Teaching Approaches and Strategies Used by Grade 12 Accounting Teachers: A Case Study in Vhembe West District.

By

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DECLARATION

I, Makhado Fulufhelo Justice, proclaim that the dissertation entitled: "**Teaching Approaches and Strategies Used by Grade 12 Accounting Teachers: A Case Study in Vhembe West District**" is my production and the sources have been acknowledged to authenticate the production. The title has been submitted for the first time for Master of Education to the University of South Africa, (UNISA). The production is the first of its kind, not yet submitted to learning institutions for academic examination towards any qualification other than mine.

Signed at Louis Trichardt on this 21 November 2025

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ABSTRACT

This study explored the teaching approaches and strategies experienced by Grade 12 Accounting teachers in the Vhembe West District, following the transition from the National Curriculum Statement (NCS) to the Curriculum and Assessment Policy Statement (CAPS). These curriculum reforms introduced new content, assessment expectations, and pedagogical demands that significantly reshaped Accounting teaching. Guided by the constructivist theoretical framework and an interpretivist, phenomenological paradigm, the study sought to understand teachers lived experiences and how these shaped their instructional practices and learners' performance. A qualitative descriptive case study design was employed. Data were collected from 14 Grade 12 Accounting teachers using semi-structured interviews and classroom observations. Thematic analysis revealed four dominant themes: curriculum changes and their impact; teaching approaches and strategies; teacher support and professional development; and recommendations for improving teaching and learning. Findings show that while curriculum changes aimed to align Accounting with international standards, teachers experienced challenges such as insufficient training, outdated textbooks, increased workload, and learners' poor foundational knowledge from earlier grades. In response, teachers adopted learner-centred methods including group work, peer learning, real-life scenarios, and digital resources such as YouTube and Excel to improve conceptual understanding and engagement. The study concludes that successful delivery of the Grade 12 Accounting curriculum requires strengthened professional development, improved resource provision, enhanced collaboration among teachers, and earlier reinforcement of accounting foundations in lower grades. The findings provide insights for policymakers, curriculum developers, and educators seeking to improve teaching practices and learner outcomes in Accounting.

Keywords: Curriculum changes; Grade 12 Accounting; Learner-centred methods; Professional development; Teaching approaches; Teaching strategies.

LIST OF ABBREVIATIONS

CAPS	Curriculum and Assessment Policy statement
CoP	Communities of Practice
DoBE	Department of Basic Education
ECESWA	Examination Council of Eswatini
EMS	Economic and Management Sciences
FET	Further Education and Training
GET	General Education and Training
HOTS	Higher order thinking skills
NCS	National Curriculum Statement
PLCs	Professional Learning Communities
VAT	Value-Added Tax

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CHAPTER 1

1. INTRODUCTION AND BACKGROUND TO THE STUDY

1.1. Introduction and background

Education is regarded as a fundamental tool in shaping the intellectual and professional trajectories of the learners. The enforcement of effective strategies is therefore important to influence the learning outcomes of the learners. Therefore, the dawn of democracy in South Africa was followed by several changes in the educational landscape. One of the changes in the educational landscape was the initiation of the National Curriculum Statement (NCS) in 2006. Another change in the educational landscape was the establishment of the Curriculum and Assessment Policy Statement in 2014 (CAPS (Ngwenya, Sithole, and Okoli, 2021). These changes led to re-designation and re-conceptualisation in all the subjects in secondary schools with the goal of fostering the necessary skills required in a democratic society and a world constantly undergoing globalisation (Koopmann and Koopman, 2019). In the context of Accounting education, these curriculum reforms significantly altered not only the content to be taught but also the pedagogical expectations placed on teachers in the classroom. Therefore, CAPS therefore emphasises a structured content delivery, continuous assessment, and the use of diverse teaching strategies to enhance learner understanding of complex financial concepts.

Prior to the changes in the Accounting curriculum, educators and learners alike understood Accounting as a subject that is focused only on the process of bookkeeping and recording of transactions. The accounting curriculum was changed for purposes of ensuring that it was aligned with the international Accounting standards. As a result of the changes, new topics were introduced resulting in new subject of content and the phasing in of such topics being spread from Grade 10 to 12. The implications of the transformation in the Accounting curriculum required teachers to adjust their teaching and learning strategies as well as and assessment approaches (Ngwenya, Sithole, and Okoli, 2021). This shift placed greater demands on Accounting teachers to adopt learner-centred approaches, integrate problem-solving activities, and facilitate deeper conceptual understanding rather than relying solely on procedural teaching methods. As a result, classroom practice in Accounting has evolved from traditional teacher-centred instruction to more interactive and application-based pedagogies (Arity, 2024).

In this view, the choice of the teaching approaches and methodologies by the educators become crucial for the intensive preparation of the learners to be competitive in the academic and professional pursuits in the future. Therefore, this research seeks to explore the teaching approaches and methodologies employed by the Grade 12 Accounting educators in the Vhembe West District. The intention of the researcher is to understand the teaching methods and strategies employed by the educators which influence the overall learning outcomes and development of the learners. The selection of the researcher on Grade 12 is deliberately to consolidate their knowledge of the subject and represent their readiness to the institutions of higher learning or workplace.

This is crucial because the significance of Accounting in the education system cannot be overrated due to its crucial role in fostering financial literacy, critical thinking and problem solving. The Vhembe West district in Limpopo Province serves as a unique context with unique socio-economic and cultural backdrop. Therefore, exploring the experiences of the learners on the teaching approaches and strategies used by the educators when teaching Accounting sciences in the context of the Vhembe West District is crucial to address the learning abilities and needs of the learners in the selected area of study. This exploration in the context of Vhembe West District has a potential to shed some light on the contextual factors influencing the adoption of teaching approaches and strategies which can potentially yield a nuanced and comprehensive understanding of the experiences of the learners in Accounting sciences. This may also allow the researcher an opportunity to identify the effective approaches and strategies which are best practices for other educators in similar context while providing possible solutions to address the identified gaps in the approaches employed by the educators in teaching Grade 12 Accounting.

1.2. Problem statement

The transition in the Accounting curriculum from NCS in 2006 to CAPS in 2014 brought about new content material coupled with the removal of portions of the old content material. In addition, the transition paved way for drastic changes in the teaching approaches and strategies in Accounting. The majority of Accounting educators were not adequately prepared for the transition to the revised Accounting curriculum, as many of them had obtained their qualifications prior to its implementation. Consequently, they lacked the necessary knowledge and pedagogical skills required to effectively apply the new teaching approaches and strategies associated with the curriculum (Peens, 2018). The fact that the majority of educators were not ready to change their teaching approaches and strategies posed a serious threat to implementation of the new Accounting curriculum (Msomi, Mabusela, and Ntshangase, 2023). According to Ngwenya (2019) the training that Accounting educators received resulted in them approaching the subject as Book-keeping, meaning that their conceptual understanding of the subject was minimal.

Despite the importance of effective teaching practices in preparing the learners for academic and professional prospects in the future, there is scant data on the literature exploring the experiences of learners on teaching approaches and strategies employed by educators especially in the context of Grade 12 Accounting sciences in Vhembe West District in Limpopo Province. The lack of comprehensive understanding on the phenomenon under study hinders the enhancement of the teaching and learning practices in schools which ultimately affects the development of the learners for academic and professional pursuits. This is because there is limited research examining how Grade 12 Accounting teachers in the Vhembe West District implement and experience teaching strategies following the introduction of CAPS. This, therefore, creates a gap in the understanding of the challenges experienced by Accounting educators while teaching the Grade 12 Accounting learners and the experiences of the learners on the teaching approaches and strategies used by the educators to contribute towards the academic and professional development of the learners. This is the case because the teaching approaches and strategies that have been employed by Grade 12 Accounting educators in the past few years have continued to yield a decline in the learner performance in comparison to other subjects. A better understanding of the underlying factors that contributed to this problem will make a significant impact in assisting both the Department of Basic Education (DoBE) and Grade 12 Accounting educators to reverse this trend.

1.3. Significance of the study

There seems to be insufficient literature on the teaching approaches and strategies that affects the performance of Grade 12 learners doing Accounting in South African schools. This study is intended at obtaining a better grasp of the teaching approaches and strategies affecting Grade 12 Accounting learners with a view to meaningfully address the existing hurdles and making meaningful recommendations to overcome them. With respect to Grade 12 Accounting teachers, the study will improve their understanding of teaching approaches and strategies that will assist in improving the performance of Grade 12 Accounting learners. The study further seeks to highlight the effective teaching practices that influence the overall quality of Accounting education in the Vhembe West District.

1.4. Research questions

The main research question for the study is: What teaching approaches and strategies are affecting Grade 12 Accounting in Vhembe West District?

The following research questions emanate from the main research question:

- What effects did changes in the curriculum have on the teaching approaches and strategies of Grade 12 Accounting in Vhembe West District?
- What teaching approaches and strategies are used by Grade 12 Accounting teachers in the Vhembe West District and how do these influence teaching and learning?
- Which effective teaching approaches and strategies can be recommended for teaching Grade 12 Accounting in Vhembe West District?

1.5. The aim and objectives of the study

The aim of the study is to investigate the teaching and learning approaches and strategies which affect the performance of grade 12 Accounting learners in Vhembe West District. The objectives of the study:

- To explore and determine the effect of changes made in the curriculum of Accounting on the teaching strategies and approaches of Grade 12 learners.
- To investigate the teaching strategies that are perceived to be effective for learning by Grade 12 Accounting learners in Vhembe West District.
- To recommend effective teaching approaches and strategies for teaching Grade 12 Accounting in Vhembe West District.

1.6. Definition of pertinent concepts

The section below is aimed at defining pertinent concepts related to the research topic.

1.6.1. Accounting

According to Carnegie *et al*. (2020), Accounting can be defined as a technical, social, and moral practice which is based on the utilisation of resources in a sustainable and accountable manner to stakeholders which will make it possible for the organisations, people, and nature to flourish. On the other hand, Merriam-Webster (2022) defines Accounting as a system of recording and summarising both business and financial transactions which requires analysis, verifications, and reporting of the results. Accounting plays a vital role in a business organisation by acting as a measurement of how the business is performing. Accounting information is important for both managers and external stakeholders who may have an interest in the business organisation.

1.6.2. Teaching approaches and strategies

Teaching approaches and strategies are the techniques and methods employed by teachers to facilitate teaching and learning. Sumathi (2022) defines teaching strategies as a combination of different methods of teaching which focus on teaching as an art. A teacher selects the teaching approach and strategy most suited to the current level of knowledge of the learners, the concept being studied, and the stage in the learning journey of the learners.

1.6.3. Curriculum

As alluded by Mulenga (2018), curriculum is a sequence of planned experiences based on standards where learners learn and acquire proficiency in the content while being able to apply learned skills. It acts as a center of guidance for teachers by informing them of what is vital in teaching and learning accounting as a subject so that learners can have full access to rigorous academic experiences. The organisational structure and considerations in the curriculum are necessary to facilitate the instructions while improving teaching and learning. Moreover, curriculum should include set goals, methods, and materials, as well as the methods of assessments to effectively support teaching and learning.

1.6.4. Higher order thinking skills

Higher order thinking skills (HOTS) refer to the abilities of both teachers and learners to utilise their minds to their full potential to overcome new challenges because HOTS challenge individuals to interpret, analyses or manipulate information (Ibrahim *et al*., 2019). According to Jamaluddin *et al*. (2020) the level of thinking in the Bloom's Taxonomy defined HOTS as a level of thinking referring to the skills of applying, analysing, evaluating, and creating. With respect to Grade 12 Accounting, teachers should adopt teaching approaches and strategies that will equip learners with the necessary skills to understand the subject holistically. In other words, learners should not only understand the concepts, but they should also equally be able to apply them in the teaching and learning process.

1.7. Division of chapters

This study is comprised of five chapters that are further organised as follows:

1.7.1. Chapter one

Chapter 1 of this study opens up with the introduction of the study, and then proceed to the problem statement, significance, location, research questions and objectives of the study. The chapter also provide a synopsis of the research.

1.7.2. Chapter two

This chapter presents the literature review relevant to this study. The theoretical framework explained in detail the pedagogical content knowledge theory that was adopted for this study, and how this theory was considered relevant to the research.

1.7.3. Chapter three

Chapter three of the proposed study constitute the research methodology, description, and justification of thee the chosen research design, which was be employed, as well as the selection of the participants in the study. Furthermore, it also describes the research paradigm, and the methods of data analysis, issues regarding the trustworthiness, ethical considerations, and the limitations in the study along with gaining access.

1.7.4. Chapter four

Chapter four of the proposed study constitute participants' background, the analysis of the findings answering the research questions.

1.7.5. Chapter five

This chapter provides a summary of the study, recommendations, and the conclusion of the research.

1.8. Conclusions

In conclusion, this chapter provides conceptualisation of the study, highlighting a comprehensive background and contextual framework which provides a clear understanding of the problem statement and significance of this study. Moreover, this chapter provides the importance to inform educational policy and practice, providing a basis for refining teaching strategies to better meet the needs of learners and improve academic performance in accounting. The objectives of the study and research questions are articulated to guide the investigation focusing on the targeted systematic exploration of teaching approaches and strategies. The key concepts are well articulated to provide a point of reference for the analysis and discussion of results.

CHAPTER 2

2. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1. Introduction

This section of the study provides a comprehensive review of existing literature and establishes a theoretical framework which informs the study. It examines the significance of Accounting education, various curriculum approaches, and effective teaching strategies while exploring the role of higher-level thinking skills in fostering learner learning outcomes. Furthermore, it integrates relevant educational theories to provide a nuanced understanding of the teaching and learning dynamics within Grade 12 Accounting education.

2.2. The importance of Accounting

Accounting came into existence as a means for the “identification, processing, and communication of financial and non-financial information to provide interested parties with information that allows them to make informed judgements and decisions” (Merriam-Webster, 2022). The reason learners pursue Accounting is that it has become a lucrative form of employment both in the public or private sector. Others pursue Accounting because they choose to become entrepreneurs on their own. Regardless of the reasons learners pursue Accounting as a subject, they are required to be in possession of the necessary knowledge and skills of financial accountability (Mkhize, Mtshali, and Sithebe, 2022). It is against this background that learners must pass Accounting. In 2019, the Examination Council of Eswatini (ECESWA) released an analysis report which revealed that learners have continue to perform poorly in Accounting over the years (Sibandze, Oloyede, and Pereira, 2020).

2.3. Approaches and Strategies used in NCS

The national curriculum statement was implemented around late 1990s in South Africa as an outcome-based education system which came about with a variety of teaching approaches and methodologies to enhance teaching and learning as well as learning outcomes (Khethwa, 2020). The development and implementation of national curriculum statements were influenced by a range of factors, including political steering, educational leadership, and the need for teacher preparedness and professional development (Gouëdard *et al*., 2020). In response to these challenges, some schools have adopted more flexible and problem-solving approaches, such as the 'storyline' approach, to improve learner engagement and reduce the emphasis on high-stakes testing (Greer, 2020). Additionally, there is a growing emphasis on culturally inclusive practices in curriculum design, particularly in higher education, with a focus on Indigenous education (Mkhize *et al*., 2022). These approaches reflect a shift towards more collaborative, development-oriented, and culturally inclusive strategies in national curriculum statements.

2.4. Approaches and strategies used in CAPS

The curriculum and Assessment Policy Statement (CAPS) was introduced in 2011 in South Africa with an intention to facilitate teaching and learning and assessment in all subjects in schools. This curriculum incorporates a variety of approaches and strategies to foster effective teaching and learning processes in schools (Sefcik, Striepe, and Yorke, 2020). The CAPS curriculum utilises various strategies to enhance learning. Zepp (2022) highlight the use of Content Acquisition Podcasts (CAPs) to deliver core content, with the latter emphasizing the effectiveness of CAPs in improving knowledge gains. Zhang *et al*. (2019) discusses the optimisation of learning in project-based capstone courses, emphasizing the importance of experiential learning and the application of knowledge in real-world contexts. These studies collectively underscore the value of innovative and practical approaches in the CAPS curriculum.

2.5. Differences in the strategies used in CAPS and NCS

The differences between the NCS and CAPS curriculums are evident in the challenges faced by teachers in implementing the latter this is partly due to the more prescriptive nature of CAPS, which has led to a compromise in teacher autonomy (Tryon, 2023). The need for alignment with college and work expectations, as well as the inclusion of rigorous content and high-order skills, is emphasised in the CAPS curriculum (Matsolo, 2023). However, there is a policy disjuncture between the NCS and CAPS, with the latter being seen as a response to the shortcomings of the former (Mohohlwane, 2019). According to Manaka (2022), the NCS used the constructivist approach which put more emphasis on promoting learners' active learning in a learner-centred environment. This curriculum encouraged learners to construct their knowledge as they interact with others in the social space. Secondly, this curriculum uses continuous assessment as a cornerstone for learners' learning focusing on continuous tracking of learners' progress and providing constructive feedback to enhance learners' learning abilities. Lastly, this curriculum integrated the life skills education with the aim to address the development of values, attitudes and skills necessary for personal and professional growth of the learners as active citizens (Saravanakumar, 2020). On the other hand, CAPS provides teachers with teaching materials to enhance the facilitation of effective teaching and learning with sufficient resources to achieve specific learning outcomes. This curriculum further recognises diversity in the school setting and encourage including teaching approaches that meets various learning abilities and needs to diverse learners in schools. Lastly, CAPS puts more emphases on enforcing critical thinking and problem solving among learners by providing teachers with materials that allow them to design activities that simulate learners' analytical and critical thinking while solving practical problems (Felder and Brent, 2024).

2.6. Teaching approaches and strategies that are perceived to be effective for learning of Accounting by Grade 12 learners

The Accounting curriculum in South Africa is designed such that there is increased complexity within each topic as a learner's progress from Grade 10 to Grade 12. This complexity makes it necessary for learners to understand and apply knowledge learnt in previous Grades in solving financial problems. Once Accounting learners can rely on their previous knowledge of what is being taught in the current Grade, they can develop higher-level thinking skills (HOTS). Teachers should therefore use teaching approaches and strategies that would enable the learners to apply what they learnt in school once they enter the workforce (Ngwenya and Hlophe, 2022). It follows from the above that the literature review is dedicated to the concept of HOTS and the reasons behind them being perceived to be effective for learning of Accounting by Grade 12 learners. In this sense, this study refers to Bloom's taxonomy as recognised as a useful framework in exploring HOTS. With reference to Grade 12 Accounting learners, an example is the attainment of the skills for critical thinking (Bloom *et al*., 1956).

2.7. The importance of higher-level thinking skills

In the South African context, Accounting is regarded as one of the paramount importance subjects that learners can choose from when they embark on from Grade 10 to Grade 12 in the secondary education of South Africa. HOTS are important because they assist learners in the development of analytical skills that improve their skills to assessing and analysing different organisational situations as well as making informed decisions based on their findings (Alao and Ukpong, 2020). According to a study conducted by Jamaluddin *et al*. (2020) on learning strategy and HOTS with respect to Accounting studies, it was reported that there is direct correlation between learning approaches and strategies and HOTS.

Singh *et al*. (2023) posited that in order to enhance HOTS teachers should involve learners in classroom activities that have the potential to improve their thinking processes beyond mere apprehension. The advantage of this exercise is that learners develop the ability to analyse, synthesise and evaluate. It also helps learners to understand deeper concepts articulated in the learning materials rather than facts. The importance of HOTS rests in teachers' ability to prepare learners to develop solutions to current problems. HOTS enhance the application, connection, and manipulation of prior knowledge amongst learners to resolve new problems (Retnawati *et al*., 2018).

2.8. Approaches and strategies used in teaching higher-level thinking skills

The literature review conducted suggested that scholars have different approaches and strategies that they perceive as being useful in teaching HOTS. This study focuses on those approaches and strategies that the scholars seem to agree with.

2.8.1. Problem-based learning

Problem-based learning absolves learners from absorbing facts as they are presented by the teachers in that it requires them to solve problems as they are presented to them by the teachers. This strategy makes it easy for learners to acquire critical thinking and analytical skills as they learn new concepts. Problem-based learning requires teachers to use examples based on real life scenarios and open-ended questions which motivates learners brainstorm and to elaborate on their answers. Learners are required to grasp basic concepts prior to proceeding to more sophisticated concepts to achieve HOTS. This process requires previous knowledge (Hattan, 2019).

2.8.2. Cooperative learning

Cooperative learning requires teachers to divide learners into groups with the aim of motivating them to share their ideas, thoughts, knowledge, skills and experiences towards a common goal (Virgana, 2019). Through cooperative learning, learners become active participants by asking questions and giving opinions in the teaching and learning as opposed to taking notes and memorising facts. When learners are engaged in cooperative learning they can develop analytical skills, critical thinking skills, enhanced individuals understanding of concepts, the ability to apply knowledge (Erdogan, 2019)

2.8.3. Inquiry-based learning.

According to Sotiriou *et al*. (2020), inquiry-based learning requires that a teacher refrain from being the sole provider of information. The teacher should act as facilitator and stimulate discussion among learners as this will result in them becoming independent learners. In addition, inquiry-based learning is more effective when the teachers engage learners in activities that involve converting sophisticated data into knowledge that is meaningful through interpreting information acquired from hands-on activities so that they can come up with conclusion that is sound and logical (Constantinou *et al*., 2018).

2.8.4. Reasoning

It is teachers' responsibility to teach and guide learners about the skills and knowledge to elaborate on their answers. Singh *et al*. (2018) posited that reasoning is a teaching strategy that teachers can apply to encourage learners to provide feedback. According to Esterhazy and Damşa, (2019) learners require an in-depth knowledge of Accounting concepts to enable them to elaborate, decipher, and extract meaning from them. Accounting teachers should therefore teach learners to give more detailed responses instead of providing simple 'yes' or 'no' answers to questions. Singh *et al*. (2018) however brought forward a concern that in large classrooms, which is a common feature in South African schools, teaching HOTS becomes a challenge to teachers as they do not have the experience to do so. The scholars propose that teachers should possess the relevant skills related to teaching HOTS in large classrooms to be able to achieve the desired outcomes. In addition to teaching large classrooms, teachers also face the challenge of having to rush to finish the syllabus, which reduces the time they spend on activities that focus on the development of HOTS (Singh and Marappan, 2020)

2.9. Challenges faced by Grade 12 Accounting teachers

Teaching Grade 12 Accounting poses several challenges that teachers must navigate to ensure effective learning outcomes. Research indicates that one major challenge is the transition between different curriculum frameworks, such as from the National Curriculum Statement (NCS) to the Curriculum and Assessment Policy Statement (CAPS). Pak *et al*. (2020) highlight that this transition often leads to confusion and inconsistency in teaching approaches, as teachers struggle to adapt to the new requirements. Moreover, the pressure of high-stakes assessments can constrain teachers' instructional methods, pushing them toward rote memorisation instead of fostering critical thinking and problem-solving skills (Solanki, 2018). Large class sizes are another prevalent issue, making it difficult for teachers to provide individualised attention and support to learners (Wright, Bergom, and Bartholomew, 2019). This scenario often results in reduced engagement and a lack of meaningful interactions between teachers and learners. Nonetheless, resource limitations such as inadequate access to textbooks, technology, and teaching materials can hinder the effectiveness of instructional strategies (Mkhize *et al*., 2022).

2.10. The impact of socio-economic factors on Accounting education

Socio-economic factors play a significant role in shaping the educational landscape, particularly in subjects like Accounting. In the Vhembe West District, where socio-economic disparities are evident, access to quality education can vary widely. Research has shown that learners from lower socioeconomic backgrounds often face barriers such as limited access to educational resources, which can adversely affect their academic performance in Accounting (Alao and Ukpong, 2020). Moreover, parental involvement has been linked to learners’ success in subjects like Accounting. Studies indicate that when parents actively support their children's education through assistance with homework, encouraging attendance, and valuing education learners tend to perform better academically (Jamaluddin *et al*., 2020). Conversely, in communities where socioeconomic challenges prevail, such support may be lacking, further exacerbating academic difficulties. Nonetheless, community engagement also plays a crucial role. Programs that promote partnerships between schools and local businesses can enhance learners' understanding of real-world applications of Accounting, thereby increasing motivation and engagement (Ngwenya and Hlophe, 2022).

2.11. Collaboration and Community of Practice (CoP) among Accounting teachers

Collaboration among teachers is vital for fostering effective teaching practices in Grade 12 Accounting. Communities of Practice (CoP) allow teachers to share resources, discuss challenges, and exchange successful strategies for teaching complex subjects like Accounting (Dlamini *et al*., 2024). According to Cojorn (2024), CoPs facilitate learning through social interaction, enabling teachers to develop a shared understanding of effective pedagogical approaches. Research indicates that teachers who engage in collaborative professional development are more likely to implement innovative teaching strategies in their classrooms (Gauge, 2019; Holmqvist, and Lelinge, 2021). This collaboration can take various forms, such as peer mentoring, team teaching, and professional learning communities. Collaborative practices engagement provides teachers opportunity to reflect on their teaching, adapt new strategies, and support each other in addressing common challenges (Webb *et al*., 2019). Moreover, collaboration can enhance teachers' confidence in their instructional methods, particularly when navigating curriculum changes. As teachers work together to develop a cohesive approach to Accounting education, they create a supportive environment that benefits both teachers and learners (Oosthuizen *et al*., 2021). Fostering such collaborative networks can lead to improved learner outcomes in Accounting by ensuring that teachers are well equipped to meet diverse learning needs.

2.12. Theoretical framework

The theoretical framework plays a significant role as it serves as a lens which guides the study. In this study, Constructivism theory was used as a lens through which the researcher unpacks and understands the phenomenon under study. According to Mkhize *et al*. (2022) constructivism is a "major theory of learning and a philosophy of education" whilst Waseem and Aslam (2020) defined constructivism as “the modern face of learning paradigms which forms the basis of many theories proposed for adult self-regulated and self-directed learning”. Constructivism theory, as outlined by Almofadi (2020) is based on the principles that knowledge is actively constructed by the learner, and that cognition serves to organise the experiential world rather than discover ontological reality. This theory has significant implications for education, emphasising the importance of learner-centred learning and the creation of constructivist learning environments (Mohammd, 2022). It also underscores the role of culture, context, and personal experiences in learning, and the need for teachers to constantly reflect on their practice to apply constructivist principles effectively. This means that cognitive constructivism stems from the work of Piaget, featuring the individual learning process and how a person constructs and develops their knowledge through experience. Furthermore, sociocultural constructivism, which was developed by Vygotsky, puts an emphasis on the social context of learning (Daramola *et al*., 2024). Although these theories differ to some extent, they complement each other. It is against this background that this study focuses on the cognitive development theories by Vygotsky and Piaget. In the context of this study, constructivism is not only a theoretical explanation of how learners acquire knowledge, but also a framework for analysing the teaching approaches and strategies employed by Accounting teachers. It provides a basis for evaluating whether classroom practices promote active learner engagement, critical thinking, and the construction of Accounting knowledge through meaningful activities.

The integration of these theories provides a clear perspective on learning and knowledge construction which enabled the researcher a platform to explain and understand the teaching approaching and strategies used by the teachers when teaching the grade 12 Accounting in Vhembe West District in Limpopo Province. This integration provides a nuanced understanding of how learners learn Accounting Sciences and how the teachers facilitate meaningful learning experiences to learners. This is crucial because according to Alsaleh (2020), there exist a variety of teaching methods which employ the constructivist theory that were found to have developed critical thinking and questioning skills effectively. Shepard (2019) argues that adapting to alternative teaching methods and approaches can lead to more developed Accounting understandings and competencies. Therefore, teaching approaches such as problem-based learning, collaborative group work, case studies, and real-life financial applications can be understood as constructivist strategies, as they require learners to actively engage with Accounting concepts rather than passively receive information. This study uses constructivism to interpret how such strategies are applied in Grade 12 Accounting classrooms.

Sasson, Yehudaa and Malkinson (2018) outlined constructivism as an important learning theory as it allows learners actively to build their cognitive world independently through mutual interaction with their surroundings. The environment within which Grade 12 Accounting learners learn should include constructivist theory as assists in exposing them to different sources of information and enable them to process information to knowledge from different point of views. In practical terms, this implies that Accounting classrooms should move beyond rote procedures and instead emphasise interpretation of financial information, analysis of transactions, and application of concepts to real-world scenarios. Such practices align with CAPS requirements and reflect a constructivist orientation to teaching Accounting. In addition, Sasson, Yehudaa and Malkinson (2018) point out that constructivism will assist Grade 12 Accounting learners to "create a connection between the learning process and their personal experience and culture, support the use of diverse learning styles and encourage reflection on the learning process".

According to Sasson, Yehudaa and Malkinson (2018) constructivism improves the ability of learners to apply knowledge and understanding that they learnt in the school environment to real-life situations. Virginia (2019) contends that in line with constructivist learning theory there is a need for Grade 12 teachers to expose learners to recent resources in a manner that provide them with the skill to apply concepts that they learnt in previous Grades to make meaning of concepts that they learn in Grade 12.

According to Waseem and Aslam (2020), Vygotsky's zone of proximal development theory alludes that learners who learn independently are more likely to get a full comprehension of the content as opposed to those that learn through the interaction between themselves and those that are perceived knowledgeable. Moreover, in depth of knowledge grasped through facilitation by a teacher is considered also considered zone of proximal development. Waseem and Aslam (2020) suggested that Grade 12 Accounting teachers should identify the areas of the Accounting curriculum with which learners can learn and understands independently and those which are not that can bot be covered. They further suggested that it can be achieved if the teachers can focus on class activities and design them in a way that those needing the assistance of the teachers are covered through the help of the teachers.

According to Piaget (1977), cognitive development theory is regarded as a comprehensive theory of the nature and human intelligence's development. The transition from the NCS in 2006 to CAPS in 2014 resulted in numerous changes in the strategies to teaching, learning and assessments. Sangster *et al*. (2020) attributes the instability in teachers' understanding of the Grade 12 Accounting curriculum and content knowledge to the changes in the strategies to teaching, learning and assessment. Msomi *et al*. (2023) proposed that Piaget's ideas of assimilation and accommodation could be useful in improving teachers' performance, stability and certainty when there are transitions in the curriculum. Assimilation occurs when there is modification or change of new information to fit into schemas (what is already known). According to Msomi *et al*. (2023) stability in the context of transitions in the curriculum would be based on the smooth transition where Grade 12 Accounting teachers would be retrained and reskilled for them to be able to comprehend the new curriculum. Accommodation refers to change in teaching Grade 12 Accounting learners that would require teachers to prepare learners and improve their performance. This would further require the Grade 12 Accounting teachers to alter how they enhance their teaching by using technology, new materials or even bringing expectations into the classroom.

Therefore, the integration of these theories enables the researcher to gain a nuanced understanding of the teaching approaches and methodologies employed by Grade 12 Accounting teachers in the context of curriculum change. More importantly, constructivism provides an analytical lens through which the study examines whether these teaching approaches facilitate active knowledge construction, learner engagement, and meaningful understanding of Accounting concepts. The incorporation of these theories further allows the researcher to explore how teachers scaffold learning, support cognitive development, and promote collaborative learning within the sociocultural context of the Vhembe West District.

2.13. Summary

This literature review highlights the importance of Accounting education and the challenges faced by both teachers and learners. It examines the distinctions between the NCS and CAPS curriculums and their respective approaches to teaching and learning. Moreover, it underscores the significance of higher order thinking skills and effective teaching strategies while recognizing the role of technology and assessment in fostering meaningful learning experiences. Finally, the integration of relevant educational theories provides a foundation for understanding the teaching approaches and methodologies employed by teachers in the Vhembe West District's Grade 12 Accounting classrooms.

CHAPTER 3

3. RESEARCH METHODOLOGY

3.1. Introduction

In this section, a summary of research methodologies which was be employed to answer the research questions is outlined. A main layer of the research onion as described by Saunders, Lewis, and Thornhill (2019) was used in describing the philosophy, the research approach and strategies, research choices, time frame, research techniques and procedures. Furthermore, this section outlines the techniques which were employed during data collection and ethical considerations.

3.2. Research Methodology

Research methodology is defined as a science which studies how the research is conducted systematically (Mengist, Soromessa, and Legese, 2020). However, Grove (2021) defines research methodology as how the study is conducted and must cover the description of the population of the study, sampling methods, and methods of data analysis. Wimalaratne and Kulatunga (2022) asserts that the ‘research onion’ is useful as a guide to researchers because it highlights the important aspects of an effective research methodology.

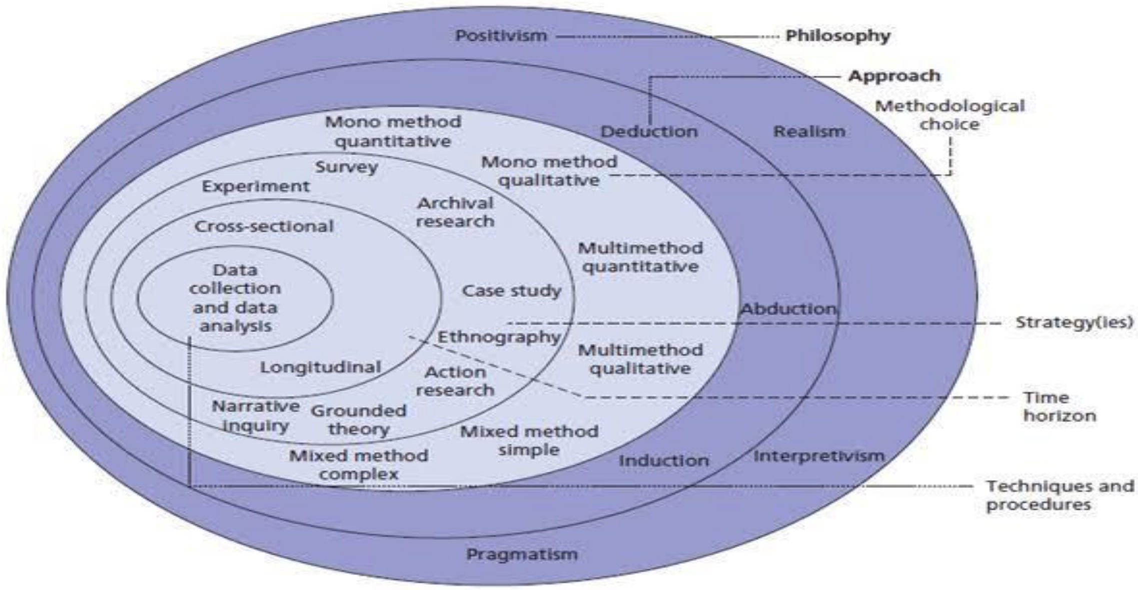

Figure 3.1: Research onion

Source: Saunders, Lewis and Thornhill (2019)

The figure above describes the major stages of research methodology, namely, Research philosophy, approach, research strategy, choice, time horizons, and research procedures and techniques.

3.3. Research Philosophy

According to Gannon, Taheri, and Azer (2022), research philosophy can be understood as a system of assumptions and beliefs regarding the knowledge development. Furthermore, philosophical assumptions of the study make it easy for the research to make sound methodological choices for the research while influencing the choice of the design for the research study, data collection and data analysis procedures employed in the study. According to Sim, Wong, Sin, and Sivakumaran (2024), there are three main research philosophies namely interpretivism, positivism and pragmatism. In this study, the interpretivism paradigm was employed as a lens through which the researcher views the world when exploring the approaches and strategies experienced by Grade 12 Accounting teachers in the Vhembe West District in Limpopo Province. According to Turyahikayo (2021), interpretivism sits on the supposition that meaning and knowledge are socially constructed as subjectively experienced by the individual in real world setting.

This means that interpretivists acknowledge the subjective reality of people while using qualitative approaches and methods to interact with the participants either through interviews, or observations. The main goal is to explore the lived experiences of the participants on the phenomenon under study.

3.4. Phenomenological Research Philosophy

Phenomenological philosophy is considered the best approach in research to adopt when the research aim is to explore human experiences as well as exploring new concepts. As understood by Dodgson (2023), phenomenological research focuses on understanding an individual's lived experience as well as learning about both individuals and worldviews. The important guiding factors in the selection of the most appropriate philosophy are the researcher's knowledge and theoretical perspective of the topic and the existing literature on a given the subject (Savin-Baden and Major, 2023). In this current study exploring the approaches and strategies experienced by Grade 12 Accounting teachers in Vhembe West District, phenomenology helps the researcher to understand the meaning and experiences of the participants as ascribed by those participants. This is the case because phenomenological research has a potential to uncover the nuanced and context-specific experiences of teachers in the context of this study

3.5. Research approach

Following the second layer of the above research onion, the research approach is influenced by the research philosophy which was adopted in the preceding paragraph (Abdullah, Mohd Sharif, Mohd Ariff, Hussain, and Mohd Nasir, 2023). Chaung (2021) was of the position that every study involves a theory, and there are three research approaches to developing theory in research. These are deductive, inductive, and abductive. To answer the above-mentioned research questions, the present study employed the inductive approach. According to Burns, Bally, Burles, Holtslander, Peacock (2022), the inductive approach is mostly informed by the interpretivist philosophy and is common in qualitative research studies. As outlined by Vears and Gillam (2022), the inductive approach required the study to begin by identifying a relevant phenomenon and then undertaking an investigation to gain a deeper understanding of it. The phenomenon that this study identified for purposes of research is that the teaching approaches and strategies affecting Grade 12 Accounting learners in Vhembe West District.

3.6. Research strategy

A research strategy is defined as a general way of helping the researcher to select methods of data collection to answer the research questions and addressing the objectives of the study. The most used research strategy in qualitative research studies are case study research, ethnography, narrative research, and grounded theory (Luthfiandana, Santioso, Febrian, Soehaditama, and Sani, 2024). However, this study employed descriptive case study due to a fact that it investigates the data in a specific setting with a chosen sample and responds to the issues posed in this study through interviews. This is the case because the researcher intends to provide a nuanced and comprehensive description of the participants and their lived experiences on the phenomenon under study. Descriptive case study allows the researcher to provide the detailed background of the teachers and the strategies they employ when teaching Grade 12 Accounting. This further allowed the researcher to explore how teachers adopt a variety of strategies to address different and unique learning needs and abilities of learners.

3.7. Research choice

Research choice is defined as a way with which researchers select a combination of both quantitative and qualitative procedures of research (Mulisa, 2022). Karunarathna, Gunasena, Hapuarachchi, and Gunathilake (2024) adds that the research question and the overall aim play a pivotal role in determining the choice for the selected method of research which will be employed in a research study. According to Dubey and kothari (2022), qualitative research is a type of scientific research that aims to bridge the gap of incomplete information that systematically gather the evidence and produce findings and therefore seeks answer to a problem or question. The data generated using qualitative research provides in-depth knowledge in relation to ways in which human beings behave and why they make certain decisions. Researchers who engage in a qualitative research approach support a way of looking at research that favours an inductive style (Gaddefors and Cunningham, 2024). The research study employed a qualitative case study approach as it seeks to solicit the insight experiences and perceptions of Grade 12 accounting teachers regarding the teaching strategies which affects the learners' performance of Grade 12 Accounting learners in Vhembe West District. This approach is appropriate as it allows for an in-depth understanding of teaching practices within their real-life context.

3.8. Population and sample

The population for this study includes Grade 12 Accounting teachers who have been teaching for over five years within Vhembe West District. Dubey and Kothari (2022) define a sample as individuals that are selected for the purpose of obtaining data with the aim of making generalisations about the population. Nonetheless, sample can be defined as a subset of the individuals in a population. Accounting teachers working in schools within the Vhembe West District constituted the population for the study. From this population, a total of 14 Accounting teachers formed the sample and were invited to participate as interviewees on the phenomenon under study.

3.9. Sampling procedure

Sampling refers to the process of selecting individuals who meet the criteria for inclusion in the study from the full set population (Pick and Sarkar, 2021). This is a method used in research where studying the whole population seems impossible due to the nature of the study (Rahman, 2020). Due to the nature of this study, non-probability purposive and convenient sampling was employed because this technique allowed the researcher to focus on individuals with the desired characteristics for inclusion in the study.

The researcher purposefully selected 14 Accounting teachers to participate as interviewees in the study, based on their convenience or availability in the selected schools within the Vhembe West District. Purposive sampling was appropriate because it allowed the selection of participants who were best positioned to provide information that addressed the research questions and supported the achievement of the study's objectives (Nyimbili and Nyimbili, 2024).

3.10. Data generation method

Data generation is a systematic approach used to collect and measure data gathered from different participants or sources of the study on the phenomenon under study. This process normally takes place through interviews, surveys, questionnaires, and observations among other methods (Karunarathna *et al*., 2024). Data generation processes vary; however, data generation aims to obtain the responses (Rahman, 2020). In this study, semi-structured interviews were employed as a data generation method to answer the research questions.

3.10.1. Semi-structured interview

The researcher followed a semi-structured guide during the interview sessions. Pick and Sarkar (2021) stated that semi-structured guide allows the researcher to conduct the interview based on a general way but using the questions in the manual form. However, this kind of interview gives the researcher chance to probe during the interview session. The researcher prepared an interview guide which was used as a guide for the data generation process. The interview guide is a document with present semi or unstructured questions that the researcher uses to collect information from the research participants. These are not fixed; therefore, probing is allowed for follow-up or clarity-seeking (Robberts, 2020).

In this study, semi-structured interviews were used with the researcher acting as facilitator to elicit the participants' insights and views. Semi-structured interviews were acceptable for this study because the participants had a room to give their opinions freely, relate with others and give an understanding of the world around them and express how they define and give meaning of the situation in which they find themselves. The research instrument was given to the participants before the interview session so that they are prepared to answer them in advance. A set of open-ended questions were prepared and posed to teachers for them to provide answers on what there are in relation to the problem being investigated.

3.11. Qualitative data analysis

Robberts (2020) described data analysis as systematic arranging and synthesis of the research data. Data analysis is a process of sorting the data into categories and structure while searching for meaning and identifying themes (Rahman, 2020). Since qualitative research is carried out to get deeper meaning, the data is collected in a form of words than numerical (Khoa, Hung, and Hejsalem-Brahmi, 2023). For the purpose of this study, the researcher employed thematic analysis to analyse the data that were collected. The process began with identifying patterns from the audio recordings and the transcribed interviews, which were then organised into meaningful themes. The interview data were grouped and categorised in ways that enabled the researcher to recognise related responses and identify emerging trends. After analysing the responses, major patterns were consolidated to support the interpretation of the findings. This method of data analysis enabled the researcher to systematically organise the data, identify patterns, develop themes, analyse the content, and present the research findings in line with the six phases of thematic analysis. The following phases in the thematic analysis were followed when analysing the generated data:

3.11.1. Familiarising yourself with the data

The researcher was actively engaged with the data by recording the conversation, reading the transcripts and then listening to the recordings; initial ideas were taken into consideration. The intention was to completely understand the content of the interviews and to familiarise myself with all aspects of the data.

3.11.2. Generating initial codes

Once the researcher was familiar with the data and understood the patterns from the observations and insight shared by the participants, the next step was to classify preliminary codes, which are the data structures that seem interesting and important. In a case where the codes were too many and more detailed than the themes, the researcher suggested the conversation's context.

3.11.3. Searching for themes

The third step in the process started with the explanatory analysis of the organised codes. Relevant data citations were organised according to the main themes. During this phase, the researcher looked for themes in the data generated through the interviews and observations and insight gained from the research participants.

3.11.4. Reviewing and refining themes

A deeper review of the recognised themes was then followed, wherein the researcher combined, refined, separated, or removed where necessary the first themes. In this phase, the researcher organised the codes into coherent and meaningful clusters. This includes grouping similar or related codes to generate themes then defining the themes and describing them in detail to get a nuanced understanding of their significance.

3.11.5. Defining and naming themes

This step consists of refining and defining the themes and possible subthemes in the collected data. The researcher performed a continuing analysis to improve the acknowledged themes further. Then the next step involved naming the themes and provide clear working definitions that briefly seize each theme's essence.

3.11.6. Producing the report

Lastly, the researcher wrote a detailed report communicating the findings of the thematic analysis. A detailed description of the research, research objectives, research question, methodology and literature review were be provided. This also includes interpretation of the identified themes in relation to the objectives of the study using verbatim quotations from the data to support the findings. Lastly, the researcher converted the analysis into an interpretable study by using intense and convincing citation examples related to the themes.

3.12. Trustworthiness

The concept of trustworthiness relates to the aim of the researcher to ensure that findings of the study are seen to be familiar and legitimate in the view of “researchers, practitioners, policy makers, and the public” (Stahl, and King, 2020). It is therefore important for qualitative researchers to design and incorporate methodological strategies that ensure the trustworthiness of the research findings. Wang, Zhang, Wang, and Ricci (2024) provided that for the findings of a qualitative research study to be deemed acceptable and useful to different interested parties, the following trustworthiness criteria should be pursued.

3.12.1. Credibility

Credibility refers to the requirement that researchers should link their research findings to reality for them to be trustworthy. To ensure credibility, the researcher conducted a member check with participants to confirm the interpretations of their responses as well as to clearly and accurately present the participants' perspectives. In addition, constant comparisons of emerging patterns and data was carried out.

3.12.2. Dependability

Dependability refers to the extent to which the findings of the qualitative research will be repeatable and consistent if the research is repeated with the same participants (Armour, and Williams, 2022). The researcher kept the audit trail of all decisions made through the entire research process to ensure the dependability of the findings.

3.12.3. Transferability

According to Lim (2024) researchers can enhance the transferability of a qualitative research study by providing enough data regarding the context and process in a way that enables the other person to determine the similarities in the context so that they can be implied in the setting. This study provides detailed explanations and descriptions of the research and data generation techniques with a view to ensuring the reliability of the findings.

3.12.4. Confirmability

The concept of confirmability refers to the level of confidence that the findings of the research study are based on narratives and words of the participants as opposed to the biases of the researcher. In this regard, the findings of the research study should be shaped by the responses of the participants rather than by the researcher. In addition to keeping an audit trail of decisions made during the data analysis process, the study was accomplished with constant consultation sessions with the supervisor for confirmability.

3.13. Ethical considerations

It is important that researchers take into consideration of potential risks and that may impact participants during the research process. This allowed the researchers to take appropriate measures to ensure the safety of research participants.

3.13.1. Informed consent

The concept of informed consent requires that participants are fully informed about all relevant aspects of the research study prior to them consenting to participate. Informing participants should include any potential risks that may arise because of their participation (Newman, Guta, and Black, 2021). Participants were informed of all relevant aspects as a precondition of the research in writing prior to them consenting to participating in the study. Participation was voluntary and at any time during the research process, participants can withdraw from the research should they feel the need to do so.

3.13.2. Protection from harm

Harm and injury could range from outright physical injury to harmful disclosure of unprotected confidential health information (Atef, 2024). During the data generation process, the researcher ensured that all procedures were conducted in a manner that did not cause any harm or discomfort to the participants.

3.13.3. Right to privacy

The right to privacy refers to the requirement where the researcher to ensure that no personal or identifiable information is exposed. This is important as it protects research participants and convinces them of the confidence to truthfully provide truthful responses to the research questions (Khalid, Ahmed, and Kim, 2023). As all interviews were audio-recorded for transcription purposes, the recordings were stored in a password-protected computer soon after the completion of each interview. The transcripts were anonymised and coded for purposes of protecting the identities of participants. All audio recordings and transcripts will be destroyed five years after use.

3.13.4. Obtaining permission

The researcher applied for written permission to conduct the study from Vhembe West District Circuit Manager. The researcher also applied for an ethical clearance certificate from the relevant ethics committee at the University of South Africa data generation (Maranele, 2024).

3.14. Limitations

Accessing teachers during the day was difficult because they were occupied with classes and other professional responsibilities. Some did not have time for interviews during working hours, which had the potential to affect the data generation process. However, the researcher politely requested to meet with them after school or during their free periods, depending on their availability. Furthermore, the study was limited by its qualitative case study design, which focused on the context of Vhembe West District, thereby limiting the generalisability of the findings to other contexts. The reliance on self-reported data from participants may also have introduced response bias, as participants might have provided socially desirable answers. Lastly, the relatively small sample size, typical of qualitative research, may not fully capture the diversity of teaching practices across all schools.

CHAPTER 4

4. DATA ANALYSIS AND INTERPRETATION

4.1. Introduction

This chapter analyses and interprets data on the teaching approaches and strategies used by Grade 12 Accounting teachers in the Vhembe West District. The findings are organised into four predominant themes: (1) curriculum changes and their impact; (2) teaching approaches and strategies; (3) teacher support and professional development; and (4) recommendations for improving the teaching and learning of Grade 12 Accounting."

4.2. Biographical information of participants

Table 1: Biographical information of the participants

Gender	Frequency
Male	7
Female	7
Age group	Frequency
< 30	1
30-49	8
50-69	5
Qualifications	Frequency
Diploma	2
Bachelor's degree	4
Postgraduate degree	8
Experience in teaching Accounting	Frequency
< 5 years	3
5 – 10 years	4
< 10 years	7

A total of 14 Accounting teachers participated in this study, with an equal representation of males (n = 7) and females (n = 7). The majority of the participants were between 30 and 49 years of age, while five participants were between 50 and 69 years, and only one participant was younger than 30 years. With regard to educational qualifications, the participants held a variety of academic credentials, most participants (n = 8) held postgraduate degrees, followed by four who had bachelor's degrees and two with diplomas. Some teachers had attained postgraduate qualifications, including honours degrees in Education and Business Management. The teachers' professional experience revealed that most of them had extensive backgrounds in teaching Accounting. With regard to teaching experience in Accounting, seven participants had more than 10 years of experience, four had between 5 and 10 years, and three had less than 5 years of teaching experience. This distribution indicates that the sample comprised predominantly well-qualified and experienced teachers.

4.3. Thematic Analysis

Themes	**Sub-Themes**
Theme 1: Curriculum changes and their impact	Sub-theme 1.1: Challenges in adapting to curriculum changes
	Sub-theme 1.2: Teacher preparedness and retraining
	Sub-theme 1.3: Alignment with international Accounting standards
	Sub-theme 1.4: Positive and negative impact on learners
Theme 2: Teaching approaches and strategies	Sub-theme 2.1: Innovative teaching approaches
	Sub-theme 2.2: Learner-centred strategies (group work, peer learning)
	Sub-theme 2.3: Use of technology and resources
Theme 3: Teacher support and professional development	Sub-theme 3.1: Access to workshops and in-service training
	Sub-theme 3.2: Peer collaboration and mentorship

	Sub-theme 3.3: Coping strategies for time constraints
Theme 4: Recommendations for Improving teaching and learning for Grade 12 Accounting	Sub-theme 4.1: Early introduction and curriculum alignment
	Sub-theme 4.2: Strengthening teacher support and professional development
	Sub-theme 4.3: Enhancing learner engagement and support

4.4. Interpretation for the findings

4.4.1. Theme 1: Curriculum changes and their impact

The first theme explores how recent modifications to the Grade 12 Accounting curriculum affected teachers' instructional approaches, the challenges they faced in adapting, and the subsequent effects on learners' understanding. Teachers' responses highlighted both difficulties and opportunities associated with implementing new content, pedagogical adjustments, and alignment with assessment expectations.

Sub-theme 1.1: Challenges in adapting to curriculum changes

Based on the thematic analysis of the collected data, the majority of the participants expressed that curriculum changes interrupted their customised teaching approaches and placed new demands on them. For some, the biggest challenge lay in the lack of foundational knowledge among learners, which made it difficult to build on new Grade 12 content. As Participant 1 stated: *"It affected my teaching grade 12 because most of the learners do not understand Accounting basics, the problem is that they don't have Accounting background especially from lower grades."* While Participant 6 stated: "*The biggest challenge is the lack of fundamentals such as the bases thoroughly covered in EMS such as the Accounting equation that makes them struggle in identifying the type of account and the approach to use in each account such as the Vat where the principles are thoroughly applied*." On the same note, other participants (7, 12, and 13) emphasised how the introduction of new topics created additional pressure. Participant 7 stated: *"The* *introduction of some of the auditing concepts gave me many problems when they introduced it. Lack of knowledge of the new content posed a challenge."*; Participant 12 stated: "*It has affected me, When the Department of Education introduced new topic. For example, Inventory valuation and Vat in Grade 12. Some of the textbooks are not updated e.g. Where vat is not updated from 14% to 15%.*"; and Participant 13: "*First thing it does increase the workload, teachers need to update their lesson plans, more of time consumed on preparation instead of teaching and learning. Teaching materials need to be updated, and it takes time for the department to provide those new materials*". These views were further reinforced by Participant 14 who evoked difficulties with new share calculations: *"When the department of Education had introduced shares, especially re-purchasing, it was very hard for me to teach my learners. I was having a challenge when I had to calculate the average price of shares. Again, it was hard for me to understand how to calculate the final dividends and interim dividends"*. The issue of inconsistency between updated policy and outdated learning materials also surfaced frequently. Participant 4 described how changes in VAT confused learners because *"challenges started when VAT changes from 14% to 15%, because some of the books are updated at 15%. Our learners forgot to use 15% they use 14% of VAT"*. These accounts illustrate that while the CAPS curriculum sought to modernise the teaching of Accounting, the lack of adequate support during its implementation created real stress for teachers. These findings were supported by Ngwenya, Sithole and Okoli (2021) who assert that lack of necessary skills and resources is associated with the inability for teachers to cope with curriculum changes, ultimately compromising effective delivery.

Sub-theme 1.2: Teacher preparedness and retraining

The findings of this study revealed that some teachers found value in attending workshops while others viewed them as inadequate in preparing them for classroom practice. Participant 5 maintained a more positive stance, saying, *"It has affected me in a positive way, because you simply have to adapt and do training required. For example, if your subject advisor / the curriculum advisor has requested for workshop then you simply have to attend those content workshop then all the training then that you will be able to manage your class."*; Participant 4 stated: "*By attending Workshops in order to attend* *new things. Textbooks for Grade 12 Accounting were delivered to the school by the department of education to support us*"; and Participant 12 stated: "*The Department of basic Education has organised workshops for us as teachers. The main motive for department is to impart and update us with the new information so that when we go back to our respective schools, we must be able to deliver a quality education to the learners*." Nonetheless, several participants were critical of the training opportunities provided. Participant 1 stated: "*The resources that I received are textbooks and I also went to MASTEC training, but even though I went there I didn't see any changes*."; Participant 3 stated: "*I would say these one-day workshops with the curriculum advisors but they are brief, but they are bit healthy, they are too short for the changes that are affected for the curriculum.*"; Participant 11 stated: "*I have used YouTube tutorials for better understanding, Because I haven't attended Accounting workshops*."; and Participant 13: "*Only training was conducted with shortage of resources. Resources are important from training centre as well as in the classroom. It takes time for government to deliver enough resources for teachers and learners"*. These findings show a mixed picture of preparedness. While some teachers embraced training opportunities, others expressed frustration over their brevity and lack of practical guidance. This reflects observations made by Msomi, Mabusela and Ntshangase (2023), who reported that workshops are often based on compliance with curriculum frameworks rather than equipping teachers with pedagogical strategies to pilot real classroom challenges. The findings of this study suggest that workshops and training were offered to retrain teachers and to prepare them for the change in curriculum. However, participants found them inadequate, poorly resourced, or disconnected from the practical demands of the classroom.

Sub-theme 1.3: Alignment with international Accounting standards

Some of the participants acknowledged that the purpose of curriculum reform was to align South African Accounting education with global standards. However, they pointed out that the local realities of their schools made such ambitions difficult to achieve. Participant 11 explained how this shift prompted him to rethink his pedagogy: *"The changes have pushed me to focus more on including real-life scenarios in Accounting, more especially in topics like Tax."* Similarly, Participant 12 pointed out the introduction of university-level topics, noting, *“Learners are learning topics which are being dealt with at the university level. Now those topics are included in the annual teaching plan for Grade 12. For example, topics like inventory valuation and VAT. By the time when the learners go to the University in order to further their studies, it will be easier for them.”;* and Participant 13 noted that “*First thing it does increase the workload, teachers need to update their lesson plans, more of time consumed on preparation instead of teaching and learning. Teaching materials need to be updated, and it takes time for the department to provide those new materials.”*. Although some participants viewed this as an advantage that prepared learners for higher education, others felt it brought about difficulties at secondary level, where learners already lacked strong foundations. Participant 1 stated: “*It affected my teaching grade 12 because most of the learners do not understand Accounting basics, the problem is that they don’t have Accounting background especially from lower grades*.”; Participant 4: “*The most challenge that the learner encountered was EMS Grade 8 and 9, their foundations were very poor. Other challenge is language barrier, because they don’t understand Questions*.”; and Participant 6: “The biggest challenge is the lack of fundamentals such as the bases thoroughly covered in EMS such as the Accounting equation that makes them struggle in identifying the type of account and the approach to use in each account such as the Vat where the principles are thoroughly applied.”. Nonetheless, Participant 8 explained how he adapted by narrowing the focus: *“When teaching I stick to topics of specific paper in order that learners can also adopt these changes, and at the same time use different approaches in teaching and learning for a specific topic.”* This emphasises the act of balance teachers had to integrate between international curriculum demands and local learner realities to adapt to these changes in curriculum. Altinyelken (2013) states, curriculum reforms that aim at international alignment often neglect the contextual limitations faced by local schools, resulting in uneven implementation.

Sub-theme 1.4: Positive and Negative impact on learners

Participants expressed mixed views regarding the change in curriculum’s effect on learners’ understanding. Some participants observed positive outcomes, highlighting improvements in critical thinking and exposure to university-level content. Participant 3 stated:" *I would say it is a mixture because learners who are advanced are good for them because it helps with critical thinking, but some learners are still lagging behind because of these changes*."; Participant 4: "*Positive impact, because they update us through workshops, where we learn more about new topics and we also share ideas based on these new topics*."; Participant 5: "*It had a positive impact; we believe that with proper planning and then proper preparation and training of teachers and then the content will be well delivered to learners*."; Participant 6: "*No, they have positively affected learners, I think the relatable concepts learners can easily identify and relate and understand with proper facilitation*."; Participant 8: "*Changes in curriculum have positively impacted learners' understanding, For example, learners can focus on specific topics of a specific paper that they understand better. Such as Manufacturing, Reconciliation in Paper 2. This had resulted in learners improving their results at the end of the year*."; Participant 9: "*Positive impact, because some of the information is outdated like cheques and EFT VAT now is changing from 14% to 15% today*."; and Participant 12: "*Positively, because learners are learning topics which are being dealt with at the university level. Now those topics are included in the annual teaching plan for Grade 12. For example, topics like inventory valuation and vat. By the time when the learners go to the University in order to further their studies, it will be easier for them to understand some of the topics, because learners would have already dealt with those topics at Secondary level……"*. This being the case, some Participants (1, 2, 7, 11, 13, 14) reported negative impacts resulting from curriculum change, they highlighted learner disengagement, late exposure to changes in curriculum, leaners struggling to understand new or complex content, and some language barriers. Participant 1 stated: "*Yes, it has impacted them negatively, that's why most of the learners are running away from Accounting*."; Echoed by Participant 2: "*Yes, it has affected the learners, because it reaches learners late, and only to see them on the exam*."; Participant 7 sated: "*Learner finds it hard to calculate the average share price*."; and Participant 11 sated: "*The changes have both positive and negative impact. However, learners find content overwhelming especially due to lack of resources like printed format that they can use to record for their class activities*." This sub-theme demonstrates that curriculum changes can simultaneously improve learning for some learners while challenging others, particularly those with weak foundational knowledge.

4.4.2. Theme 2: Teaching approaches and strategies

Theme 2 of this study highlights pedagogical approaches teachers employed to navigate curriculum changes, including innovative strategies, time management, and methods to improve learner understanding.

Sub-theme 2.1: Innovative teaching approaches

Participants reported that change in curriculum required them to amend lesson plans accordingly. They felt a need to adopt more interactive methods such as group discussions, peer learning and to employ innovative strategies to reinforce learner engagement. Participant 3 stated: "*Usually is lack of updated just teaching materials Because new topics come with new materials to be developed (e.g. The cancellation of cheques you may find that we don't have updated materials from the internet or anywhere else*)."; Participant 5 stated: "*The new content basically especially in Grade 12 like in 2014 we had the re purchase of shares at the average price at a par value so all we need to do was to attend the workshop or training and then from there we had to go back and deliver the teaching and learning to our learners and the same apply to the VAT change that was recently implemented from 14% to 15% We simply had to attend also the training and then from there we went back and deliver the content to learners*."; Participant 6: "*The biggest challenge is the lack of fundamentals such as the bases thoroughly covered in EMS such as the Accounting equation that makes them struggle in identifying the type of account and the approach to use in each account such as the Vat where the principles are thoroughly applied*."; Participant 7 stated: "*Integrating new knowledge introduced pose as a challenging teaching Accounting. e.g. Removing the par value of share and introducing the buying back of shares*."; Participant 8 stated: "*The challenge was language barrier, for example, paper 1 on financial statement learners had to comment. Learners find it difficult to comment on ratio analysis as they have language barriers. Learners also need to have in depth knowledge /understanding of financial statements in order to interpret them well. I tried to create more teaching time when it comes to paper 1*."; and Participant 13 stated: "*Once curriculum changes, the teacher must adjust him/herself with immediate effects. Teachers must need to update their knowledge to the content; new teaching strategies must be in place. Methods of teaching have changed as* *well. New assessments and teachers must align it to new teaching objectives*.” These accounts illustrate that change in curriculum forced teachers to reconsider their instructional strategies, closing the gap between structured teaching approaches and learner-centred approaches including peer learning and collaborative discussions. These findings agree with those reported by Micallef (2025) that revealed that learner engagement and critical thinking were attributed to teachers’ integration of real-life experiences, collaboration, and teachers’ adopting to innovative teaching approaches.

Sub-theme 2.2: Learner-centred strategies (group work, peer learning)

Participants reported that adapting to curriculum reforms required a deliberate shift toward learner-centred strategies, making an emphasis on collaborative and participatory approaches. They reported that they relied on group work and peer-to-peer learning, recognizing that learners often grasp complex Accounting concepts more effectively when they engage with one another. Participant 3 stated: “*Now because of that, I now use more intensive methods like group discussions and also peer–to–peer learning and I have also had to redesign my lesson plans, that’s how it has affected my teaching lesson*.”; Participant 8 stated: “*Changes in curriculum have really affected my teaching approach in the following ways: when teaching I stick to topics of specific paper in order that learners can also adopt these changes, and at the same time use different approaches in teaching and learning for a specific topic*.”; and Participants 11 stated: “*The changes have pushed me to focus more on including real-life scenarios in Accounting, more especially in topics like Tax*”. These findings suggest that the integration of real-life problem-solving approaches facilitate learner-centred learning rather than teacher-dominated instruction. The findings of this study illustrate that the curriculum reforms served as a catalyst for teachers to transition from teacher-centred approaches toward learner-driven strategies, creating more interactive, engaging, and contextually relevant learning environments. These findings are in accordance with the findings reported by Mazvaramhaka (2018) who alluded that the use of learner-centred approaches in teaching Accounting improved learners’ performance at high schools (Grades 10–12).

Sub-theme 2.3: Use of technology and resources

The findings of this study highlight how participants leveraged available technological tools and resources to improve the teaching and learning of Grade 12 Accounting. Some participants reported that the integration of technology, including YouTube, projectors, and other social media in teaching and learning supported their instructional strategies and ultimately helped learners to engage with complex concepts in meaningful ways. These findings are supported by the following mentions, Participant 1 stated: "*I often use Excel to assist learners in understanding Accounting concepts and calculations, making it easier for them to visualise and apply the content practically*."; Participant 2: "*The projector and online tutorials make it easier to explain concepts that learners find abstract in textbooks*."; Participant 10 stated: "*To use past exam paper and also social media*."; and Participant 11 stated: "*I have used YouTube tutorials for better understanding, because I haven't attended Accounting workshops*". Participant 12 stated that the use of smartphones in class has helped both learners to understand complex concepts and ultimately made teaching and learning process simple. These findings emphasise the value of digital platforms, online resources, and audiovisual aids in providing real-life examples and simulations that strengthened learners' understanding of abstract Accounting principle. These findings are supported by the findings of the study conducted by Al Ghatrifi, Al Amairi, and Thottoli (2023) who highlighted that integrating technologies such as online learning platforms and digital resources can improve learner engagement, understanding, and satisfaction in Accounting education. Nonetheless, Participant 12 stated: "*I adjust my lesson plans based on learners' strengths and weaknesses. Advanced learners get extension exercises while others receive more guidance.*" Participant 1 added: "*Some learners are running away from Accounting because they find the new topics too hard, so I give them simplified examples and practical exercises*." This shows that differentiation was also crucial for learner engagement and comprehension.

4.4.3. Theme 3: Teacher support and professional development

Sub-theme 3.1: Access to workshops and in-service training

Based on the analysis of the data collected for this study, workshops and in-service training were the most frequently mentioned forms of professional development received by teachers as means to adapt to the new Grade 12 Accounting curriculum. Majority of the participants reported that they attended training sessions organised by the Department of Basic Education. Participant 2 stated: "*Teachers support meetings by curriculum advisors to enhance areas where teachers seem to be struggling*."; Participant 3: "*I would say these One-day workshops with the curriculum advisors, but they are brief, but they are bit healthy, they are too short for the changes that are affected for the curriculum*."; Participant 4: "*By attending Workshops in order to attend new things. Textbooks for Grade 12 Accounting were delivered to the school by the department of education in order to support us*."; Participant 5: "*The Department together with the curriculum advisors what they do it's a providing a training they provide content workshop that are held every now and then more especially where I am working held like once per term to address challenges so that teachers will able to discuss the challenges that are facing and then from there they will go back to their school with information*."; Participant 8: "*Workshop that I have attended, where the facilitator explains the importance and challenges of each paper and also the approach on how to teach them. Secondly, interaction with other teachers on methods that can be best understood by learners*."; Participant 9: "*Positive impact because they need to give us more workshops, Curriculum advisors need to give us more workshops*."; Participant 10: "*We undergo training and workshop and it was good because at the end it makes me familiar with a new topic*."; and Participant 14 sated: "*Workshop is very important in our field so that we can learn new things and also acquire more knowledge regarding the Accounting subject for Grade 12*.". Although most participants considered these workshops and training important, Participants 1 and 3 felt that these workshops had minimal impact, either because they did not bring about real classroom change or because they were too brief to cover the complexity of curriculum changes.

Sub-theme 3.2: Peer collaboration and mentorship

According to the participants in this study, peer collaboration and mentorship are crucial mechanisms of professional support in adapting to the revised Grade 12 Accounting curriculum. Participants noted that they relied on colleagues within their schools and from other circuits in terms of sharing resources, exchange teaching strategies, as well as providing moral support. In this sense, the findings of this study reveal that teachers amongst Vhembe west district created a sense of community among teachers facing similar challenges. Participant 2 noted: “*Teachers support meetings by curriculum advisors to enhance areas where teachers seem to be struggling*.”; Participant 5: “*The Department together with the curriculum advisors … provide content workshops … so that teachers will be able to discuss the challenges they are facing and then from there they will go back to their school with information*.”; Participant 8: “*Workshop that I have attended, where the facilitator explains … Secondly, interaction with other teachers on methods that can be best understood by learners*.”; Participant 10: “*Peer teaching also works well, since they can learn from one another.*”; Participant 12: “*The Department … has organised workshops for us as teachers. The main motive … is to impart and also update us with the new information …*”; and Participant 14: “*Workshop is very important in our field so that we can learn new things and also acquire more knowledge regarding the Accounting subject for Grade 12*.”. Participants highlighted mentorship particularly in instances where experienced teachers depended on more knowledgeable peers to guide them through unfamiliar curriculum content and teaching strategies. In support of these findings, Talafian et al. (2025) reported that teachers benefited most from peer collaboration and reciprocal mentorship within a community of practice, which fostered professional growth, confidence, and sustained support beyond formal workshops.

Sub-theme 3.3: Coping strategies for time constraints

Several participants reported that the revised Grade 12 Accounting curriculum is overloaded with content which requires them to teach within a limited time frame and creating immense pressure on teachers. However, they made some mentions of practical strategies they adopted to as a means to cope with the constrains at hand, while maximizing instructional time and ensuring learners remained on track. A commonly mentioned strategy was to extend teaching and learning beyond regular school hours through extra classes, Saturday lessons, and holiday programs. Participant 1 stated: “*Extra lessons to learners, Saturday and holiday classes, going the extra mile so that learners can be able to cope with the content*.” This notion was echoed by Participant 2 stated: “*I give extra classes in the morning, afternoon, Saturday and holidays to catch up with the workload*.”; Participant 4 stated: “*We do revision on Saturday classes to support* *learners in understanding difficult topics*."; Participant 5 stated: "*Sometimes I organise holiday classes to complete the content and also revise with learners*."; Participant 6 stated: "*Extra lessons, Saturday classes and even holiday classes assist us to cover more work*."; and Participant 7 stated: "*I normally have morning classes and after school classes to cover the work*.". Participant 11 noted that they integrate assessments into lessons to save time "*I also make sure that when we are teaching, we integrate assessment, instead of giving separate tests*.". Nonetheless, Participant 13 also reported strict adherence to annual teaching plans, prioritizing critical topics while sometimes skipping or condensing less examinable content. They stated: "*I stick to the year plan and prioritise important topics, otherwise we run out of time*." Bukaliya (2019) found that extension of learning programs such as before-school, after-school, and weekend classes significantly improve learner academic performance when teachers aligned content with the core curriculum. The findings of this study under this sub-theme illustrate that time management is a critical challenge when implementing new curriculum requirements and compels teachers to often go beyond scheduled periods to meet learning outcomes.

4.4.4. Theme 4: Recommendations for improving teaching and learning of grade 12 Accounting

Sub-theme 4.1: Early introduction and curriculum alignment

The findings of this study revealed that participants emphasised the importance of introducing Accounting concepts earlier in the school curriculum, rather than waiting until learners reach Grade 10. Participants expressed that learners are introduced to Accounting only in Further Education and Training in grade 10, and they believe that learners lack foundational knowledge of basic concepts such as debits, credits, double-entry principles, and financial literacy. According to the findings of this study, the lack of foundational background places learners at a disadvantage in Grade 12, where the curriculum is both intensive and fast-paced. Participant 3 stated: *"Accounting should be introduced earlier, maybe in Grade 8 or 9, because learners only meet it in Grade 10 when it is already too difficult for them."*; Participant 6 stated: *"There is no proper alignment between the Senior Phase and FET. Learners come to Grade 10 without any background, so it takes time before they understand the basics."*; Participant 9:

"Curriculum designers must make sure that Accounting builds from the lower grades upwards. Right now, it jumps too quickly, and learners struggle in Grade 12."; and Participant 13 stated: *"If learners were exposed to financial literacy and simple bookkeeping in earlier grades, they would not find Grade 12 Accounting such a big challenge."* Based on these quotations, participants recommended a vertical alignment of the curriculum, where foundational concepts are introduced gradually from lower grades, particularly at the Senior Phase (Grades 7–9). They believe such alignment would provide learners with a smoother transition into the FET phase, ensuring that they are better prepared to handle the complexities of Grade 12 Accounting. These findings are supported by the findings reported by Nzuza, Ngwenya, and Ndovela (2022) who also emphasised the need for vertical alignment in the curriculum, highlighting that EMS in the General Education and Training (GET) phase serves as a critical foundation for later success in Accounting. They reported that teaching financial literacy in sequence and built upon the foundation will help learners to transit smoothly into the FET Accounting.

Sub-theme 4.2: Strengthening teacher support and professional development

Some participants acknowledged the importance of ongoing workshops and training sessions in helping teachers adjust to new curriculum demands, improving content knowledge, and refine teaching strategies. However, others expressed frustration that these workshops are often too short, infrequent, or irrelevant, which limits their impact. Participants called for more sustained, practical, and regularly structured professional development, combined with a reduction in administrative burdens, to allow them to focus on effective teaching. Participant 3 noted**: "***Honestly, we need more continuous teacher training on curriculum updates and the development of localised teaching materials we need to have more workshops that is what I think we would have*."; Participant 9: "*The curriculum advisors must give more workshop so that the changes of the curriculum and the learners must be aware of the changes*."; Participants 12 stated: "*The curriculum advisors must facilitate us, especially topics which are complicated to the teachers. Where necessary they must delegate one of the teachers, who understands that topic better, to explain that topic to his / her colleagues thoroughly*". On the same note, Participant 5 further suggested that curriculum advisors provide lesson plans, year programs, and assist with complex topics "I would like for our Curriculum Advisors or subject advisors to assist us in preparation of lesson plan … and then we simply go to the class.". The study conducted by Dikgale and Chauke (2024) also reported that although some in-service trainings (e.g., workshops) were provided for teachers, they still felt that they were not comprehensive enough to fully absorb new content and teaching approaches.

Sub-theme 4.3: Enhancing learner engagement and support

Participants consistently pointed out that learner engagement and ongoing support are essential for improving learner academic performance in Accounting. They emphasised that when learners receive extra support beyond classroom hours, opportunities for active participation, and encouragement through interactive and relatable methods, their motivation and understanding of Accounting concepts significantly improve. Teachers felt that without deliberate efforts to strengthen engagement, many learners would continue to struggle with the subject due to its complexity and their limited prior knowledge. They recommended grouping learners, extra classes, fieldwork, and practical engagement to improve understanding and results. Participant 6 stated: "*For learners to be directly and practically engaged they should have field days where they interact with businesses.*"; Participant 8 stated: "*Grouping learners who are struggling and below average when teaching … Peer and group learning are important*."; and Participant 14 stated: "*Extra classes are very important in Grade 12 especially in Accounting … afternoon studies and also on weekends to achieve higher percentage of pass rate*.". Participants believe that peer learning, group work, and learner-centred approaches can enhance learner engagement and ultimate academic performance. The findings of this study emphasise the need for teachers to invest in sustainable learner-centred strategies, such as additional tutoring, group-based learning, use of real-world examples, and consistent encouragement. According to Steenkamp and Brink (2024), improved learner' social and cognitive engagement, and academic performance were attributed to peer-learning strategies, including discussion forums, peer review, and group work.

4.4.5. Summary

In summary, the analysis of these findings demonstrates that teachers experienced curriculum changes not just as disruptive but also as opportunities to rethink their pedagogical practices. Although some participants reported that they had positively adapted to the changes, emphasising the impact made by re-training and workshops, focusing on real-world applications, others noted some negativities in terms of inadequate resources, outdated textbooks, and insufficient workshops. Professional development and support emerged as a critical factor in helping teachers manage curriculum changes. Support from the Department of Basic Education was appreciated when available but often delayed or inconsistent. Together, these findings underscore the need for comprehensive, timely, and practical professional development strategies to empower teachers effectively. Participants' recommendations emphasise the need for enhanced practical training, timely provision of updated teaching materials, and strategies for supporting learners with varied abilities. Addressing these areas could reduce teacher stress, improve learner comprehension, and facilitate smoother curriculum implementation.

CHAPTER 5

5. DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.1. Introduction

This chapter presents the discussion, conclusions, and recommendations derived from the study. The findings presented in Chapter Four are interpreted in relation to relevant literature in order to provide deeper insight into the teaching approaches and strategies used by Grade 12 Accounting teachers in Vhembe West District. The chapter further outlines the conclusions reached based on the study's objectives and provides recommendations to enhance the teaching and learning of Accounting.

5.2 The impact of curriculum reforms on Accounting education

Restructuring of the curriculum reforms have significantly impacted how teachers approach Accounting instruction. Although the introduction of the updated content areas including inventory valuation, VAT changes, and share repurchases intended to improve and modernise the subject, this study however found adaptive challenges which include lack of resources and the disruption of teachers' customed ways of delivering lessons thereby increasing their workload. This finding aligns with that reported by Ngwenya, Sithole and Okoli (2020), who noted that teachers often experience curriculum reforms as externally imposed mandates without the necessary classroom support. Moreover, teachers in the present study noted that outdated materials, such as textbooks still reflecting the old VAT rate of 14%, hindered effective lesson delivery. This aligns with Msomi, Mabusela and Ntshangase (2023), who found that curriculum reforms frequently outpace the availability of updated teaching materials, particularly in township schools. Therefore, these findings collectively suggest that while the revised curriculum aimed to improve relevance, its implementation created both opportunities and disruptions for teachers.

5.3 Teachers' challenges in adapting to curriculum changes

Adjusting to the new curriculum reforms was reported to be a challenging process, particularly because learners lacked strong foundational knowledge in Accounting.

Teachers emphasised that most learners entered Grade 10 without prior exposure to Accounting principles through Economic and Management Sciences (EMS), which made Grade 12 content overwhelming. Similarly, it was reported in the study conducted by Coetzee (2016) that teachers made notions that learners entered Grade 10 with very weak foundational knowledge of Accounting because the EMS curriculum provided only limited exposure to core Accounting principles. Nonetheless, teachers had to reconstruct and design lesson plans and teaching materials to accommodate new concepts while still meeting assessment requirements. These challenges echo Altinyelken (2013), who argued that curriculum reforms often ignore contextual realities such as teacher readiness, learner background, and resource availability, leading to inconsistent implementation outcomes. Nonetheless, teachers also faced time constraints due to content overload and limited teaching hours. As a result, they extended learning beyond formal class time through extra lessons, Saturday classes, and holiday programs. This finding was echoed by Bukaliya's (2019) findings that such interventions boost learner achievement when effectively aligned with curriculum goals.

5.4 Teacher support and professional development

Teacher support and ongoing professional development were identified as critical determinants of successful curriculum implementation. Teachers acknowledged the value of workshops organised by the Department of Basic Education but criticised their conciseness and lack of practical impact. These findings corroborate those of Msomi et al. (2023), who alluded that workshops are only based on policy compliance, but often fail to provide teachers with effective classroom-based pedagogical skills. On the other hand, Msomi, Mabusela, and Ntshangase's (2023) concluded that training initiatives frequently prioritise compliance over pedagogical improvement. For these reasons, teachers relied on collaboration and mentorship with their peers as the most effective support mechanism to manage curriculum changes. Teachers who benefited most were those engaged in continuous peer collaboration and mentorship, forming informal networks to share resources and teaching techniques. This finding supports Talafian et al. (2025), who reported that communities of practice foster sustainable professional growth and resilience. Talafian et al. (2025) affirm that professional communities of practice foster teachers' learning confidence and facilitate sustained learning. Furthermore, teachers reported that resource shortages and delayed provision of updated materials undermined the usefulness of training sessions. This means that the department itself was not well prepared for the curriculum reform, as it did not provide all the necessary resources and support for schools and teachers to effectively implement the new curriculum. According to Dikgale and Chauke (2024), teachers require sustained, hands-on professional development that focuses on both content expertise and classroom application to effectively navigate through curriculum reforms. In this regard, teachers' lack of preparedness compelled them to rely on their colleagues during the implementation of the new curriculum.

5.5 Balancing international alignment with local realities

A recurring concern among participants was the attempt to align South African Accounting education with international standards. Teachers recognised that reforms aimed to confluence South African Accounting education with international guidelines, preparing learners for tertiary studies and international employability. However, they cautioned that such pursuits often overlook the availability of resource and existing inequalities and readiness disparities prevalent in local schools. Teachers explained that the introduction of university-level topics such as inventory valuation and taxation stretched both teachers and learners beyond available resources and prior knowledge. Altinyelken (2015) warns that such international alignment efforts often impose unrealistic expectations on developing contexts. Nevertheless, some teachers appreciated that the updated curriculum improved learners' readiness to study Accounting related courses at the university-level. The challenge, therefore, lies in balancing the dual objectives of international benchmarking and contextual relevance. The study conducted by Ngwenya, Sithole, and Okoli, (2020) reported that the subject-reform which partly intended to better align South African standards with international Accounting standards resulted in teachers struggling because of learners lacked sufficient prior knowledge, textbooks and resources were inadequate, and language and resource constraints impeded effective teaching. This mirrors the findings of this study in a way that international aspirations for alignment are constrained by local resources and readiness disparities

5.6 Shifts in teaching approaches and innovative strategies

The study found that most teachers modified their teaching methods to incorporate innovative and learner-centred strategies. Group discussions, peer learning, and practical examples were increasingly used to promote active learning. This is supported by the assertions made by Mazvaramhaka (2018) that learner-centred and contextualised approaches improve motivation, learner engagement and understanding in Accounting content. Furthermore, teachers in this study noted that collaborative learning improved learner participation and helped them engage more deeply with complex concepts. They highlighted the need for differentiated instruction, tailoring lessons for different learner abilities. This finding supports the notion that teachers function as agents of change when they employ adaptive pedagogical strategies to connect curriculum requirements with learners' contexts (Micallef, 2025). In a study of collaborative teaching strategies in Accounting (Pinetown district, South Africa), Ndovela, Hlongwane, and Ngwenya (2023) found that accounting teachers emphasise using diverse collaborative strategies to effectively teach accounting concepts. Teachers have started integrating technology, such as YouTube tutorials, projectors, and digital simulations, to illustrate abstract Accounting concepts. This trend reflects a shift toward blended learning environments and aligns with Al Ghatrifi et al. (2023), who emphasised the importance of digital tools in improving teaching and learning.

5.7 Technology integration in Accounting instruction

Participants reported increasing reliance on technology as a tool to facilitate understanding and participation. Teachers used YouTube tutorials, Excel spreadsheets, projectors, and social media to make abstract Accounting concepts more tangible. These practices align with findings by Al Ghatrifi, Al Amairi and Thottoli (2023), who noted that digital tools enhance learner engagement and confluence the gap between theoretical and practical knowledge in Accounting. Despite the benefits, inconsistent access to ICT infrastructure remained a limitation. Overall, technology integration emerged as a valuable innovation that improve teaching Accounting while supporting independent learning.

5.8. Recommendations for strengthening Accounting teaching and learning

Teachers recommended several strategies to improve the teaching and learning of Accounting. These include early introduction of Accounting concepts in lower grades (Grades 8–9) to build a stronger conceptual foundation before learners reach the FET phase, enhancing professional development programs, and improving learner engagement. They emphasised group discussions, field exposure, and differentiated instruction to improve motivation and understanding. These recommendations collectively emphasise systemic coherence ensuring that teacher preparation, learner support, and curriculum design operate in harmony to improve educational outcomes. This supports Nzuza, Ngwenya, and Ndovela's (2022) argument for vertical curriculum alignment between EMS and Accounting. Strengthening professional development and providing sustained mentorship were also emphasised as critical to effective curriculum delivery. Moreover, teachers highlighted the importance of enhancing learner engagement through active, practical, and contextually relevant teaching strategies such as fieldwork, peer study groups, and real-world business simulations. These strategies not only reinforce comprehension but also improve motivation and reduce learner anxiety toward Accounting (Steenkamp and Brink, 2024).

5.9. Conclusions

The study concludes that curriculum reforms have reshaped the teaching of Grade 12 Accounting in significant ways. While the revisions aimed to modernise the subject and align it with tertiary-level expectations and international standards, their implementation has been uneven. Teachers in Vhembe West District demonstrated commitment and adaptability; however, their efforts were constrained by inadequate resources, limited professional development, insufficient foundational learner knowledge, and delays in the provision of updated instructional materials.

Despite these challenges, teachers employed a range of innovative and learner-centred strategies, including collaborative learning, differentiated instruction, and technology-assisted teaching. These practices reflect both professional agency and resilience. The study therefore concludes that successful curriculum implementation requires a coherent support system including continuous and practical teacher development, timely resource provision, Strengthening foundational Accounting knowledge in lower grades, Improved alignment between curriculum expectations and classroom realities. Ultimately, the effectiveness of Accounting education reform depends on sustained teacher support and improved instructional conditions that allow teachers to translate curriculum intentions into meaningful learning experiences.

5.10. Recommendations of the Study

A. Curriculum Alignment and Design

1. Ensure stronger vertical alignment between EMS (Grades 7–9) and Accounting (Grades 10–12).
2. Involve teachers in curriculum design and evaluation to improve relevance and feasibility.
3. Implement gradual integration of international Accounting concepts to match contextual realities.

B. Teacher Professional Development

4. Provide sustained, hands-on training focusing on content mastery and pedagogy, rather than brief policy-oriented workshops.
5. Recognise and incentivise teachers who engage in ongoing professional development and research.

C. School-Based Support and Collaboration

6. Institutionalise Professional Learning Communities (PLCs) to facilitate mentorship and resource sharing.
7. Strengthen the role of principals and subject advisors in supportive supervision and professional guidance.

D. Teaching and Learning Approaches

8. Promote learner-centred strategies such as case studies, collaborative learning, problem-based tasks, and peer tutoring.
9. Differentiate instruction to accommodate varied learner abilities, supported by formative assessment and remedial sessions.

E. ICT and Learning Resources

10. Improve access to ICT infrastructure and support teachers in integrating digital tools into lessons.

F. Community and Parental Engagement

11. Establish partnerships with local business professionals to provide real-world exposure and enhance learner motivation.

G. Future Research

12. Conduct comparative studies across districts to determine whether similar challenges exist nationally.
13. Investigate the measurable impact of digital instructional tools on learner performance in Accounting.

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College of Education _ERC

NHREC Registration # : (if applicable)
Ref #: 7280
Name: Mr Fulufhelo Justise Makhado
Student #: 41687493
Staff #:

Date: 15/08/2025

Dear: Mr Fulufhelo Justise Makhado

Decision: Ethics Approval from 15/08/2025 to 14/08/2028

Researcher: Mr Fulufhelo Justise Makhado

Tshirolwe Ext 2B , Stand No D0188, Dzanani, 0955

Makhado

41687493@mylife.unisa.ac.za 0791188449

Supervisor: Prof Tebogo Mogashoa Mogasti@unisa.ac.za

Co-Supervisor:

Co-Researcher(s):

Email address:

Teaching Approaches and Strategies Experienced by Grade12 Accounting Teachers : A Case study in Vhembe West District

Qualification: Masters of education in curriculum studies

Thank you for the application for research ethics approval by the College of Education _ERC for the above-mentioned research study. Ethics approval is granted for three years .

The **low risk application** was **reviewed** by the College of Education _ERC in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising during the undertaking of the research study that may affect the ethical integrity of the study, including those involving research participants, third parties, or juristic persons, must be reported in writing to the College of Education _ERC without delay.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that may affect study-related risks to research participants, juristic or third persons, must be reported in writing to the College of Education _ERC, accompanied by a progress report.

Page 1 of 2

5. The researcher will ensure that the research study complies with all applicable national legislation, professional codes of conduct, institutional guidelines, and scientific standards relevant to the specific field of study. Where applicable, adherence to the following South African legislation is essential: the Protection of Personal Information Act (No. 4 of 2013), the Children's Act (No. 38 of 2005), and the National Health Act (No. 61 of 2003)

6. Future use of this research data is permitted only in de-identified form and only for secondary research with objectives similar to those of the original study. Any secondary use involving identifiable human data will require additional ethics clearance.

7. No fieldwork activities may continue beyond the stated expiry date (14/08/2028). A completed Research Ethics Progress Report must be submitted as an application for renewal and is subject to approval by the Research Ethics Committee. A Close-Out Report must be submitted upon completion of the research study.

8. The College of Education _ERC may require the submission of regular progress reports on an annual basis, in alignment with Section 7.2 of the Unisa Policy on Research Ethics (2024).

Additional Conditions

1. Disclosure of data to third parties is prohibited without explicit consent from the research participants and Unisa.
2. Research data must be stored in compliance with the university's research data management policy for a period of up to 15 years.
3. When publishing the results, the researcher must take appropriate precautions to safeguard the confidentiality and privacy of the research participants, juristic persons, third parties, and the university, in accordance with institutional policies and ethical standards.
4. Adherence to the National Statement on Ethical Research and Publication Practices, specifically Principle 7 on Social Awareness, must be ensured. This principle states: 'Researchers and institutions must be sensitive to the potential impact of their research on society, marginal groups, or individuals, and must consider these when weighing the benefits of the research against any harmful effects, with a view to minimising or avoiding the latter where possible.' The University of South Africa (Unisa) accepts no liability for any failure to comply with this principle.

Note

The reference number 7280 should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Kind regards,

R. B...

Prof Reginald Monyai
Chair of College of Education _ERC
E-mail: monyarb@unisa.ac.za

Makoe

Prof M Makoe
Executive Dean College of Education
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56 Klipkop

Tierpoort

Pretoria East

November 17, 2025

Dear Sir/Madam

This is to certify that the dissertation entitled ***"Teaching Approaches and Strategies Experienced by Grade 12 Accounting Teachers: A Case Study in Vhembe West District"*** by **Makhado Fulufhelo Justice**, student number **41687493**, has been edited **and proofread for grammar, spelling, punctuation, overall style and logical flow. The** edits were carried out using the "Track changes" feature in MS Word, giving the author final control over whether to accept or reject effected changes prior to submission, provided the changes I recommended are effected to the text, and the language is of an acceptable standard.

Please don't hesitate to contact me for any enquiries.

Kind regards

Ms NP Rankakane. (BAYID-UNIVEN, MA-UNIVEN, PGCE-STADIO, TEFL-TEACH TEFL, BASIC PROOFREADING & COPYEDITING TECHNIQUES - ALISON)

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PARTICIPANT INFORMATION SHEET

Ethics clearance reference number: 7280
Research permission reference number:
17 July 2025

Title:Teaching Approaches and Strategies Experienced by grade 12 Accounting Teachers: A Case Study in Vhembe West District.

Dear Prospective Participant

My name is Makhado Fulufhelo Justice, and I am doing research with Mogashoa Tebogo, an Associate professor in the Department of Curriculum and Instructional Studies towards a Master of Education in Curriculum Studies at the University of South Africa. We are inviting you to participate in a study entitled □Teaching Approaches and Strategies Experienced by grade 12 Accounting Teachers: A Case Study in Vhembe West District". I am conducting this research to investigate the teaching and learning approaches and strategies which affect the performance of grade 12 Accounting learners in Vhembe West District. You are invited to participate in this study because you are a Grade 12 Accounting teacher with five or more years of teaching experience in the Vhembe West District. Your experience and insights are considered valuable in understanding the teaching approaches and strategies that influence learner performance in accounting. I identified your school as one of the schools that offer Accounting as a subject in the district, and from this group, I randomly selected 10 schools within which 1 teacher accounting teacher will be requested to take part in the study. This sample size is intended to ensure a diversity of perspectives while maintaining the confidentiality of all participants.

If you agree to participate in this study, you will take part in a one-on-one semi-structured interview. The interview will focus on your experiences and views regarding the teaching approaches and strategies used in delivering Grade 12 Accounting content, as well as factors that influence learner performance. The questions will explore themes such as: The teaching methods and instructional strategies you commonly use; How you adapt your teaching to suit different learner needs; Challenges you face in teaching Grade 12 Accounting; Support or resources available to you as an accounting teacher; and Your reflections on learner academic performance and outcomes. The interview will take approximately 30 to 45 minutes to complete. With your consent, the interview may be audio recorded for accurate transcription and analysis. Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason.

Your insights and experience as a Grade 12 Accounting teacher will contribute to a deeper understanding of effective teaching approaches and strategies in the subject. The findings of this study may help inform future teacher support programs, curriculum development, and policy decisions aimed at improving accounting education and learner performance. You may feel slight discomfort when reflecting on or discussing challenges related to teaching, but you are under no obligation to answer any question that makes you uncomfortable. Participation is voluntary, and you are free to withdraw at any point without penalty. To minimize the risk of your identity being linked to your responses, all data will be anonymized. Your name, school, and any other identifying details will not be used in any reports or publications. Audio recordings and transcripts will be securely stored and accessible only to the researcher and supervisor. No indemnity or insurance cover is required, as the study poses no physical risk or high-level harm. However, should any unforeseen emotional distress arise during the interview, appropriate steps will be taken, including referring you to a professional support service if needed.

All the information you share during the study will be treated with strict confidentiality. Your name and any identifying details will not be recorded in the research findings. Instead, you will be assigned a code number or pseudonym, and you will be referred to in this way in all data, research reports, publications, or conference presentations. The audio recordings and transcripts will be stored securely, and only the researcher and academic supervisor will have direct access to the raw data. Should a transcriber or external coder be used to assist in analyzing the data, they will be required to sign a confidentiality agreement to ensure that your privacy is protected. In addition, members

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of the UNISA Research Ethics Review Committee may review the data as part of standard research quality assurance processes. Your anonymized data may be used for the purpose of writing a research report, submitting articles for academic journals, and presenting them at conferences. However, in all cases, no information that could identify you or your school will be included in any publication or presentation. This study will involve one-on-one interviews only and will not include focus groups. Therefore, the risk of your views being shared by others in a group setting is eliminated. However, please note that while every effort will be made to protect your identity, absolute confidentiality cannot be guaranteed in cases where the information shared might indirectly reveal your identity due to contextual details. I will remain mindful of this and will anonymize data appropriately during analysis and reporting.

To ensure the security and confidentiality of your information, all data collected during this study will be securely stored. Hard copies of interview transcripts and consent forms will be kept in a locked cupboard at the office of the researcher□s supervisor for a period of five years. Only the researcher and the supervisor will have access to the key. Electronic data, including audio recordings and typed transcripts, will be stored on a password-protected computer, and backed up on an encrypted external storage device. No unauthorized person will have access to the data. After the five-year retention period, all hard copies will be securely shredded, and electronic files will be permanently deleted using appropriate data-erasure software to prevent recovery. Any future use of the stored data for research or academic purposes will require a separate application for ethical clearance and approval by a recognized Research Ethics Review Committee.

Please be informed there will be no payment or financial reward provided for participating in this study. Participation is entirely voluntary, and there are no expected costs to you as a participant. The study has been designed to respect your time and contributions without placing any financial or logistical burden on you. Your input is valued for its academic and professional importance, and your participation will contribute meaningfully to the improvement of accounting education practices. This study has received written approval from the Health Research Ethics Committee of the College of Education, Unisa. A copy of the approval letter can be obtained from the researcher if you wish.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

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If you would like to be informed of the final research findings, please contact Makhado Fulufhelo Justice on 079-118-8449 or send an email to azwie1983@gmail.com. Findings are accessible for five years. Should you require any further information or want to contact the researcher about any aspect of this study, please contact 079-118-8449 Should you have concerns about the way in which the research has been conducted, you may contact an email to mogasti@unisa.ac.za, on tel 012-429-4775. Contact the research ethics chairperson of the CEDU Health Research Ethics Committee, Prof R Monyai on 012-484-1173 or monyarb@unisa.ac.za if you have any ethical concerns.

Thank you for taking time to read this information sheet and for participating in this study.
Thank you.

Signature□□□□□□.
Names: F.J Makhado

CONSENT TO PARTICIPATE IN THIS STUDY

I, ___________________ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the <insert specific data collection method>.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname□□□□□□□□□□□□□□□□ (please print)

Participant Signature□□□□□□□□□□□□□□□□□..Date□□□□□□□□

Researcher□s Name & Surname□□□□□□□□□□□□□□□ (please print)

Researcher□s signature□□□□□□□□□□□□□□□□..Date□□□□□□□

SECTION 2: Curriculum changes and its impact

2.1. How have recent changes in the Accounting curriculum affected your teaching approach for Grade 12 students?

Answer:Now Because of that, I Now use more intensive methods like group discussions and also peer – to – peer learning and I have also had to redesign my lesson plans, that's how it is affected my teaching lesson.

2.2. What specific challenges have you encountered in adapting to these curriculum changes?

Answer: Usually is lack of updated just teaching materials Because new topics come with new materials to be developed (e.g. The cancellation of cheques you may find that we don't have updated materials from the internet or anywhere else)

2.3. In your opinion, do you think the changes in the curriculum have positively or negatively impacted students' understanding of Accounting? Please explain.

Answer: I would say is a Mixture because students who are advanced is good for them because it helps with critical thinking but some learners are still lagging behind because of this changes.

2.4. What additional resources or training have you received to adapt to the new curriculum, and how effective have these been?

Answer:I would say these One-day workshops with the curriculum advisors but they are brief, but they bit healthy, they are too shot for the changes that are affected for the curriculum.

2.5. How do you ensure that the curriculum's objectives are met while managing the time constraints of the academic year?

Answer: Now of course that’s a challenge but I do try to Integrate my assessment into lessons for efficiency and I also I integrate topics to save time while also I complying following the ATP.

SECTION 3: Effectiveness of teaching approaches & strategies

3.1. What teaching strategies/approaches do you find most effective for engaging Grade 12 Accounting learners?

Answer Honestly other than teaching Peer-to peer learning is very powerful and also group work in terms of teaching.Now I also teach them after that I let them teach each other that’s more advanced that’s help them to understand each other as they talk to their levels as what to say.

3.2. Do you use any form of assessment-driven instruction (e.g., past exams, formative assessments) to guide your teaching approach? If so, how?

Answer :NO Yes I use past exam papers mostly actually to identify weak areas and also assessments I tailor them to my content delivery so I usually use them like that to make that I assess learners weaknesses other than textbook.

3.3. How do you address the different learning styles and abilities of your learners when teaching Accounting?

Answer:Well I often Offer remedial/support sessions for mostly struggling learners and then in terms of addressing different learners every learner has got a differernt learning capabilities and also barrier so I make sure that I am flexible and also those who are really looking behind , I have to offer some remedial support.

3.4. How do you measure the effectiveness of the teaching strategies you use in improving learners' understanding of Accounting?

Answer:well the most important one / the most vital one is I track learners’ test marks and classroom participation that’s how I know if my teaching have been

3.5. In your experience, what types of teaching methods do Grade 12 learners seem to respond best to in Accounting?

Answer: like I said before Collaborative group discussions and assessments these are very good in learners engage / even a shy learner this is able to open up and learn more from others.

SECTION4: Recommendations for improvement

4.1. Based on your experience, what changes or improvements would you recommend for the teaching approaches and strategies used for Grade 12 Accounting in Vhembe West District?

Answer: Honestly we need more continuous teacher training on curriculum updates and the development of localized teaching materials we need to have more workshops that’s what I think we would have.

THANK YOU

DECLARATION

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I declare that (Exact wording of the title of the dissertation as appearing on the electronic copy submitted for examination)

Teaching Approaches and Strategies Experienced by Grade 12 Accounting Teachers: A case study in Vhembe West District.

I declare that the dissertation is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references, and that any use of Artificial Intelligence (AI) has been fully disclosed.

I further declare that I submitted the dissertation to the appropriate originality detection system which is endorsed by Unisa and that it falls within the accepted requirements for originality.

I further declare that I have not previously submitted this work, or part of it, for examination at Unisa for another qualification or at any other higher education institution.

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