

Assessing the Dynamics Leading to the Decline in Enrolment of Grade 10 Accounting Learners in Selected Secondary Schools in the Mthatha Education District of South Africa



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ABSTRACT

The purpose of this research was to assess the dynamics leading to the decline in enrolment of grade 10 Accounting learners in selected secondary schools in the Mthatha Education District in the Eastern Cape Province of South Africa. The case study research design was employed as this research focused only on grade 10 learners in secondary schools in Mthatha. The qualitative approach was adopted. The purposive sampling technique was used to select six grade 10 learners from six participating secondary schools. The face-to-face interviews were used to gather data from sampled six grade 10 Accounting learners. The Constructivist Theoretical Framework was adopted. The thematic approach was employed to analyse the collected data. It emerged that learners dropped interest in studying Accounting because they lack therein to have sufficient and relevant content knowledge resulting from incompleteness of the syllabus and few basic Accounting concepts in Economic Management Sciences (EMS) subject. It was recommended that EMS teachers should complete the syllabus and add some Accounting concepts in their annual teaching plans (ATPs) to familiarise themselves with and enhance the learners' desire to enrol in their higher classes. It was also recommended that Accounting teachers should adopt user-friendly teaching pedagogics as well as professionalism that could inspire and empower learners to master the subject content. Lastly, the curriculum planners should re-visit the EMS syllabus to ensure that it prepares the learners for Accounting in higher grades. The findings will be of benefit to all secondary schools in South Africa experiencing the decline in enrolment of learners in their subjects.

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INTRODUCTION

This research seeks to explore the dynamics leading to a decline in enrolment of learners in accounting in selected schools in Mthatha. The term decline enrolment refers to a reduction of officially registered learners on a course. It is worrying for teachers to observe that when enrolling grade 10 learners in the class and admission registers, only a few of them choose the Accounting subject. According to the South African education system after 1994, all learners should be enrolled in the Economics and Management

Sciences (EMS) subject from grade 7 to grade 9. The EMS subject in grades 7-9 is composed of relevant and basic topics for Accounting, Business Studies and Economics. It seems that such an arrangement for doing EMS in the grades mentioned could positively influence and enhance the choice, interest and academic performance of learners in the accounting subject. Williamson, et al. assert that the decline in enrolment in Accounting is endemic around the world in secondary schools and becoming an issue of concern to teachers of the subject in question.¹ Accounting is one of the critical subjects required to be taken by learners for their future careers, especially in South Africa and to fill or close the gap of a few Chartered Accountants. Accounting as a subject plays an important role in the education of children, especially at this time when they should be impactful to their communities especially in their schools to offer guidance in governance for enhanced financial management as Learner Representative Council (LRC) members.

The phenomenon of premature school leaving occurs in all countries that have a formal system of education, even where school attendance is compulsory.² In some countries like the United States of America and India, the dropout problem has become a serious concern because only a few learners complete their education.³ The dropping-out of learners before they complete their course of studies has some negative financial implications for the South African Department of Education's finances. The government uses its citizen's taxes to pay for every learner to become a useful and successful employee or employer in the future which in turn enhances the economy of the country.⁴ In Australia, Wells and Fieger argue that the decline in enrolment of learners in certain instances is a result of subject grouping in secondary schools which has the potential to compel them not to select the accounting subject.⁵ It appears that the decline in enrolment in Accounting is not limited only to secondary school learners. Jackling et al. in their research posit that there is also a glaring picture of a decline in enrolment of University students in the Accounting discipline.⁶ The researchers observed that during the practice teaching when the time came to visit students and teachers in various schools, only a few students were offering the Accounting course as compared to other school subjects such as Agricultural Sciences, Geography, History, and Tourism among others. This observation triggered the researchers to explore why few learners choose to enrol in the Accounting course as compared to other subjects.

A study by Araujo et al., revealed that in Brazil, the lack of student motivation, heterogeneous classes, the load of administrative work, large class size and insufficient time had affected the syllabus coverage by teachers.⁷ This assertion seems to suggest that at times when learners have a subject content gap, it could influence them not to enrol in such a subject due to a lack of sufficient information and benefits of doing such a course. It has become evident that for learners to be confident enough to wish to enrol on a particular subject, sufficient and basic relevant information on the subject is the key and motivation to influence them to do it even at higher levels of education.

Studying Accounting in countries such as Canada, the United Kingdom and New Zealand is perceived as challenging and requires appropriate teaching modalities that could easily foster effective learning for learners.⁸ This statement seems to suggest that the perseverance of accounting teachers together with their flexible and user-friendly teaching instruction methods are crucial for strengthening and enhancing the quality of education for learners.⁹ This might be a result that the learners in grade 10 are in a transition period unlike when they were doing EMS subjects which had a limited background of Accounting content to sufficiently prepare them for pure secondary Accounting topics.

¹ Marc Williamson et al., "SN 2019ewu: A Peculiar Supernova with Early Strong Carbon and Weak Oxygen Features from a New Sample of Young SN Ic Spectra," *The Astrophysical Journal Letters* 944, no. 2 (2023): L49.

² Republic of South Africa (RSA), *The Constitution of South Africa (Act 108 of 1996)* (Pretoria: Government Printers, 1996), <https://www.gov.za/sites/default/files/images/a108-96.pdf>.

³ Andreas Behr et al., "Dropping out of University: A Literature Review," *Review of Education* 8, no. 2 (2020): 614–52.

⁴ K. Juta, *Education Law and Policy Handbook* (Pretoria: Juta and Co. Publishers, 1999).

⁵ P. W. Wells and P. Fieger, "High School Teachers' Perceptions of Accounting: An International Study," *Australian Journal of Accounting Education* 2(1): 1-23, 2, no. 1 (2006): 1–23.

⁶ Beverley Jackling et al., "Attitudes towards Accounting: Differences between Australian and International Students," *Accounting Research Journal* 25, no. 2 (2012): 113–30.

⁷ Tamires Sousa Araújo et al., "Perceived Problems of Being an Accounting Teacher," *Revista Contabilidade & Finanças* 26, no. 67 (April 2015): 93–105, <https://doi.org/10.1590/1808-057x201512230>.

⁸ Jackling et al., "Attitudes towards Accounting: Differences between Australian and International Students."

⁹ I El-Shara and A Al-Abed, "Errors Analysis of Solving Inequalities among Mathematics Majors at the University of Jordan," *Jordan Journal of Educational Science* 6, no. 2 (2010): 93–108.

One of the findings in a study conducted on the enrolment status of learners or students conducted in an English university, showed that rationalization contributed to the decline in the enrolment of students.¹⁰ The change in learning institutions has an impact on the choice of learners and parents to register in such schools. The change should be seen practically as a means and process to bring development and satisfaction to all the parties of education such as parents, learners, teachers, communities, principals, council members, and government as well as businesses or sponsors.

Certain researchers in Spain have declared that using more than one language in teaching is more effective and yields better academic performance of learners.¹¹ They highlighted that it is more possible especially when one of the teaching languages is their mother tongue.¹² This suggests that schools should use more than one language in teaching the subjects and assessing the content. It can be learned that the learners in such a situation of having more than one language of teaching could improve their understanding of the lessons covered and be better placed to respond to questions asked in their assessment tasks. Such efforts could help to prevent the school from having learners who under-performed meaning that they will not score less than 55 to 60 percent. Learners achieving more than 55 percent will protect the names of schools from being criticized. Once the schools are known for having good teaching, discipline, management, and academic results, parents, learners and businesses or sponsors like to associate themselves with such functional schools due to their massive and commendable contribution to the pursuit of excellence.

It should be noted that the classroom environment is critical in influencing the comfort of learners to either continue or discontinue studying a subject. In simpler terms, this assertion seems to suggest that the manner in which teachers handle and manage their classrooms has an impact either negative or positive on conducive learning to take place. On that note, Fuente affirms that the state of teaching and learning created by Tanzanian teachers is linked to the drawing and promotion of the interest of learners in a particular subject.¹³ This means that when Accounting teachers do not make their lessons interesting to the learners by making clear and understandable examples, directly or indirectly, a decline in enrolment in the subject is likely to occur and could lead to low or no interest in proceeding with the subject.

Even in the African context, the completion of syllabus coverage by teachers and learners is seen as a critical element in enhancing the academic progress of the receiver of education. As an experienced teacher, once learners tend to fail the assessment tasks as a result of incompleteness of the syllabus, learners' attitudes towards loving that subject are affected. For example, in Libya, one of the obstacles in boosting the positive of students' attitudes towards Accounting was the gap between theory and applications as well as irrelevant examinations coupled with complex textbooks.¹⁴ It means that the accounting lessons delivered by teachers to learners should be made realistic, simpler, and practical to make them engage and grasp satisfactorily. The standard of assessment tasks administered and textbooks used should be of the learners' understanding to provoke and engage their thinking or mentality meaningfully.

In other African countries such as Ghana, it was confirmed in research conducted by Taylor et al. that learners' or students' academic performance is negatively affected by the incompleteness of syllabus in subjects by teachers and learners.¹⁵ It appears that the completion of the syllabus and the academic performance of learners are related. This means that teachers, heads of departments, principals, and subject advisors as well as parents should work hard for the completion of the syllabus to enable the learners to pass the subjects they have enrolled in. If the schools are found to have poor results, responsible parents and learners tend to avoid enrolling their children in such schools. The incompleteness of the syllabus could be because the learners do not come to school regularly or teachers do not come daily to school. The

¹⁰ Paul Bennell, "Transnational Higher Education in the United Kingdom: An up-Date," *International Journal of Educational Development* 67 (2019): 29–40.

¹¹ Wayne Thomas and Virginia Collier, "A National Study of School Effectiveness for Language Minority Students' Long-Term Academic Achievement," 2002.

¹² Thomas and Collier, "A National Study of School Effectiveness for Language Minority Students' Long-Term Academic Achievement."

¹³ Jayson A Dela Fuente, "Driving Forces of Students' Choice in Specializing Science: A Science Education Context in the Philippines Perspective," *The Normal Lights* 13, no. 2 (2019).

¹⁴ J. Tailab, *The Moral Economy of the Madrasa: Islam and Education* (New York : Routledge, 2013).

¹⁵ Isaac Taylor et al., "Teachers and Students Perception of the Low Academic Performance of Senior High School Students in Integrated Science in Ghana," n.d.

monitoring of attendance becomes a very important strategy to ensure that enough tuition time is not wasted.

Hendriks and Dunn assert that Accounting in South Africa has become one of the ‘killer’ subjects in grade 12 and that has led to a decrease in learners who enrol in it.¹⁶ In research conducted in South African secondary schools by Masitsa, it was recommended that early identification of ill-mental health of learners is the key to early intervention programmes and redirection for a reasonable future career of the affected one.¹⁷ In simpler terms, it should be noted that not all learners have equal educational potential or abilities in all subjects. This means that a learner could struggle to master a certain subject as compared to his or her classmates. It is for that reason that early identification of the educational weakness of the learner in certain subjects becomes important to not waste his or her time in that particular subject. The teachers’ skills to perform early identification become important for the redirection of the learner to where she or he seems excellent in terms of subject selection.

Table 1.1 below, gives evidence that the number of Accounting learners is declining year after year. This has become an issue of concern to the researcher because the decline is taking place in a country that still has a smaller number of Black Chartered Accountants. Three secondary schools were therefore, randomly and accessibly selected by the researchers to ascertain the truth in this claim which will serve as evidence to show that there is indeed a phenomenal decline in enrolment in grade 10 learners’ Accounting from 2019 to 2022.

Table 1.1: Provincial statistics indicated a decline in enrolment of learners in selected schools in the Mthatha Education District from 2019 up to 2022. Source: DoE (2021).

Emis no	School Name	District	Date Year	Total Number of Learners
200400XXX	School A	Mthatha	2019	130
			2020	100
			2021	82
			2022	71
200400YYY	School B	Mthatha	2019	190
			2020	183
			2021	189
			2022	175
200400ZZZ	School C	Mthatha	2020	230
			2021	185
			2021	146
			2022	119

The question that underlies this study is; What are the dynamics leading to a decline in enrolment of grade 10 Accounting learners in selected secondary schools in Mthatha district? The researchers pursued this research because of the trend indicating the continued declining enrolment of grade 10 Accounting learners in secondary schools.

LITERATURE REVIEW

The Causes of the Decline in Enrolment of Learners in Subjects – A Global Perspective

According to Fuente, the school learning environment is one of the factors that influence the decline of learners’ enrolment in science subjects.¹⁸ This implies that a conducive learning environment in schools is needed for quality education. It seems that teachers have a full responsibility to create a positive learning environment for their learners in the delivery of lessons. In another research conducted in Tanzania by

¹⁶ Chris Hendriks and Grace F Dunn, “Factors That Influence Learners’ Performance in Grade 12 Accounting: A Case Study in the Northern Cape,” *Koers* 86, no. 1 (2021): 1–14.

¹⁷ M G Masitsa, “Drop-out in Township Secondary Schools: Educators’ Perspectives,” *Acta Academica* 38, no. 3 (2006): 165–91.

¹⁸ Fuente, “Driving Forces of Students’ Choice in Specializing Science: A Science Education Context in the Philippines Perspective.”

Malla, it was found that teaching and learning in classrooms have the potential to influence the decline in enrolment of learners in science subjects.¹⁹

In New Zealand, Al-Nimer and Mustafa revealed that the content gap in Accounting contributed to the competencies of the graduates.²⁰ This means that when learners are not taught all that they should know in the subjects, they could have a content gap in those subjects. This implies that teachers in schools and principals must make sure that learners are taught the whole syllabus as per the subjects and grades they are doing to avoid content gaps. Once the parents, communities, learners, and other interested parties in education notice that in a certain school, learners fail, they will not send their children to such schools. Consequently, when those schools do not receive learners to enrol, their enrolment will be negatively affected. The failure of learners might be because of being less prepared in terms of knowledge which they should know to respond to the assessment tasks such as examinations or assignments. It should be noted that when teachers have completed the syllabus with their learners, the latter party is in a better position to respond to questions set in the assessment tasks than a learner who has not been taught the whole content of the syllabus of the subjects.

Crawford and Wang revealed that the language of teaching played a vital role in the academic performance of learners in China.²¹ This assertion suggests that when learners are taught in a language that they are not used to, they could underperform in such subjects. It should be noted that once there is an observation or a trend that a certain subject is failed by learners or students, some learners would choose not to take such a subject. It becomes clear that once such subjects are not chosen by a majority of learners, the enrolment in those subjects drastically declines. This means that the language is very important in determining the enrolment of learners. Schools should balance their language of teaching by allowing many languages of teaching to be used in teaching the subjects to benefit every learner in the classroom.

According to Costantino's study, Egyptian teachers remain a dominant element in learning in the classroom and play the mediator role in the verdicts that learners and guardians make.²² In support of this perspective, teachers play an important role in subject choices learners make. Colley, states that learning is a state of becoming, this means learners necessitate the contribution of teachers to learn; hence, the relationship with and perceptions of the teacher is vital.²³ Teachers become accustomed to their pedagogy to the habitus of their learners. Learners' habitus is cognisant through occupational ideas that similarly impact teachers' discourse. Based on these factors, it becomes clear that the effect teachers have on learners is significant, either positively or negatively.²⁴

Suryani believes that in America, the reasons for the decline are due to the nature of accounting subjects, the unpredictable future of the profession, corporate scandals involving accountants and the accounting profession as well as learners' misperceptions of accounting, which might be caused by accounting education.²⁵ Accounting teachers and researchers around the world have been concerned with the decline in accounting enrolments at high schools.²⁶

Movahedzadeh stated that in Nigeria the way a subject is represented plays a significant role in emerging learners' interest in the subjects.²⁷ Speering and Rennie found that the usage of different teaching methods has an impact on learning which results in increased enrolments and the lack of

¹⁹ Praveen Malla, "Uzbek Students' Perception of Classroom Experience in EMI Courses," *Essays in Education* 29, no. 1 (2023): 7.

²⁰ Munther Al-Nimer and Fairouz M Mustafa, "Accounting Students' Demographics and Competencies: The Mediating Role of Student Engagement," *Accounting Education* 31, no. 2 (2022): 213–41.

²¹ Ian Crawford and Zhiqi Wang, "The Effect of Work Placements on the Academic Performance of Chinese Students in UK Higher Education," *Teaching in Higher Education* 20, no. 6 (2015): 569–86.

²² Tracie E Costantino, "Teacher as Mediator: A Teacher's Influence on Students' Experiences Visiting an Art Museum," *Journal of Aesthetic Education* 42, no. 4 (2008): 45–61.

²³ H. Colley, *Mentoring for Social Inclusion: A Critical Approach to Nurturing Mentor Relationships* (London: Routledge Falmer, 2013).

²⁴ Clas-Uno Frykholm and Ragnhild Nitzler, "Working Life as Pedagogical Discourse: Empirical Studies of Vocational and Career Education Based on Theories of Bourdieu and Bernstein," *Journal of Curriculum Studies* 25, no. 5 (1993): 433–44.

²⁵ Ani Wilujeng Suryani, "The Supply Shortage of Accounting Graduates in Indonesia: The Public Accounting Firms Perspective," *KnE Social Sciences*, 2018, 374.

²⁶ Satoshi Sugahara, Kazuo Hiramatsu, and Greg Boland, "The Factors Influencing Accounting School Students' Career Intention to Become a Certified Public Accountant in Japan," *Asian Review of Accounting* 17, no. 1 (2009): 5–22.

²⁷ Farahnaz Movahedzadeh, "Improving Students' Attitude toward Science through Blended Learning," *Science Education and Civic Engagement* 3, no. 2 (2011): 13–19.

application of appropriate techniques will lead to learners being bored and enrolment decreasing.²⁸ Similarly, Akintade has also noted that teachers' poor adoption of relevant teaching methods influenced the decrease in learner enrolment in Geography.²⁹ This implies that the delivery modes of teaching by teachers to learners are critical to either enhance or negatively impact the attendance of learners in their classrooms. Akerman has observed that some teaching approaches adopted by teachers are not based on the learners' ability level or the specific content to be taught.³⁰ The adoption of teaching methods has been habitual. Ndalichako further asserts that the subject-learning experience gained in the previous classes forms the foundation for learners deciding not to take the subject in the next class.³¹

A professional person refers to an individual who possesses knowledge of something and has a commitment to a particular set of values, both of which are generally accepted characteristics of professions.³² Professional development also has an impact on academic subjects and how learners learn. Taylor stated that in England teachers should enhance their knowledge through exploration of new methods of teaching and learning and new assessment strategies.³³ Teachers could improve their subject knowledge through adequate training and adapting their teaching to real-life rural situations. Unfortunately, professionalism is hampered by teachers themselves through absenteeism, which influences learners to drop out of school. If teachers do not act professionally, learners copy bad values and morals. Attendance of both learners and teachers should be tightened.³⁴ The consequence management practices should be in place to counteract the absenteeism of learners and teachers.

It has also been found that female and male learners could easily have different views on their personal capability and competency to achieve in certain subjects, which could influence their enrolment choices as they would go to those where they believe they would perform well.³⁵ This assertion seems to suggest that some researchers have the view that gender affects the attitudes or interests of learners to enrol or not enrol in a certain subject. It means that there should be some ways to deal with such negative attitudes. The teachers or lecturers should try to make their subjects interesting to the learners.

Omondi asserted that learners' gender has been found to have an impact on learners' subject choice, and the values they attach to different types of subjects.³⁶ Omondi further demonstrated that the gender differences that are observed in universities and colleges are also observable in subjects involving high school learners.³⁷ Gender, therefore, has an influence on a learner's choice as well as the gender of those who provide them with advice. Kori et al. stated that in South Africa self-realisation is one of the factors that influence a learner's subject choice.³⁸ In his research, he established that despite some researchers' findings about how learners choose easier subjects, there are still those who would opt for subjects that are believed to be difficult to prove the point that they are proficient. It is further noted that other factors such as role models, school reputation, curriculum as well as prospects have been noted to impact a learner's choice of subjects.

²⁸ Wendy Speering and Léonie Rennie, "Students' Perceptions about Science: The Impact of Transition from Primary to Secondary School," *Research in Science Education* 26 (1996): 283–98.

²⁹ B O Akintade, "Considering the Determinants of Selecting Geography as a Discipline: The Case of Senior Secondary School Students in Ilorin, Nigeria," *Ozean Journal of Social Sciences* 5, no. 1 (2012): 1–8.

³⁰ L. Akerman, "Factors Affecting the Choice of Business Subjects in the FET Phase In Three Co-Educational Independent Schools in Kwazulu-Natal" (University of South Africa, 2012).

³¹ Joyce Lazaro Ndalichako, "Students' Subject Choice in Secondary Schools in Tanzania: A Matter of Students' Ability and Interests or Forced Circumstances?," *Open Journal of Social Sciences* 2, no. 08 (2014): 49.

³² J D Balls, A D Eury, and J King, "2009–2015. Teaching as a Profession," *K-12 News, Lessons & Shared Resources by Teachers, for Teachers by K-12 Teachers Alliance.(1). Berger, M. & Calabre, M, 2013.*

³³ Nick Taylor, "What's Wrong with South African Schools," in *What's Working in School Development Conference, JET Education Services, Cape Town, 2008.*

³⁴ Ravinder Rena, "Challenges for Quality Primary Education in Papua New Guinea—A Case Study," *Education Research International* 2011 (2015).

³⁵ O. J. Omondi, "Factors Influencing the Choice of Science Subjects in Kenya's Secondary Schools: A Case Research of Langata High School in Nairobi County," (University of Nairobi, 2013).

³⁶ Omondi, "Factors Influencing the Choice of Science Subjects in Kenya's Secondary Schools: A Case Research of Langata High School in Nairobi County ."

³⁷ Omondi, "Factors Influencing the Choice of Science Subjects in Kenya's Secondary Schools: A Case Research of Langata High School in Nairobi County ."

³⁸ Külli Kori et al., "Why Do Students Choose to Study Information and Communications Technology?," *Procedia-Social and Behavioral Sciences* 191 (2015): 2867–72.

It should also be noted that incomplete class work by both teachers and learners has an impact on the understanding of content knowledge to capacitate the latter to excel in subjects taught in schools. Such observation becomes clear in the findings of a research conducted in Tanzania by Abdalah which confirms that incompleteness of class work has a negative impact on learners' academic performance.³⁹ It is evident that learners who have completed their class work or syllabus are better placed than those who have not completed their syllabus.

A research conducted to examine the cause of the incompetence of first-year Financial Accounting students at a South African university found that the background content knowledge of the subject and the way it is taught influence the academic performance of students.⁴⁰ It becomes evident that prior learning of and modalities of delivering the subject content affect the competence of learners.

From the researchers' point of view, the completion of the syllabus is paramount to empower the learners with the content knowledge that they should comprehend for their benefit in assessment tasks and personal understanding. The teachers should work hard to ensure that they cover all topics in their annual teaching plans. It is critical to note that learners' academic performance is directly related to the syllabus covered in their grades.

The Impact of Subject Grouping

Jin, Muriel, and Sibieta have stated that subject choice for learners can be influenced by the perceived different gender stereotypes.⁴¹ It is important to note that in some schools, subject grouping makes it difficult for other learners to choose their subject of choice and capabilities. This assertion seems to suggest that the curriculum offered in schools should be flexible enough to cater the subject choice and learners' academic performances. The grouping of subjects plays a critical role in determining or influencing a learner's academic performance. Gaigher, Rogan and Braun have argued that understanding the basic related content of the subject has a positive influence on the learner's academic performance in another related subject.⁴² In other words, it should be learned that sometimes the academic performance of learners may be influenced by the knowledge or content of related subjects learned by learners. It may be because of academic, tutorial, social and financial support provided to the learners by their facilitators and any parties interested in the education in ensuring that the learners get the understanding and good performance in the subjects.

The teachers' understanding of the subject and the means to deliver its content are critical in influencing the learners' academic performance and interest in the subject. This implies that if the teachers lack or have limited skills to impart the relevant knowledge to learners, the latter are likely to develop negative attitudes toward the subject. It is critical to note that a deep knowledge and understanding of the subject matter taught are important, but of more importance is the ability to transfer that information in a meaningful way to learners. This assertion seems to suggest that if the subject matter is carried out to learners by facilitators such as teachers and lecturers, it needs to be transferred in a user-friendly manner to the benefit of the learners.

It is evident that the structure of the curriculum or subject grouping in learning institutions has an impact on the choice of subjects by learners or parents for their children. In simpler terms, when the parents of children or learners have a certain interest in subject groupings, the enrolment is likely to be increased. In the event when the learners are subjected to irrelevant or unrelated subject groupings, their academic performance is likely to be negatively affected for example, when a history is paired with physical science.

³⁹ M. Abdalah, "The Effect of Long Commuting on Students' Academic Performance in Day Community Secondary Schools in Tanzania: A Case of Songea Municipal Council" (Tanzania: The Open University of Tanzania, 2015).

⁴⁰ Lee P Steenkamp, Roelof S Baard, and B L Frick, "Factors Influencing Success in First-Year Accounting at a South African University: A Comparison between Lecturers' Assumptions and Students' Perceptions," *South African Journal of Accounting Research* 23, no. 1 (2009): 113–40.

⁴¹ Wenchao Jin, Alastair Muriel, and Luke Sibieta, "Subject and Course Choices at Ages 14 and 16 amongst Young People in England: Insights from Behavioural Economics," *London: Department for Education*, 2011.

⁴² Estelle Gaigher, John M Rogan, and Max Willi Hermann Braun, "The Effect of a Structured Problem Solving Strategy on Performance in Physics in Disadvantaged South African Schools," *African Journal of Research in Mathematics, Science and Technology Education* 10, no. 2 (2006): 15–26.

Influence of the Medium of Instruction

The medium of instruction refers to the language of teaching and learning used by both facilitators such as teachers and lecturers to deliver the lessons to learners. The medium of instruction is not limited only to teaching and learning activities but also to assessment-related activities. In Turkey, it was found that academic performance is directly related to the medium of instruction. The findings of their research showed that the first additional language used for teaching and learning the two different races of students in Turkish Universities favoured those in which the medium of instruction was their mother tongue.⁴³ It appears that if the learning institutions can use the mother tongue, the competence of learners or students in their academic performance can be immensely improved.

South Africa is not in isolation with respect to the effects of the usage of the first additional language as a medium of instruction on the academic performance of students. This claim is confirmed by the findings of the research conducted in Limpopo Province of South Africa which involved first-year students. The findings showed that the first-year students under-performed in modules taught in English than in their native language.⁴⁴ It can be concluded that if the mother tongue is used to teach Accounting in schools, learners could enjoy and prosper well in it. The decline in enrolment of grade 10 learners in Accounting might be because of the non-usage of the mother tongue in its teaching, learning and assessment-related activities.

THEORETICAL FRAMEWORK

The Constructivism Theoretical Framework was chosen to guide this research. Merriam and Caffarella posit that the Constructivism Theoretical Framework entails both behaviorist and cognitive ideals.⁴⁵ The constructivist stance maintains that learning is a process of constructing meaning and helps to facilitate how people make sense of their experiences.⁴⁶ As per Mvududu and Thiel-Burgess's (2012) utterance, constructivism is widely publicised as an approach to probe for children's level of understanding and to show that that understanding can increase and change to higher level thinking. The constructivism theoretical framework is relevant for this research because it considers that the background of learners is essential to help them progress academically in their higher grades. By extension, in considering the theory chosen, it means that if the teachers are able to make the subject interesting and inculcate positive attitudes in their learners, improved learning is likely to occur in the learners. It should be noted by learning institutions such as schools, universities and technical and vocational education and training (TVET) colleges that the relevant background content is critical for the academic progress of learners.

METHODOLOGY

The researchers adopted a case study research design by focusing on and collecting data from only learners who did and did not enrol in Accounting as one of the subjects in their grade 10 schools in the Mthatha district. A case study research design was chosen for this research on the basis that it helps the researchers gain a better understanding of the situation and meaning of those involved.⁴⁷ The qualitative approach to collect and analyse the data was adopted in this research. Qualitative research involves the use and collection of a range of empirical material. The target population of this research was the grade 10 Accounting learners to solicit their views regarding the phenomenon under research. They were chosen on the basis that the researchers trusted that the chosen learners would be honest enough in divulging the required information relevant to the phenomenon being investigated than it could be the case for teachers in responding to certification questions. Six secondary schools were purposively selected, each of them was represented by one grade 10 learner. Out of the six purposively selected secondary schools, three of the grade 10 learners were studying Accounting and the other three had not enrolled in Accounting. The

⁴³ Abdulkadir Civan and Ali Coskun, "The Effect of the Medium of Instruction Language on the Academic Success of University Students.," *Educational Sciences: Theory and Practice* 16, no. 6 (2016): 1981–2004.

⁴⁴ Lekau Eleazar Mphasha, Khulisile Judith Nkuna, and Masoga Billy Sebata, "The Impact of English Language as Medium of Instruction versus South African Indigenous Languages Offered as Modules on Academic Progress of First Year Higher Education Students: A Case Study of the University of Venda, Limpopo Province, South Africa," *Gender and Behaviour* 20, no. 1 (2022): 19251–65.

⁴⁵ Rosemary Caffarella and Sharan B Merriam, "Linking the Individual Learner to the Context of Adult Learning.," *Handbook of Adult and Continuing Education*, 2000, 55–70.

⁴⁶ Caffarella and Merriam, "Linking the Individual Learner to the Context of Adult Learning."

⁴⁷ R.K. Yin, *Case Study Research Design and Methods*, 5th ed. (Thousand Oaks : SAGE, 2014).

intention to include the grade 10 learners who proceeded and did not proceed with Accounting was intended to solicit their responses as to what informed their decisions.

The sampled learners were approached by the researchers through their school management team (SMTs), grade 10 Accounting teachers and their parents or guardians as means to adhere to ethical measures. After the receipt of permission, the researchers offered a briefing session with the respondents to iron out areas that could be not clear to them in the process of academic research.

A thematic approach was adopted to analyse the collected data through semi-structured interviews conducted face-to-face lasting 20 minutes for each participant when they were free from their tuition time at schools. In the interview schedule guide, questions were designed and simplified to access genuine responses from the participants. The researchers created an environment to facilitate an open conversation between participants and researchers. As a means to adhere to ethical measures, labelling them in alphabetical order was done, for example, learner 1 as Learner A, the second learner as Learner B, to the sixth one as Learner F.

PRESENTATION OF FINDINGS

The researchers focused on the effects of incompleteness of syllabus, the influence of medium of instruction, and the impact of subject grouping on the decline in enrolment of grade 10 Accounting in secondary schools. In presenting the results of this research, the following research question was used to guide the researchers.

1. What are the dynamics leading to a decline in enrolment of grade 10 Accounting learners in your school?

This question was asked by researchers to find out the reasons for the decline in enrolment of grade 10 Accounting learners. Of the six grade 10 Accounting learners, five of them divulged that where they did their grade 7 to 9, the Economics and Management Science (EMS) teachers failed to complete the syllabus and also make the subject interesting. The following excerpts were captured for the purposes of data analysis.

Learner A; *I do not like EMS because my teacher was physically beating us on our hands for wrong calculations.*

Learner C; *We were given more homework by our EMS teacher.*

Learner E; *My EMS teacher liked to shout at us for our misunderstanding of his method of teaching the subject. The feedback was not encouraging at all.*

Learner F; *I am not doing Accounting because my siblings told me that it is difficult especially if you are not fast in writing and not good in Mathematics.*

The above responses seem to suggest that the EMS teachers were inconsiderate and impatient for their learners. This claim is clearly demonstrated by the responses furnished by Learner A, Learner C, Learner E, and Learner F. The comment made by Learner C seems to suggest that the teacher did not care about the quality of teaching and learning. The fact that the teacher failed to provide constructive feedback for the assessment tasks issued to learners could influence the learners to develop a negative attitude toward the subject and further pursue it in higher grades.

The learners' responses also indicate that the methodologies of teaching are critical in impacting either positively or negatively on the academic performance of learners and their passion for the subject. It should be noted that for the learners to develop an interest in the subject, responsive and suitable teachers' instructional methods are crucial to afford their learners sufficient content knowledge to cope with their learning.

The learners were further asked to divulge reasons why they did not enrol for Accounting in their grade 10. It was revealed that is in grade 10 when the learners are at liberty to choose the subjects that could connect them to the career they want to pursue. They mentioned that the concepts related to Accounting were not clearly presented in the EMS subject outline. The following responses were provided by the participants.

Learner D; *"I did not like the subject because it was not clear to me."*

Learner B; *“My EMS teacher never taught us in our grade 7 to 9 the Accounting lessons.”* Learner B; *“The EMS teacher often mentions that you cannot do Accounting in grade 10 because it is difficult.”*
Learner A; *I told myself that I would not do subjects related to Accounting at secondary school.”*

In this probing secondary question, it appeared that based on the lack of motivation by teachers, learners found themselves ill-prepared to enrol in Accounting in their higher grades. The responses further revealed that the EMS teachers did not make concerted efforts to bridge the content gap in EMS to benefit their learners. It must be noted that teachers who lack the necessary motivational skills could hamper the interest of learners in doing certain subjects. It can be seen from the responses of participants that incompleteness of the syllabus was a challenge to some of the learners. The incompleteness of the syllabus by teachers and learners could cripple their academic performance in the subject and may result in fearing it to do in higher grades.

Learner B stated:

I was informed that an Accounting teacher does not care about completing his syllabus due to his regular absenteeism in the school. Our parents are aware that the Accounting teacher does not come to school for all the specific and scheduled school days according to the school calendar.”

The assertion implies that the school management and school governing bodies do not apply the necessary sanctions for misconduct. It appears that the principle of consequence management is not executed in some sectors such as learning institutions for unprofessionalism and incompetencies.

Learner D responded, *“From some of the learners I socialise with, they complain about the lack of digital teaching methodologies in rural schools than urban ones.”*

This assertion also implies that the integration of digital technologies in teaching and learning is limited in some schools in a period where there is an emphasis on embracing artificial intelligence due to the fourth industrial revolution.

DISCUSSION

The following key findings that emerged from data analysis are discussed in this section: the lack thereof infusing technology in teaching and learning, absent or limited execution of consequence management, reduced motivation and support by teachers, incompleteness of syllabus by teachers and learners and destructive feedback from teachers to learners.

- **Lack of infusing technology in teaching and learning**

The world is preaching on the need to embrace AI, especially in learning institutions. It is disappointing to learn that some learning institutions still ignore the call to integrate digital technologies in teaching and learning as stated by some of the respondents. This finding confirms the views of Munje and Jita who posit that some teachers in schools fail to integrate digital technologies in their teaching and learning.⁴⁸ This implies that the learners' technological skills are not sharpened if their teachers deprive them of an opportunity to engage in online instruction-related activities such as teaching, learning and assessment. Despite the position of Burgess that the use of technology improves the learners' attitudes toward learning, it is worrying to learn from the learners that some teachers do not offer online teaching and learning.⁴⁹ The affected teachers need to be encouraged by their institutions to integrate digital technologies in their teaching and learning spaces. On the issue of integration of technologies in teaching and learning, Jacobs and Sewry posited that from a local perspective, the Eastern Cape has the highest number of schools, but the lowest percentage of those who have access to computers, when compared to Gauteng and the Western Cape which could impact on learner decline in schools without such

⁴⁸ Paul Nwati Munje and Thuthukile Jita, “The Impact of the Lack of ICT Resources on Teaching and Learning in Selected South African Primary Schools,” *International Journal of Learning, Teaching and Educational Research* 19, no. 7 (2020): 263–79.

⁴⁹ S Burgess, “How Should We Help the Covid19 Cohorts Make up the Learning Loss from Lockdown,” *Retrieved from VoxEU. Org: Htps://Voxeu. Org/Article/How-Weshoulddeal-Lockdown-Learning-Loss-England-s-Schools*, 2020.

technologies.⁵⁰ Even though the South Africa Department of Basic Education has played a vital role in supporting the teachers in schools with laptops, it is distressing to note that teachers are not using those laptops for their learners' educational gains irrespective that learners of today are very much fit and ready for utilisation of information and computer technology (ICT). It means that government is already cognizant of the importance of AI. The consequence of this shortfall is that learners and parents would refuse to take their children to schools that do not embrace the use of ICT in teaching and learning. By so doing, the enrolment of learners in such schools is likely to be impacted negatively.

- **The Lack of or Limited execution of Consequence Management**

It is paramount for professionals to adhere to the code of conduct in their various professions for the welfare of their clients. In research conducted in South Africa by Mpungose and Ngwenya on the issue of accountability of leadership for educational gains, it emerged that some principals do not execute consequence management in cases of unprofessionalism and incompetencies of teachers.⁵¹ It appears that the performance agreement principle in officials of the Department of Basic Education is not applied. The continuous incidence of absenteeism of and incompleteness of syllabus by teachers reported by participated learners is evidence of the fact that principals and school governing bodies (SGBs) fail to execute their mandated roles and responsibilities to advocate for quality education in schools. This is likely to result in learners' educational opportunities being compromised. A thorough workshop or training of principals and SGBs on the administration of principles of performance agreement and consequence management is critical to promoting the culture of quality, developing competencies, and commitment and being impactful to deliver optimally, efficiently and effectively for the benefit of learners. It should be noted that good-performing schools tend to attract more learners than under-performing schools which have less than sixty percent pass rate according to South Africa's education rules, regulations and Acts. Learners generally refuse to be associated in terms of registration for admission to such schools.

- **Reduced motivation and support by teachers**

The participants stated that teachers sometimes do not provide feedback on their performance and also assault them when they fail to do well in class. This hinders their ability to imbibe the necessary knowledge on the course. This finding confirms the assertion by Mashaba, that learners who are not supported by their teachers tend to score lower pass marks.⁵² Feedback given by teachers has the potential to either affect or enhance the academic performance of learners. Constructive feedback coupled with professionally behaved teachers who encourage learners can assist the learners to push for attaining desirable marks and higher laurels.⁵³ The teachers who were reported to shout at learners seem to portray their unprofessionalism and non-compliance with the code of conduct in their schools. The result of this negative trend is that certain parents would be reluctant to allow their children to register to be enrolled in certain courses. By so doing, the learner enrolment for affected subjects is negatively impacted.

- **Incompletion of Syllabus by Teachers and Learners**

Participating learners stated that their teachers struggle to complete the syllabus which impact negatively on the required content knowledge they should acquire to meet a minimum of fifty percent pass rate in the subject. Even that fifty percent pass is insufficient to empower such learners with adequate content knowledge to compete with challenging topics. If the learner passes a subject by fifty percent, it clearly shows that s/he does not know the other fifty percent and is at risk of failing the subject if there is no relevant and responsive support and interventions. This finding in this research also supports the findings of a study conducted by Letshwene that grade 8 learners are not academically prepared to cope with secondary education.⁵⁴

⁵⁰ C Jacobs and David A Sewry, "Learner Inclinations to Study Computer Science or Information Systems at Tertiary Level," *South African Computer Journal* 2010, no. 45 (2010): 3–10.

⁵¹ Jabulani E Mpungose and Thengani H Ngwenya, "School Leadership and Accountability in Managerialist Times: Implications for South African Public Schools," *Education as Change* 21, no. 3 (2017): 1–16.

⁵² M.J. Mashaba, "The Effect of Educators' Professional Conduct on Learners' Academic Performance in Vuwani Cluster of Vhembe District" (University of South Africa, 2015).

⁵³ Mashaba, "The Effect of Educators' Professional Conduct on Learners' Academic Performance in Vuwani Cluster of Vhembe District."

⁵⁴ M.J. Letshwene, "Key Generic Curriculum Factors Affecting Grade 12 Learners' Performance. A Multiple Case Study of South African Secondary Schools" (University of Johannesburg, 2019).

- **Destructive feedback from teachers to learners**

The participants also mentioned that they do not receive constructive feedback from their teachers. They are therefore not motivated to study Accounting at higher levels. This view further confirms the findings of the research conducted by Fwu, Yang, Chen and Chen, who asserted that destructive feedback from teachers to learners for their academic performance in learning and assessment-related activities tends to demotivate them to the point of deregistration of the subject.⁵⁵ It implies that constructive feedback is the key to motivating the learners to continue even if they struggle to cope with the subject. They further confirmed that students who were furnished with the destructive feedback chose to deregister from the module and that resulted in a decline in enrolment of students in the programme. Teachers and other stakeholders should be mindful of the feedback they provide to their students.

RECOMMENDATIONS

Based on the presentation of findings and discussion, it is recommended that EMS teachers should complete the syllabus and add some Accounting concepts in their annual teaching plans (ATPs) to familiarise themselves with and enhance the learners' desire to enrol on it in their higher classes. It is further recommended that Accounting teachers adopt user-friendly teaching pedagogics as well as professionalism that could inspire and empower learners to master the subject content. Roadshows in addition to training or workshops should be conducted by all the parties interested in quality education to benefit learners, the market, or employers and communities to mention a few. Lastly, the curriculum planners and policymakers should re-visit the EMS syllabus to ensure that the subject in grades 7 to 9 prepares the learners for Accounting in their higher grades such as grade 10 and upwards.

CONCLUSION

The purpose of this research was to explore the dynamics leading to the decline in enrolment of grade 10 Accounting learners in selected secondary schools in the Mthatha district. The key findings that emerged from data analysis are: the lack thereof infusing technology in teaching and learning, lack of or limited execution of consequence management, reduced motivation and support by teachers, incompleteness of syllabus by teachers and learners and destructive feedback from teachers to learners. The study has recommended that teacher professionalism amongst teachers should be practised to facilitate and promote their accountability, competencies, commitment, and patience through workshops, roadshows, proper mentoring by their senior staff members, the orientation of staff members on various policies, and implementation of consequence management. Teachers should be trained and encouraged to integrate digital technologies into their teaching and learning-related activities. The training should emphasize professionalism and ways to devise constructive feedback for sound and quality teacher-learner relationships.

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