



Application of Problem-Based Learning in Accounting to Improve Learner Performance, O.R. Tambo District, Eastern Cape

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ABSTRACT

This study aims to apply problem-based learning methods and investigate the effectiveness of Problem-Based Learning (PBL) in improving learner performance in accounting education within the O.R. Tambo District. The study used a mixed-methods research design that combined quantitative and qualitative data collection techniques. To compare learners when exposed to PBL and when taught through traditional methods on academic performance, quantitative data were collected through pre- and post-assessment tests. A qualitative approach was also taken to explore the perceptions and experiences of educators and learners in relation to PBL through interviews and focus groups. The results showed that, in addition to receiving positive feedback from the class, problem-based learning outshone the traditional approach in improving students' critical thinking, problem-solving, and understanding of accounting concepts. The results of this study add to the body of information already available regarding PBL's efficacy in accounting education, especially in the setting of South Africa. Additionally, the study intends to offer useful perspectives and suggestions on how to apply PBL to improve accounting student performance for educators and policymakers in the O.R. Tambo District and elsewhere. With the help of PBL, learners can develop their critical thinking, problem-solving abilities, and understanding of accounting topics, which will equip them to succeed in the accounting industry and make valuable contributions to the economy.

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INTRODUCTION

There is a constant questioning of pedagogical methods in the education system, especially in courses such as accounting, which require learners to understand and apply difficult concepts.¹ Duff and McKinstry report that the efficiency of conventional teaching techniques has been questioned in the field of education, especially in subjects like accounting, where rote memorization and passive learning have historically predominated.² Different instructional strategies are being investigated as educators

¹ Alan Sangster, Greg Stoner, and Barbara Flood, "Insights into Accounting Education in a COVID-19 World," *Accounting Education* 29, no. 5 (2020): 431–562.

² Angus Duff and Sam McKinstry, "Students' Approaches to Learning," *Issues in Accounting Education* 22, no. 2 (May 1, 2007): 183–214, <https://doi.org/10.2308/iace.2007.22.2.183>.

work to promote critical thinking, problem-solving abilities, and a deeper comprehension of the subject matter. A method that has gained popularity recently is called PBL.³

Braßler emphasises that PBL is an educational approach focused on investigating and solving real-world issues, with a strong emphasis on student engagement.⁴ It moves away from the traditional lecture-based model by assigning learners the responsibility of actively analysing, synthesising, and applying knowledge to address real-world problems. PBL offers a practical method to foster higher-order cognitive skills necessary for success in the accounting profession, alongside technical competence within accounting education.⁵ Due to resource limitations, socioeconomic factors, and the need to adapt to evolving teaching methods to enhance student performance, the O.R. Tambo district in the Eastern Cape faces specific challenges within its educational system.

In schools within the O.R. Tambo District, located in the Eastern Cape, PBL is being implemented in accounting education to enhance learners' academic performance and enable them to solve real-world problems. Although access to education has improved in the region, challenges such as high dropout rates, limited resources, and gaps in academic achievement persist.⁶

As a result of this introduction, we will explore the applications of PBL specifically in accounting education in the O.R. Tambo district. This study explores the context, rationale, and significance of applying PBL to the classroom setting in order to contribute to the discourse on innovative teaching methods tailored to respond to the unique learning challenges of learners in this region.

The objective of this research is to examine problem-based learning as an instructional approach and to assess its suitability to improve student performance in accounting education. The purpose of this study is to investigate the nature of PBL as a teaching approach and its ability to improve student performance. Through a review of the literature, empirical research, and best practices, this study seeks to clarify PBL's theoretical foundations and applicability to accounting education. Additionally, it looks into the potential, difficulties, and practical issues related to putting PBL into practice locally.⁷ PBL will be used in the project to teach accounting to a group of grade 11 learners from the selected schools in the O.R. Tambo District of the Eastern Cape. A control group will be taught using traditional methods, and an experimental group will be taught using PBL. Learner performance will be measured after certain accounting concepts are normally taught. Afterwards, the other group will learn about the same subject. This will make it possible to compare performances according to the mode of instruction.

The potential of this research to influence curriculum creation, instructional methods, and educational policy in the Eastern Cape and beyond is significant. This research seeks to enable educators to develop a new generation of accounting professionals with the knowledge, abilities, and mindset required for success in a fast-paced global economy by supporting learner-centered approaches based on practical problem-solving.

LITERATURE REVIEW

Foundations of Problem-Based Learning (PBL)

PBL is an educational methodology that prioritizes problem-solving abilities, teamwork, and active learning. According to Ansari et al., PBL originated in medical education and has now spread to many other fields, including accounting, because of how well it fosters critical thinking and deep learning, and it entails giving learners real-world problems that are poorly organized and authentic.⁸ Students

³ Amanda Nur, "Examining the Impact of Problem-Based Learning on Critical Thinking Among Junior High School Students," *International Journal of Curriculum Development, Teaching and Learning Innovation* 2, no. 2 (2024): 45–52.

⁴ Mirjam Braßler, "Interdisciplinary Problem-Based Learning—A Student-Centered Pedagogy to Teach Social Sustainable Development in Higher Education," in *Teaching Education for Sustainable Development at University Level* (Springer, 2016), 245–57.

⁵ Mahmoud M Kh Hawamdeh and Idris Adamu, "Problem-Based Learning (PBL): A Deep Approach to Learning in the 21st Century," in *Improving Scientific Communication for Lifelong Learners* (IGI Global Scientific Publishing, 2021), 38–56.

⁶ Emnet Tadesse Woldegiorgis and Otilia Chiramba, "Access and Success in Higher Education: Fostering Resilience in Historically Disadvantaged Students in South Africa," *Journal of Applied Research in Higher Education* 17, no. 2 (2025): 759–71.

⁷ Kathy Smith et al., "Principles of Problem-Based Learning (PBL) in STEM Education: Using Expert Wisdom and Research to Frame Educational Practice," *Education Sciences* 12, no. 10 (2022): 728.

⁸ Mohammed Tahir Ansari et al., "Problem Based Learning (PBL): A Novel and Effective Tool of Teaching and Learning," *Indian Journal of Pharmaceutical Education and Research* 49, no. 4 (2015): 258–65.

work together to gather relevant information, assess facts, and develop answers during PBL, which improves their understanding and memory of the subject matter. The instructor or tutor should lead the PBL session. In a problem-based tutorial group, a tutor's job should be to help students learn, not to impart knowledge.⁹

PBL fosters the grasp of concepts and principles by using complicated real-world challenges rather than directly providing information and concepts. Along with the course content, PBL can help students in improving their communication, critical thinking, and problem-solving abilities.¹⁰ It can also provide opportunities for lifelong learning, collaborative projects, and the discovery and evaluation of research resources.

Accounting as a Subject

It is a fascinating subject that serves as the foundation for every organization and business. Accounting is not just about number crunching; it is about telling stories through financial statements that reflect the health and prospects of an entity.¹¹ According to Obi and Ticha, studying accounting will help you understand how business decisions are made, which is crucial to any successful enterprise's success.¹² Gaining expertise in analyzing, interpreting, and communicating financial data to support strategic planning and execution can be compared to becoming a financial investigator.¹³

Problem-based Learning in Accounting

Hmelo-Silver defines PBL as a method of teaching learners to solve problems through facilitated problem-solving.¹⁴ With PBL, learners learn about complex problems that do not have a single correct answer. To solve a problem, learners work together in collaborative groups to determine which skills they need to learn. The learners engage in self-directed learning (SDL), apply their new knowledge to the problem, and then reflect upon what they learned and the effectiveness of the strategies they employ. Teaching is a facilitation process rather than a knowledge transfer.¹⁵

According to Walsh, PBL is an innovative approach to accounting that replaces a more traditional, lecture-based teaching style with a more active, student-centred curriculum.¹⁶ It focuses the educational process on real-world problems and encourages students to collaborate in groups, conduct research, and apply their knowledge to solve actual accounting issues.¹⁷ Besides improving understanding and retention of accounting principles, this method also develops critical thinking, teamwork, and communication skills—all of which are essential in the accounting profession.

PBL helps learners understand the relevance of accounting in daily life by concentrating on real-world problems, which makes the learning process more interesting and inspiring.¹⁸ It motivates learners to become self-directed learners who apply their knowledge in real-world contexts and take ownership of their education. This method can significantly enhance student performance by giving learning a greater sense of purpose and by fostering the development of abilities necessary for success

⁹ Ansari et al., "Problem Based Learning (PBL): A Novel and Effective Tool of Teaching and Learning."

¹⁰ Nur, "Examining the Impact of Problem-Based Learning on Critical Thinking Among Junior High School Students."

¹¹ Daniela Majercakova and Miroslav Skoda, "Fair Value in Financial Statements after Financial Crisis," *Journal of Applied Accounting Research* 16, no. 3 (2015): 312–32.

¹² Uloma Nkpurunma Obi and Ignatius Khan Ticha, "Involvement of Teachers and Subject Advisers in the Curriculum Development Process in South Africa: Evidence from the Fort Beaufort Education District in Eastern Cape," *Gender & Behaviour* 18, no. 4 (2020): 16551–66.

¹³ Manaf Al-Okaily and Aws Al-Okaily, "Financial Data Modeling: An Analysis of Factors Influencing Big Data Analytics-Driven Financial Decision Quality," *Journal of Modelling in Management* 20, no. 2 (2024): 301–21.

¹⁴ Cindy E. Hmelo-Silver, "Problem-Based Learning: What and How Do Students Learn?," *Educational Psychology Review* 16, no. 3 (September 2004): 235–66, <https://doi.org/10.1023/B:EDPR.0000034022.16470.f3>.

¹⁵ M. A. Mulaudzi, "The Implementation of Hybrid Problem-Based Learning to Foster Senior Phase Technology Student Teachers' Self-Directed Learning Abilities" (North-West University (South Africa), 2021).

¹⁶ Patrick Edward Walsh, "Designed Intervention In Accounting Higher Education To Solve Authentic Problems" (Indiana University, 2020).

¹⁷ O.S. Tan, *Problem-Based Learning Innovation: Using Problems to Power Learning in the 21st Century* (Gale Cengage Learning, 2021).

¹⁸ Tan, *Problem-Based Learning Innovation: Using Problems to Power Learning in the 21st Century*.

in the accounting industry and beyond.¹⁹ Applying PBL can be especially helpful given the dynamic and constantly changing nature of the accounting industry, where the ability to think critically and solve problems is highly valued. It equips learners to succeed in their future employment as knowledgeable, creative professionals, not just to pass exams.²⁰

THEORETICAL FRAMEWORK

According to Moyo, several important educational ideas and concepts serve as the theoretical foundation for this study on the use of PBL in accounting education in the Eastern Cape.²¹ These theories and concepts provide a complete understanding of how PBL might improve learning outcomes. Devi mentioned that constructivist learning theory holds that through experiences and consideration of those experiences, learners contrast their understanding and knowledge of the world.²² The idea was best expressed by Jean Piaget and Lev Vygotsky. PBL is based on this theory, which highlights problem solving, active involvement, and discovery as important components of the learning process.

According to Piaget's theory of cognitive development, learners have an important role in creating their own knowledge and should value active learning. Because PBL involves students in tasks that demand them to use their knowledge and think critically about the issues they face, it is consistent with Piaget's theories.²³

METHODOLOGY

This study employed a mixed-methods research design, combining quantitative and qualitative techniques to investigate the effectiveness of PBL in improving learner performance in accounting within the O.R. Tambo District. The study focused on 30 Grade 10 learners and four teachers from one Senior Secondary School, selected through purposive sampling to ensure representativeness. Quantitative data were collected through pre- and post-assessment tests on accounting topics, with a control group taught using traditional methods for comparison. Qualitative data were gathered through focus group discussions with learners to explore their experiences with PBL and in-depth interviews with teachers to understand their perspectives, challenges, and strategies for implementing PBL. Statistical analysis was used to evaluate test performance, while thematic analysis identified patterns and insights from qualitative data.

Data Analysis

The research was started after obtaining ethical approval from school stakeholders who verified that the study met research guidelines. The research participants received consent forms that explained the purpose and their rights while guaranteeing confidentiality and anonymity. All participants, including educators and learners, had the right to withdraw from the study at any time without facing negative consequences. Learners needed additional permission from school authorities and sometimes parental or guardian consent before participating in the study. The research data received proper storage protection for academic purposes only while maintaining ethical standards regarding privacy and dignity, and educational research transparency. The research data collection included interviews with accounting teachers and questionnaires for accounting learners and pre- and post-tests for learners. The data analysis process requires researchers to use logical and statistical tools for systematic examination and compilation, and evaluation of gathered data.²⁴ The data analysis process involved data inspection, followed by cleaning and analysis and modeling to extract meaningful information which supported

¹⁹ David W Drewery, Robert Sproule, and T Judene Pretti, "Lifelong Learning Mindset and Career Success: Evidence from the Field of Accounting and Finance," *Higher Education, Skills and Work-Based Learning* 10, no. 3 (2020): 567–80.

²⁰ Balqis Andalusia, Suranto Suranto, and Farhat Haque, "Exploring the Success of Implementing Project-Based Learning Model in Accounting Learning Material," *Jurnal Paedagogy* 11, no. 2 (2024): 238–51.

²¹ Grate Ndabezihle Moyo, "Exploring the Teaching and Learning of Accounting: A Case of a South African University," 2023.

²² Koijam Sobita Devi, "Constructivist Approach to Learning Based on the Concepts of Jean Piaget and Lev Vygotsky An Analytical Overview," *Journal of Indian Education* 44, no. 4 (2019): 5–19.

²³ Pardjono Pardjono, "Active Learning: The Dewey, Piaget, Vygotsky, and Constructivist Theory Perspectives," *Jurnal Ilmu Pendidikan Universitas Negeri Malang* 9, no. 3 (2016): 105376.

²⁴ H.R. Bernard, A. Wutich, and G.W. Ryan, *Analyzing Qualitative Data: Systematic Approaches* (London: SAGE Publications, 2016).

decision-making. The researcher used tables to organize and analyze data, which resulted in clear and comprehensive findings.

PRESENTATION OF FINDINGS

Below are the scores of 30 learners for both tests before and after they participated in PBL.

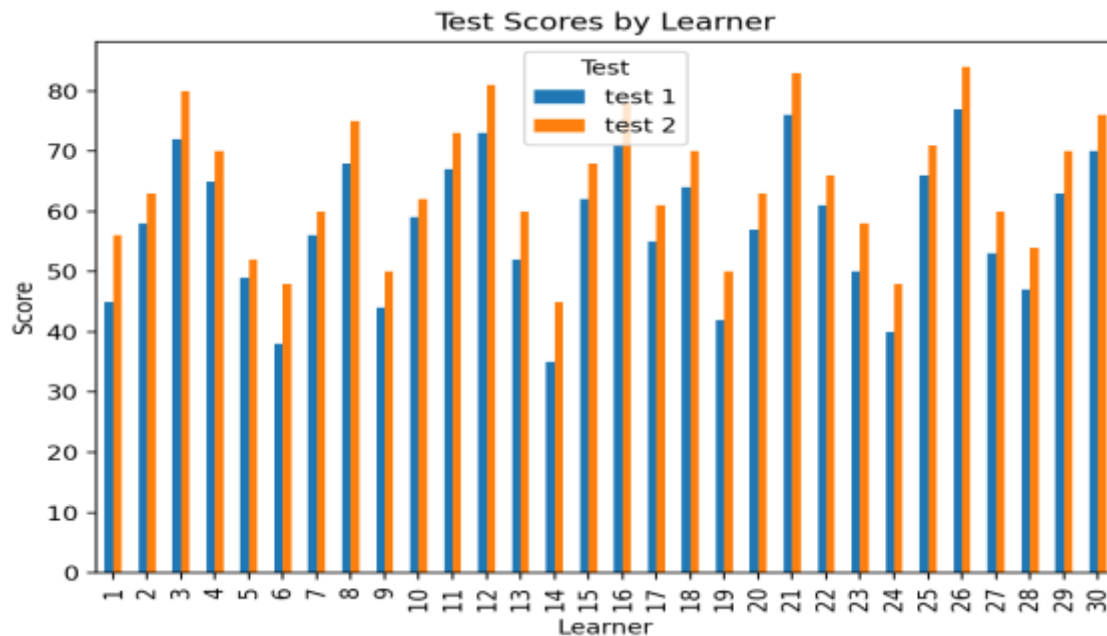
Test 1 = 45, 58, 72, 65, 49, 38, 56, 68, 44, 59, 67, 73, 52, 35, 62, 71, 55, 64, 42, 57, 76, 61, 50, 40, 66, 77, 53, 47, 63 & 70.

Test 2 = 56, 63, 80, 70, 52, 48, 60, 75, 50, 62, 73, 81, 60, 45, 68, 78, 61, 70, 50, 63, 83, 66, 58, 48, 71, 84, 60, 54, 70 & 76.

Average for test 1 = $\frac{1730}{30} = 57.67\%$

Average for test 2 = $\frac{1894}{30} = 63.13\%$

Test 2 (mean = 63.13%) showed an improvement in learners' performance on average over Test 1 (mean = 57.67%). This indicates a general improvement in performance between the two tests, which could attest to the effectiveness of the intervention or teaching methods used between the tests. From Test 1 to Test 2, the majority of learners improved their scores, some learners' improvements ranged from 10 to 15 percentage points (e.g., Learners 3, 21, and 26). This shows that most learners had positive reactions to the teaching method used.



Key observations:

There are 30 learners in the dataset.

Test scores range from 35 to 77 for test 1, and from 45 to 84 for test 2.

There is a strong positive correlation (0.99) between test 1 and test 2 scores.

Learner 26 scored the highest on both tests (77 and 84).

Learner 14 scored the lowest on both tests (35 and 45).

The school teachers responded to the interview questions they were given and their responses are presented.

Teacher 1

Have you noticed any changes in learner involvement and performance since implementing PBL?

➤ *Yes, both learner participation and performance have improved.*

What challenges have you faced when implementing PBL in your accounting classes?

- *Due to a lack of resources, it has been difficult to implement PBL effectively.*

Can you share any specific success stories or challenges from your students' experiences with PBL?

- *The learners have shown interest in accounting lessons, especially in financial statements.*

What additional resources or support would you like to enhance your PBL practices?

- *More technology tools, like interactive software, could be helpful.*

What recommendations can you suggest for improving PBL in accounting education?

- *The department can offer training to help teachers design effective PBL activities in accounting.*

Teacher 2

Have you noticed any changes in learner involvement and performance since implementing PBL?

- *Yes, learners have shown more participation.*

What challenges have you faced when implementing PBL in your accounting classes?

- *PBL activities often take more time than traditional teaching methods, and that can be challenging.*

Can you share any specific success stories or challenges from your students' experiences with PBL?

- *Learners become interested and ask questions.*

What additional resources or support would you like to enhance your PBL practices?

- *Improving the technology in the classroom can enhance my PBL practices.*

What recommendations can you suggest to improve PBL in accounting education?

- *Training in the use of PBL in accounting classes must be available to teachers.*

Teacher 3

Have you noticed any changes in learner involvement and performance since implementing PBL?

- *I cannot say I have seen any change due to time limitations in class.*

What challenges have you faced when implementing PBL in your accounting classes?

- *It can be difficult to manage group work and also ensure active participation of all learners.*

Can you share any specific success stories or challenges from your students' experiences with PBL?

- *Their marks have improved.*

What additional resources or support would you like to enhance your PBL practices?

- *If the school can increase the time of the accounting period because PBL requires more time.*

What recommendations can you suggest to improve PBL in accounting education?

- *Teachers can combine PBL with traditional teaching methods to cover complex accounting concepts.*

Teacher 4

Have you noticed any changes in learner involvement and performance since implementing PBL?

- *Yes, their participation has improved and their performance is good.*

What challenges have you faced when implementing PBL in your accounting classes?

- *PBL requires well-designed, real-life problems and relevant materials that can be difficult to create.*

Can you share any specific success stories or challenges from your students' experiences with PBL?

- *Their interest and performance in accounting have been good since the implementation of PBL.*

What additional resources or support would you like to enhance your PBL practices?

- *Having access to case studies and real-life accounting scenarios.*

What recommendations can you suggest to improve PBL in accounting education?

- *Teachers must use current and relevant accounting scenarios that reflect industry practices to engage learners.*

The data collected from learners is presented using tables.

Table 1: Age of the learners

Age	Number of learners	Percentage (%)
14-16 years	18	60%
17-19 years	9	30%
Above 20 years	3	10%
Total	30	100%

Table 1 shows that the majority of 60% of respondents are between 14-16 years of age, 30% of respondents are between the ages of 17-19, and 10% of respondents are 20 and above.

Table 2: Gender of the learners

Gender	Number of learners	Percentage (%)
Male	15	50%
Female	15	50%
Total	30	100%

Table 2 shows 50% participation of both genders, which shows that males and females participated equally in this study.

Table 3: How familiar are you with Problem-Based Learning?

Response	Number of learners	Percentage (%)
Very familiar	9	30%
Familiar	18	60%
Not familiar	3	10%
Total	30	100%

Table 3 shows how the learners are familiar with the use of PBL in accounting classes. It is indicated that 60% of learners which is a majority are familiar with PBL.

Table 4: Have you participated in PBL activities in your accounting class?

Response	Number of learners	Percentage (%)
Yes	21	70%
No	9	30%
Total	30	100%

Table 4 shows that 70% of learners have participated in PBL activities while 30% have not participated in PBL activities.

Table 5: Rate your level of participation in PBL activities compared to traditional teaching.

Response	Number of learners	Percentage (%)
Higher	18	60%
About the same	9	30%
Lower	3	10%
Total	30	100%

Table 5 shows majority of learners are able to engage with their teachers during PBL than when the teachers use traditional teaching methods. 60% of learners highly engage when the teachers use PBL.

Table 6: How has PBL affected your understanding of accounting concepts?

Response	Number of learners	Percentage (%)
Improved	27	90%
Not changed	3	10%
Worsened	0	0%
Total	30	100%

Table 6 90% of learners' understanding has improved. It reveals that many learners have improved their understanding of accounting concepts because of PBL, which means that PBL is effective for teaching accounting.

Table 7: Would you recommend PBL for other subjects?

Response	Number of learners	Percentage (%)
Yes	27	90%
No	0	0%
Not sure	3	10%
Total	30	100%

Table 7 indicates that 90% of learners would recommend using PBL for other subjects which means it easier for them to learn.

DISCUSSION

The research that was carried out sought to investigate the application of problem-based learning in accounting to improve learner performance in one secondary school at Lusikisiki, O.R. Tambo coastal.

The analysis shows that when PBL methods were used to teach accounting, students performed better and received higher scores on tests than when they were taught using traditional methods. The improved performance of the PBL group's learners indicates that this approach of teaching improves the understanding of learners of accounting concepts. This finding gives support to the idea that active learning, like PBL, encourages greater levels of cognitive engagement and problem-solving skills, which in turn improve academic performance. This agrees with the study of Nurkhin et al. at Universitas Negeri Semarang (UNNES) that the results showed that learners were able to obtain better grades than before the implementation of PBL.²⁵ This improvement might also have been contributed to by PBL's collaborative character, which gives learners the opportunity to apply accounting concepts in real-world settings and learn from other learners. This study also showed that by employing group work activities, the PBL promoted learner participation.

A related study by Dockter discovered that adopting PBL into accounting classes significantly improved student performance.²⁶ Though the current study demonstrated benefits at all skill levels, past studies pointed out that PBL was especially beneficial for children with high prior knowledge. This shows that PBL might be more advantageous to all kids than previously believed, benefiting both high achievers and lower achievers.

Teachers have also observed that there are advantages and disadvantages associated with PBL in accounting. PBL is seen by many educators as an innovative style of teaching that actively involves learners by having them work through real-life scenarios. This improves learners' critical thinking, teamwork, and ability to apply accounting concepts practically. Teachers value how PBL changes the classroom dynamic from an environment of passive teaching to that of active student participation, resulting in learners' better understanding of difficult accounting concepts.²⁷ But there are certain challenges. Instructors often find it difficult to create problem scenarios that are appropriate, meet curriculum objectives, and maintain the complexity required for deeper learning. Also, in big classes, the work of an instructor in PBL can be demanding due to the increased time, preparation, and flexibility required.

While educators appreciate that PBL can improve their understanding and involvement in accounting, they also recognize that this strategy cannot be implemented successfully without the right institutional support, resources, and training.

²⁵ Ahmad Nurkhin et al., "Applying Blended Problem-Based Learning to Accounting Studies in Higher Education; Optimizing the Utilization of Social Media for Learning," *International Journal of Emerging Technologies in Learning (IJET)* 15.no.8(2020):22–39.
²⁶ DuWayne L Dockter, "Problem-Based Learning in Accounting.," *American Journal of Business Education* 5, no. 5 (2012): 547–54.
²⁷ C S Hsu, S H Yen, and W H Lai, "The Effectiveness of Problem Based Learning in the Accounting Course," *Asian Journal of Finance & Accounting* 151 (2016).

RECOMMENDATIONS

Based on the findings of this research, this study recommends that schools should supply sufficient resources, such as case-study databases and technology tools to facilitate the application of PBL. Learners will benefit from having access to case studies, financial data, and online accounting scenarios as they solve problems. In large classrooms, PBL can be difficult to manage. Reducing class numbers or implementing measures such as smaller working groups with teacher assistants may be necessary for schools to enable productive student interaction and supervision during PBL activities. Also, teachers need comprehensive training to implement PBL effectively, so schools and the Department of Education should invest in such programs. The workshops should cover facilitating group work, designing problem scenarios, and assessing student performance in PBL. The researcher further recommends that teachers must foster a collaborative classroom environment where learners may participate in meaningful discussions and provide support to one another during problem-solving activities to foster peer learning. To guarantee fair participation, teachers should control group dynamics. Teachers must assess both the process and the outcomes of PBL through the use of assessment methods. Peer assessments and ongoing formative assessments can offer useful information about how well learners are progressing. Learners need timely feedback to improve their problem-solving abilities.

CONCLUSION

Using PBL in accounting education is an innovative method to improve learners' critical thinking, problem-solving abilities, and engagement. PBL makes complex concepts in accounting easier to understand and more practical by encouraging learners to actively engage in their learning through real-world scenarios. The potential advantages for improving student performance and long-term understanding are important, even though there are certain difficulties, like the need for more teacher training, resource allocation, and successful group management. Schools and the Department of Education must offer the required assistance, such as curriculum alignment, sufficient resources, and continuous assessment to guarantee successful integration. PBL may greatly improve student outcomes by creating a collaborative, inquiry-based learning environment and giving learners the tools they need to succeed in both academic and professional accounting environments. In the end, PBL has the power to transform accounting education, bringing it closer to the complexities of real-world financial decision-making and making it more participatory and practical.

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