E-Journal of Humanities, Arts and Social Sciences (EHASS)
ISSN – Online 2720-7722 | Print 2821-8949
Volume 6 Issue 9 2025 pp 1990 - 2002
Available online at: https://noyam.org/journals/ehass/
DOI: https://doi.org/10.38159/ehass.20256917

An Exploration of Learning Styles and Approaches for the Academic Success of First-year Accounting Students – A Case Study of a Rural University of Technology in South Africa

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ABSTRACT

This empirical study explored the challenges related to learning styles and teaching approaches that influence the academic success of first-year accounting students. The major challenge first-year accounting students face is that their learning styles do not resonate well with their lecturers' teaching styles, leading to poor academic performance during assessments. The study was based was the Lev Vygotsky's theory of Social Constructivism. This qualitative study adopted an interpretive paradigm, with the participation of five first-year accounting students. Interviews were used to collect data from the research participants, and a thematic approach was employed to analyse the collected data. The participants responded to the research question - What challenges hinder learning styles and approaches to teaching first-year accounting students, and how can these challenges be mitigated? The study found that, despite lecturers' teaching efforts to accommodate students' learning styles, overcrowded classes hinder the resonance of these learning styles and teaching approaches as efforts that could improve the academic performance of first-year Accounting students. In light of these findings, the study recommends that lecturers consider collaborative discussions as best practice in teaching first-year accounting students. The study recommends various teaching methods, such as interpersonal and interactive learning, to accommodate the diverse learning styles of the students. The study champions innovative teaching approaches that improve engagement and motivation, achieve quality education, and nurture an informed and skilled generation capable of contributing to a sustainable future, improving educational outcomes and fostering a positive learning environment.

Keywords: Accounting, Learning Styles, Teaching Approaches, Student Teachers, First Year, Social Constructivism.

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Publication History
Received:
19th February, 2025
Accepted:
10th July, 2025
Published:
28th August, 2025

To Cite this Article:
Mokhampanyane, Matsolo. "An Exploration of Learning Styles and Approaches for the Academic Success of First-year Accounting Students – A Case Study of a Rural University of Technology in South Africa," *E-Journal of Humanities, Arts and Social Sciences* 6, no. 9 (2025): 1990 - 2002, https://doi.org/10.38159/ehass.20256917.

INTRODUCTION

Studies have been conducted on the effects of learning styles and teaching approaches in education and their impact on each other. Typically, learning style is defined as the method by which learners perceive, process, interpret, organise, and think about information. Teaching approaches aim to enhance the quality and efficiency of learning by transforming knowledge from teachers to students through a combination of learning objectives, teaching resource development, and the implementation of effective

teaching and learning strategies.[1] In contrast, learners typically have their preferred ways of identifying, organising, and retaining information efficiently and effectively.[2] For the effectiveness of learning styles and teaching approaches in improving student performance, suggested that by creating a pleasant learning environment and using teaching methods that closely match the students' preferred learning styles, educators can help students achieve better academic performance.[3] This paper aims to explore the challenges related to learning styles and teaching approaches that influence first-year accounting students' academic success. The high failure rate among first-year accounting students is a significant concern for all institutions of higher learning. There is a disjunction (or some incongruence) between the learning styles of first-year students and the teaching approaches adopted by students and lecturers; this has inevitably led to the inability to produce positive results for these students.

Isa et al. argue that accounting students in tertiary education prefer different learning styles.[4] Therefore, in the case of the teacher-centred approach, teachers appear to be transmitters of knowledge with an emphasis on 'getting the right answer.'[5] Schulze and Bosman's study has revealed that learners perform poorly when benchmarked against their counterparts in other countries; it was found that this was the result of diverse learning styles not being taken into consideration by educators.[6] The implication is that learning styles should always be considered to mitigate challenges related to high failure rates and improve student participation, especially since students learn differently.

LITERATURE REVIEW

Learning Styles in Accounting Education

Learning styles refer to how individuals perceive and process information, highlighting that people learn differently. Learning styles are a consistent preference for adopting learning processes, regardless of the task or problem presented.[7] This reflects the various strategies people employ to learn. Kolb stated that adequate and complete learning occurs when learning activities are accompanied by Concrete Experience (CE), which forms the basis for observation, followed by Reflective Observation (RO) on that experience.[8] RO leads to Abstract Conceptualisation (AC), which involves generating theories or solutions to the problem set, which are tested or practised under Active Experimentation (AE). This suggests that students bring distinct talents and learning styles to their educational environment.[9] It also indicates that not everyone learns the same way; consequently, students may exhibit diverse learning styles.[10] Some students prefer to use pictures, images, and spatial objects, while others learn independently and through self-study. Some may favour group learning, while others lean towards logic, reasoning, and systematic approaches.

The learning styles can significantly influence the success or failure of students.Therefore, effective learning should be a process that students can easily recall at any given time. It is widely accepted that students differ in learning styles or techniques of learning.[11] This is further supported by

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[1] Afzal Sayed Munna and Md Abul Kalam, "Teaching and Learning Process to Enhance Teaching Effectiveness: A Literature Review," *International Journal of Humanities and Innovation (IJHI)* 4, no. 1 (2021): 1–4.

[2] Noor Saatila Mohd Isa et al., "The Relationship between Students' Learning Styles and Academic Performance: Final Year Accounting Students," *EDUCATUM Journal of Social Sciences* 7, no. 1 (2021): 1–9.

[3] Elizabeth McAlister, "The Militarization of Prayer in America: White and Native American Spiritual Warfare," *Journal of Religious and Political Practice* 2, no. 1 (January 2, 2016): 114–30, https://doi.org/10.1080/20566093.2016.1085239.

[4] Isa et al., "The Relationship between Students' Learning Styles and Academic Performance: Final Year Accounting Students."

[5] Annafatmawaty B T Ismail, Sukanlaya Sawang, and Roxanne Zolin, "Entrepreneurship Education Pedagogy: Teacher-Student-Centred Paradox," *Education+ Training* 60, no. 2 (2018): 168–84.

[6] Salomé Schulze and Anne Bosman, "Learning Style Preferences and Mathematics Achievement of Secondary School Learners," *South African Journal of Education* 38, no. 1 (2018): 1–8.

[7] John Hattie and Timothy O'Leary, "Learning Styles, Preferences, or Strategies? An Explanation for the Resurgence of Styles across Many Meta-Analyses," *Educational Psychology Review* 37, no. 2 (2025): 1–26.

[8] David A. Kolb, *Learning Style Inventory: Technical Manual* (Boston: McBer and Co., 1976).

[9] Jeffrey W Alstete, John P Meyer, and Nicholas J Beutell, "Empowering Neurodivergent Students in Management Education with Gradual Release of Responsibility," *The International Journal of Management Education* 22, no. 1 (2024): 100941.

[10] Muhammad Qorib, "Analysis of Differentiated Instruction as a Learning Solution in Student Diversity in Inclusive and Moderate Education," *International Journal Reglement & Society (IJRS)* 5, no. 1 (2024): 43–55.

[11] Rabiyatul Adawiyah Siregar et al., "Application of Differentiated Case Method Based on Students' Learning Styles," *Logaritma: Jurnal Ilmu-Ilmu Pendidikan Dan Sains* 13, no. 1 (2025): 17–28.

who affirm that students learn differently at various levels.[12] The statements above indicate that different learning styles are necessary for different students. Also, lecturers must recognise that students may have varying learning styles.[13] All the arguments presented underscore the need for lecturers to identify and effectively employ various learning styles and/or techniques during lecturing. Ab Hamid et al. emphasise the importance of learning styles in teaching and learning, highlighting the need to recognise students' differences in learning preferences.[14] Consequently, students who are aware and understand their learning styles often use techniques that are better suited to them, helping to mitigate the disparity in teaching styles and their learning approaches. This can improve academic performance and the quality of learning.

Learning Approaches in Accounting Education

Learning approaches are more flexible than learning styles and can adapt to the context and requirements of the task to meet more specific objectives. With learning approaches, each person tends to use one approach or another. However, the interaction between the person and the situation implies that they may adapt their operation to the most relevant approach to perform the task correctly.[15] Learning approaches refer to improving the quality and efficiency of learning.[16] Therefore, it is not sufficient for a pedagogical theory to explain how people learn; it also must provide clear indications about improving the quality and efficiency of learning.[17] It is imperative to understand that learning approaches primarily focus on the intended outcome. Understanding how students learn and how to improve their learning would assist lecturers in effectively planning their lectures.

Insufficient Social Constructivism in Accounting Education

Various studies have been conducted on the lack of social constructivist efforts, dynamic learning styles, and teaching approaches in classrooms; notably, this hinders proper interaction between teachers and students in improving students' academic performance. Omodan has noted that university classrooms are still inactive and undemocratic; that is, they remain dominated by instructors and lecturers.[18] Omodan further confirmed that there is little to no effort to create a classroom atmosphere that allows students to be socially active participants in generating knowledge. To create transformative classrooms, Omodan suggests that university instructors and students ensure that a participatory teaching-learning process is employed. Moreover, learning environments should be designed to support group work on topics that advance critical thinking and problem-solving abilities among students. Also, since students come from various backgrounds, classrooms must be designed to accommodate the diversity of the student cohort; this can be done by teaching them to recognise and manage their differences. Finally, professional relationships must be established in the classroom with unity of purpose. Mapuya argues that lecturers, as key stakeholders in curriculum implementation, should engage empathetically with students on pedagogy and subject didactics.[19] Moreover, the study concludes that the dynamic learning needs of students should inform teaching and learning activities within classrooms. Therefore, lecturers

[12] Pingping Huang and Xu Liu, "Challenging Gender Stereotypes: Representations of Gender through Social Interactions in English Learning Textbooks," *Humanities and Social Sciences Communications* 11, no. 1 (2024): 1–14.

[13] Su Tingting et al., "Corpus-Based Cultivation of Critical Language Awareness: A Case Study on English Film Subtitles.," *Journal of Interdisciplinary Studies in Education* 13 (2024): 132–46.

[14] Tuan Muhammad Hanif Tuan Ab Hamid et al., "Observing The Influence Of Learning Styles On Communicative Strategies Used By Students Inside A Collaborative Esl/Efl University Classroom; A Discourse Analysis," *Muhammad Rashaad Bakashmar Noor Inayah Ya'akuB*, 2024, 134.

[15] S Kanageswari Suppiah Shanmugam, Siti Noor Ismail, and Arsaythamby Veloo, "Content Analysis of Gender Differential Item Functioning of Mathematics Items among Secondary Students in an Eastern Chinese Culture," in *Pacific-Rim Objective Measurement Symposium (PROMS 2023)* (Atlantis Press, 2024), 161–82.

[16] Keyneth Jay Jaleco and Christine Abo, "Aligning Grade 10 Science Teaching and Learning Styles: Basis for Pisa-Based Enriched Lesson Plans," *Psych Educ* 34, no. 1 (2025): 47–53.

[17] Anne Haarala-Muhonen et al., "University Students' Experiences of Fully Online Teaching and Learning Environment—Differences among Learning Profiles," in *Frontiers in Education*, vol. 10 (Frontiers Media SA, 2025), 1520120.

[18] Bunmi Isaiah Omodan, "The Potency of Social Constructivism on Classroom Productivity in Universities," *Studies in Learning and Teaching* 3, no. 1 (2022): 36–45.

[19] Medson Mapuya, "First-Year Accounting Student Teachers' Constructivist Learning Experiences, the Lecturer's Role and Implications for Curriculum Implementation," *International Journal of Learning, Teaching and Educational Research* 20, no. 1 (2021): 103–19.

should enable and partake in a student-participative, collaborative and consultative approach towards curriculum implementation; they should also obtain regular feedback from students about their learning experiences.[20]

Omodan and Tsotetsi contend that, due to the legacy of colonialism, the unholy realm of subjective teaching and learning processes has recently been associated with university pedagogy.[21] Their findings show that age differentials amongst group members and a lack of members'/students' commitment to group work were major impediments to classroom constructivism. The study also found that a significant dimension of group performance toward decolonisation is effective time management amongst group members and team spirit that emphasises productivity. On how to improve students' productivity in the university system, Omodan and Tsotetsi thus recommend the inclusion of frequent, intensive time management and teamwork lectures as well as related workshops.[22] Another research project, conducted by Wright et al. at Round Square secondary schools, included participants from 12 schools across the globe.[23] The participating schools were based in Argentina, Australia, Chile, China, India (two schools), New Zealand, South Africa, South Korea, Switzerland, Tanzania, and the United States of America. All schools that participated in this study offered English as the medium of instruction or were bilingual schools. Furthermore, all participating schools identified the following challenges: steep learning curve, persistent power disparities, and difficulty navigating cross-cultural differences in research. The findings revealed that most educational research is led by adult researchers, with the role of students typically limited to participants. In this respect, students' voices tend to be marginalised in research design, data collection, and the interpretation of findings. This under-representation might be attributed to negative preconceptions held by educators that students cannot make meaningful research contributions.

Moreover, in another study, Mapuya and Rambuda argue that first-year accounting students do not learn everything in the same way; instead, they prefer approaches centred on social constructivism, as these approaches are highly compatible with most students' learning styles.[24] The study recommended the application of social constructivist principles in accounting lesson presentations. It is also recommended that accounting lecturers orchestrate all teaching and learning activities to fit students' needs and learning styles. Furthermore, students should always be at the centre of all teaching and learning, regardless of the accounting lecturer's pedagogical beliefs and preferred teaching approaches. Another study worth mentioning is that of Killen and O'Toole, who suggest that lecturers should change how they teach in response to the way students learn; they further argue that lecturers should plan for the whole class and, where necessary, adjust said plan for students.[25] In this regard, Maddock and Maroun also argue that little or no practical engagement in classrooms or lecture rooms creates an unstable teaching and learning environment.[26]

The current study is unique as the research setting is a rural university after the end of the COVID-19 pandemic and concomitant lockdowns. In this post-COVID-19 learning environment, online presentations and, where possible, online group work have been suggested. Due to the lack of venues in response to overcrowded classes, the study suggests using an online platform where all students can be accommodated despite venue limitations. The study aims to discuss how collaboration and other teaching methods can resonate with learning styles and teaching approaches to improve first-year students' academic performance in the subject of accounting.

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[20] Lotem Perry-Hazan and Anit Somech, "Conceptualising Student Participation in School Decision Making: An Integrative Model," *Educational Review* 75, no. 6 (2023): 1202–23.

[21] Bunmi Isaiah Omodan and Cias T Tsotetsi, "Decolonization of Knowledge-Construction in University Classrooms: The Place of Social Constructivism," *African Journal of Gender, Society & Development* 9, no. 2 (2020): 183.

[22] Omodan and Tsotetsi, "Decolonization of Knowledge-Construction in University Classrooms: The Place of Social Constructivism."

[23] Ewan Wright, Anne L L Tang, and Syeda Kanwal Hassan, "Student Voice in Educational Research: Reflections on an International Mixed-Method Study," *International Journal of Research & Method in Education* 47, no. 5 (2024): 421–37.

[24] Medson Mapuya and Awelani Melvin Rambuda, "Teaching Approaches Compatible with First-Year Accounting Student Teachers' Learning Styles: Theoretical and Phenomenological Perspectives.," *International Journal of Higher Education* 11,no.2(2022):120–34.

[25] Roy Killen and Mitch O'Toole, *Effective Teaching Strategies 8e* (Cengage AU, 2023).

[26] Lelys Maddock and Warren Maroun, "Exploring the Present State of South African Education: Challenges and Recommendations," *South African Journal of Higher Education* 32, no. 2 (2018): 192–214.

THEORETICAL FRAMEWORK

The theoretical framework guiding this study is Social Constructivism. Psychologist Lev Vygotsky is the father of social constructivism, with the theory developed from 1896 to 1934.[27] Vygotsky's work emphasises the impact of social and cultural influences on students; his theory proposes that students' varied backgrounds and experiences shape their learning and how they understand and interpret concepts.[28] It has been observed that students also benefit from interactions with informed community members who can help them comprehend the subject matter.[29] Social Constructivism is pertinent to this study because the theory supports the idea that knowledge is constructed within a larger social context connected to learners' environment and cultural activities. Individual learners construct knowledge in isolation.[30] Moreover, Vygotsky asserted that learning is a communal and collaborative process in which individuals build meaning through interactions rather than only occurring within the individual learner.[31] Since the idea promotes cooperation, it would be possible for students and instructors to work together to achieve successful outcomes. Moreover, Vygotsky's theory is relevant to the current study because it stresses the importance of culture, language and social interactions in constructing knowledge while focusing on social contexts.[32] The ensuing section of this paper provides a detailed outline of the methodology employed in the study.

METHODOLOGY

This study was governed by an interpretive paradigm and employed a qualitative approach that used semi-structured interviews for data collection. The qualitative data collection method aimed to elicit participants' opinions and gain insights into the significance they attribute to challenges that impede first-year accounting students' learning styles and teaching approaches. Purposive sampling selected knowledgeable and experienced participants from the rural University of Technology in South Africa. Five participants were chosen from the Bachelor of Education group of registered students taking first-year accounting modules at the selected rural University of Technology. Semi-structured interviews were conducted for one month, using one-on-one sessions to collect data. Each interview lasted approximately one hour (60 minutes).

Research participants answered the following question: What challenges hinder the first-year accounting classroom's learning styles and teaching approaches, and how can these challenges be mitigated? The collected data were analysed thematically. During this analysis, the researcher identified themes from the data that were explored and examined to generate understanding. The researcher followed the steps suggested by Braun and Clarke to construct themes: becoming familiar with the data through repeated reading, generating initial codes, checking participants' responses to each question, searching for themes, reviewing the identified themes, defining them, and finally writing the research findings in narrative format.[33]

The latter step is crucial, where the conversational analysis emerges. Afterwards, the data analysis was shared with the research participants to confirm its accuracy and representation of their contributions. The researcher also sought confirmation from the participants whether the thematic groupings developed for the analysis adequately reflected their views on the challenges that affect learning styles and teaching approaches in first-year accounting. This process allowed participants to review whether the suggested mitigating measures were accurately represented with respect to the identified challenges. The themes that emerged from the responses are presented in their thematic

[27] Cody Kalina and K C Powell, "Cognitive and Social Constructivism: Developing Tools for an Effective Classroom," *Education* 130, no. 2 (2009): 241–50.

[28] Lisa M Schreiber and Brielle Elise Valle, "Social Constructivist Teaching Strategies in the Small Group Classroom," *Small Group Research* 44, no. 4 (2013): 395–411.

[29] E. Rummel, "Constructing Cognition," *American Scientist* 96, no. 1 (2008): 80–82.

[30] Tebogo Mogashoa, "Applicability of Constructivist Theory in Qualitative Educational Research," *American International Journal of Contemporary Research* 4, no. 7 (2014): 51–59.

[31] Schreiber and Valle, "Social Constructivist Teaching Strategies in the Small Group Classroom."

[32] Flourette G Dkhar and Tasongwi Newmei, "Creating a Meaningful Learning Process: A Constructivist Framework and Strategies for the Teachers," *Pedagogy of Learning* 1, no. 1 (2015): 38–45.

[33] Virginia Braun and Victoria Clarke, "Using Thematic Analysis in Psychology" 3, no. 2 (January 1, 2006): 77–101, https://doi.org/10.1191/1478088706qp063oa; Moira Maguire and Brid Delahunt, "Doing a Thematic Analysis: A Practical, Step-by-Step Guide for Learning and Teaching Scholars.," *All Ireland Journal of Higher Education* 9, no. 3 (2017).

groups, which function as subheadings in presenting the research findings.[34] The study's validity was addressed by aligning the interview questions with the themes and sub-themes that emerged from the analysis. The research adhered to ethical principles and procedures outlined in the CUT's research ethics framework. Participants were asked to sign consent forms before the interviews; additionally, participants were reminded that participation was voluntary and could withdraw without repercussions. The pseudonyms FS1, FS2, FS3, FS4, and FS5 were assigned to protect the participants' identities.

PRESENTATION OF RESULTS /FINDINGS AND DISCUSSION

This section of the research paper presents the findings relevant to the first question of the study: What are the challenges hindering the learning styles and teaching approaches in teaching first-year accounting students? Participant responses revealed the background to the difficulties both lecturers and students face in implementing social constructivist classrooms wherein students could actively participate in their learning. The presentation of the research findings is organised thematically as indicated below.

Overcrowded Classrooms

The first challenge participants mentioned as a hindrance to cohesive learning styles and approaches to teaching Accounting at the first-year level at the university in focus was overcrowding. That is, there are too many students in one class. In this regard, FS3 noted the following:

> *"The class is too big; sometimes, some of us cannot even talk or hear what the lecturer is saying as we sit at the back of the class."*

Similarly, FS5 noted the following on the matter of overcrowding:

> *"I could learn better if our class were divided into two classes because sometimes, we do not hear other students' responses, and I do not like repeating what we did not hear.*

Furthermore, FS2 indicated that students do,

> "*not* [receive] *much attention from our lecturers because we are many in a class."*

The interviewees were eager to participate actively in their accounting classes, as they found participation beneficial to their learning. However, due to the high number of students allocated to each class, participants find that they come out of class having had no opportunity to contribute and that their views are thus not considered. This view aligns with that of Meier and West, who posited that overcrowded classes make effective teaching and learning impossible and prevent proper education.[35] The quality of teaching and learning is significantly compromised because learners are not being addressed according to their individual differences and unique comprehension abilities. Refute the analogy of the impossibility of effective teaching and learning in overcrowded classes by showing that this could be overcome by introducing HyFlex "Interactive Synchronous HyFlex," where students can participate daily in person or synchronously online.[36] This suggestion would be ideal in settings with well-established infrastructure, but face-to-face classes remain challenging, as seen in the study's context.

The participants have further suggested that their classes be divided into smaller groups, wherein they would better contribute to the learning process alongside others. Listening and hearing others respond to or ask questions is a strategy students should use to learn. Rummel confirms the participant's idea by reiterating that, as the social constructivist theory advocates, people learn through interaction

[34] Megan L Ranney et al., "Interview-based Qualitative Research in Emergency Care Part II: Data Collection, Analysis and Results Reporting," *Academic Emergency Medicine* 22, no. 9 (2015): 1103–12.

[35] Joyce West and Corinne Meier, "Overcrowded Classrooms – The Achilles Heel of South African Education?," *South African Journal of Childhood Education* 10, no. 1 (April 30, 2020), https://doi.org/10.4102/sajce.v10i1.617.

[36] Nathan J Mentzer, Tonya M Isabell, and Lakshmy Mohandas, "The Impact of Interactive Synchronous HyFlex Model on Student Academic Performance in a Large Active Learning Introductory College Design Course," *Journal of Computing in Higher Education* 36, no. 3 (2024): 619–46.

and from access to information shared by others.[37] Additionally, participants indicated that they do not receiving academic attention because there are too many of them. The literature confirms that without adequate attention from their lecturers, students could feel neglected and lack academic success.[38]

Lack of Variety in Teaching Methods

Participants indicated that their lecturers do not present the course using different, active teaching methods. The interviewees clarified that their preferred method of learning and understanding the content differs from how they are currently taught. For example, FS1 stated the following regarding teaching methods:

> *I want our lecturers to include us in their presentations. Sometimes, our lecturers merely talk for the sake of talking without allowing us to participate in the session.*

Further to the statement above, FS4 shared that they

> *Instead, I would participate in the conversation and see more demonstrations than the lecture method, where the lecturer is the only one talking and hoping that we comprehend all the information shared.*

Moreover, FS3 indicated that

> *I would like the opportunity to put some of what was taught in class into practice. It is challenging for me; there are many methods that our lecturer can use instead of traditional methods. Some of us learn by doing and by taking part in conducting our research.*

In this sense, participants believe that there is a lack of inclusion in the learning process, which poses a challenge that hampers their practical learning and understanding of the subject content. Participants want to engage with the content, secure some slots, and perhaps add their elements. The study conducted by Thurling et al. confirmed that participating in a learner's learning is critical.[39] Allowing learners to make demonstrations and optimising group learning are identified as best practices that make learners feel at ease in their learning. That lack of inclusion is further confirmed by Schreiber and Valle, who stated that non-inclusion means there are no empowering, communal and collaborative processes in building meaning, as prioritised in social constructivism.[40] Rasheed and Wahid further demonstrated that understanding different learning styles enables teachers to design more flexible and inclusive learning environments. These environments can help address issues related to students' ability to retain information over time and improve their understanding of concepts, particularly for individuals with diverse learning styles.[41] Participants further indicated that having a lecturer who is the sole speaker in the class does not work for them. It hinders their development because they leave the classroom without understanding the subject. Kainer et al. agree with the participants, indicating that learning is not only about listening; they believe that learning by doing is critical.[42] Not all individuals learn by listening or in the same way; there is more uniqueness among people, as they differ in every aspect.

Collaboration and Group Work

The data collected revealed that the most effective way to improve students' results in first-year Accounting and change the status quo regarding their poor performance would be to introduce

[37] Rummel, "Constructing Cognition."
[38] Chee Leong Lim et al., "Peer Learning, Self-Regulated Learning and Academic Achievement in Blended Learning Courses: A Structural Equation Modeling Approach," *International Journal of Emerging Technologies in Learning (IJET)* 15, no. 03 (February 18, 2020): 110, https://doi.org/10.3991/ijet.v15i03.12031.
[39] Catherine Thurling, Immaculate Muthathi, and Susan Armstrong, "Through the Eyes of the Student: Best Practices in Clinical Facilitation," *Curationis* 40, no. 1 (2017): 1–8.
[40] Schreiber and Valle, "Social Constructivist Teaching Strategies in the Small Group Classroom."
[41] Fareeha Rasheed and Abdul Wahid, "Learning Style Recognition: A Neural Network Approach," in *First International Conference on Artificial Intelligence and Cognitive Computing: AICC 2018* (Springer, 2018), 301–12.
[42] Karen A Kainer et al., "Leading by Listening, Learning by Doing: Modeling Democratic Approaches to Conservation Leadership in Graduate Education," *Journal of Environmental Studies and Sciences* 9, no. 2 (2019): 206–17.

collaborative learning strategies. This highlights students' recognition that, to improve academic performance, learning styles must work together with teaching approaches.

Participant FS5 offered the following considerations regarding collaborative learning:

Lecturers should divide us into smaller groups, with students who have high marks taking leadership roles. This way, many students can be active and participate in every activity instructed by the lecturer in their spare time.

FS2 also suggested collaborative learning, through the implementation of group exercises and discussions, to improve student performance in the subject:

Group work would encourage me to engage in discussions, better understand, and share my thoughts. I think treating Accounting in a group, with a partner or a friend, can make our work easier because, through discussion, our problems will be solved.

Furthermore, FS4 rationalised the formal implementation of group work as follows.

Some of us who do not understand quickly can be supported by those who understand the lecturer and what is required; by doing so, they also share their skills with us in a group. What I noticed is that I remember so many things that I have discussed in the group, so formal group work designed by the lecturer can be practical.

The research participants made it clear that, to solve the challenge of incompatible learning styles and teaching approaches, collaboration is considered the most effective solution, as it allows students to learn from each other and engage with each other in their understanding. Thus, participants' views align with the theory, emphasising that learning is constructed through engagement with others.[43] Learning is not an individual activity but requires the community to work together to construct meaning.[44] Participants also highlighted the benefits of group work if it were introduced into their accounting classroom. They indicated that group work would allow them to use the skills of classmates who understand the lecturer and those who obtain high marks in accounting. Therefore, the interviewees view group discussions as an important strategy they would like to see implemented in the classroom to improve their results and foster more active student participation in the learning process. Various researchers such as Le et al., Padmanabha, Dantas and Cunha, Dinsmore et al. are of the same views as the participants of this current study by indicating that through the recognition and leveraging various learning styles within their classes, educators can optimise learning environments, promoting engagement and active participation among students.[45]

Adoption of a Variety of Pedagogies in Teaching Accounting

The interviewees highlighted teaching approaches that would be practised in their learning space; these suggestions are indicated as sub-themes in the discussion below. The first sub-theme pertains to introducing various teaching approaches, while the second focuses on interpersonal and interactive learning.

Various Teaching Approaches

Participants said that they would prefer that their lecturers adopt various teaching approaches. In this regard, FS3 stated the following:

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[43] Marcia C Linn and Nicholas C Burbules, "Construction of Knowledge and Group Learning," in *The Practice of Constructivism in Science Education* (Routledge, 2012), 91–119.

[44] Vincent Tinto, "Learning Better Together: The Impact of Learning Communities on Student Success," *Higher Education Monograph Series* 1, no. 8 (2003): 1–8.

[45] Ha Le, Jeroen Janssen, and Theo Wubbels, "Collaborative Learning Practices: Teacher and Student Perceived Obstacles to Effective Student Collaboration," *Cambridge Journal of Education* 48, no. 1 (2018): 103–22; C. H. Padmanabha, "Metacognition: Conceptual Framework," *I-Manager's Journal on Educational Psychology* 14, no. 1 (2020): 1, https://doi.org/10.26634/jpsy.14.1.16710; Lucimar Almeida Dantas and Ana Cunha, "An Integrative Debate on Learning Styles and the Learning Process," *Social Sciences & Humanities Open* 2, no. 1 (2020): 100017, https://doi.org/10.1016/j.ssaho.2020.100017; Daniel L. Dinsmore, Luke K. Fryer, and Meghan M. Parkinson, "The Learning Styles Hypothesis Is False, but There Are Patterns of Student Characteristics That Are Useful," *Theory Into Practice* 61, no. 4 (October 2, 2022): 418–28, https://doi.org/10.1080/00405841.2022.2107333.

I believe we are allowed to self-learn. I also would rather have a facilitator than a lecturer who explains things without asking them, and as a sounding board when we encounter problems.

In addition, FS1 made the following point concerning the relationship between student success and classroom practices:

Along with the professor, I also learn from other people when we interact. I appreciate classes when everyone is involved and feels like they are learning because they are more knowledgeable and self-assured.

In this respect, participants seek a balance in the learning process, wanting to practice self-learning and consult secondary sources where necessary. In agreement with the particpants, Malacapay reiterated that the study of learning styles by educators is essential as it helps them tailor their teaching methods to the preferences and strengths of individual learners.[46] This is, in effect, a key tenet of social constructivist theory as it focuses on allowing students to construct knowledge based on their culture and how they are accustomed to learning, rather than merely being offered course content in a manner that suggests students have no environment or background from which they draw on during the learning process. The interviewees also indicated that interaction would help them learn from others; moreover, in knowledge construction, social interaction allows these learners to use their language and culture(s) towards their successful performance in Accounting.[47]

Interpersonal and Interactive Learning

In light of their concerns about the dearth of interpersonal and interactive learning processes in the accounting classroom, participants propose that it would be better if they were allowed to learn on their own:

If only the professor could refrain from taking charge and let us participate fully once they answered our questions. I think online classes can be effective. Since COVID-19, we have been able to learn online. (FS2)

Moreover, FS1 made their needs in this regard quite clear:

I want our lecturer to assign us a topic that has not been covered previously so that we can research it on our own before discussing it with the rest of the group. That would be ideal for me since, after doing it alone, I will thoroughly comprehend the material while the lecturer guides us through the class learning process.

Interviewee FS4 also mentioned that:

Not all of us learn by passively taking in information; learning occurs when we actively participate in it. Maybe we should have a platform for collaborative classes done online.

As evident in this discussion, the research participants highlighted the importance of being given a chance to participate in the learning process. They also emphasised that this participation could help to improve their performance and achieve longer learning, as opposed to the teaching method in which they are merely told what to do and how to do it. Munna and Kalam promote inclusive teaching and learning through different pedagogical approaches.[48] However, this would not be enough; instead, inclusive education must focus on designing curricula and assessments that ensure the teaching and learning process enhances effectiveness and serves as a medium to eliminate barriers to education, thus including all students. The participants reiterated the need for collaboration and confirmed that learning is more effective when they engage in it themselves. This contribution is supported by Fisher and Frey,

[46] Marjon C. Malacapay, "The Influence of Learning Styles and Attitudes on Academic Performance of College Students in a Flipped Learning Environment," *International Journal of Instruction* 17, no. 4 (October 1, 2024): 623–44, https://doi.org/10.29333/iji.2024.17435a.
[47] Neil Mercer, "Sociocultural Discourse Analysis," *Journal of Applied Linguistics* 1, no. 2 (2004): 137–68.
[48] Munna and Kalam, "Teaching and Learning Process to Enhance Teaching Effectiveness: A Literature Review."

who posit that collaboration and in-class learning enable students to take ownership of their teaching.[49] Moreover, the participants have identified another learning space since COVID-19: online learning platforms. Therefore, they request to be allowed to participate in that space to make a positive difference in their learning. The study conducted by Malacapay aligns with the responses made by the participants in this study.[50] In their research, they made it clear that learning preferences of students can vary with time and situation; therefore, there is a call for flexible and adaptive teaching strategies that appeal to a wide range of students.

RECOMMENDATIONS

The study recommends that lecturers, who play a crucial role in teaching and disseminating knowledge, implement inquiry-based teaching to develop their students' critical thinking skills. Lecturers should consider collaborative discussions to be the most effective learning approach for accounting students. They should use various teaching methods, such as interpersonal and interactive learning, to accommodate different learning styles. The research participants suggest using various teaching methods in the first year of accounting classrooms, especially those methods that engage students as active participants in the learning process. The study also recommends implementing additional teaching strategies, such as collaboration, in secondary schools to ensure that teachers are equipped with diverse teaching skills through continuous professional development. The Department of Basic Education should also encourage collaboration and peer support to foster a growth mindset and a culture of innovation. Furthermore, the Department of Basic Education is encouraged to develop structures that will house devices and ensure that schools are equipped with educational digital resources relevant to online teaching and engagement strategies, thereby improving learning and teaching across all levels of education in the country. The study further recommends introducing and piloting the Flip classroom in basic Education to reinforce the practical benefits of this type of instruction, as outlined in the Flip classroom.

CONCLUSION

The main objective of this study was to explore the challenges that hinder the effective implementation of learning styles and approaches for the academic success of first-year accounting students at a rural university of Technology. Two research questions were developed to guide the study in achieving the above objective. Namely, what challenges hinder learning styles and approaches to teaching first-year accounting students, and how can these challenges be mitigated to enhance the scholarship of teaching and learning? Three accounting education instructors and three students were involved in data collection to address these questions. Further, the study was based on the theory of social constructivism. Social constructivism has shown that various methods, such as collaboration, can ensure that students become more involved in their learning. This reiterates the importance of social constructivist theory in advocating for learning from others and constructing knowledge socially with others, as well as the significance of learners being active participants in their learning. The findings revealed that overcrowded classes and a lack of variety in teaching methods are significant challenges that hinder the practical application of learning styles and approaches during first-year accounting classes. The study recommends that lecturers view collaborative discussions as best practices in teaching first-year accounting students. It also suggests various teaching methods, including interpersonal and interactive learning, to accommodate students' diverse learning styles.

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