

Investigating the Perceptions of Learners on the Effectiveness of Group Learning Versus Teacher-Centered Approach in Accounting – A Case Study of a Selected High School, Amathole East District



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ABSTRACT

This study investigates the learner's perceptions of the effectiveness of group learning versus the teacher-centred approach in accounting teaching and learning in two selected High schools within the Amathole East District, South Africa. The primary purpose was to assess what other teaching strategies are used by the teachers, especially collaborative learning, team building, or group learning in the classrooms. A qualitative research method was used in this study, involving interviews conducted across two (2) schools in the district. The Interviews consisted of participants including three educators and five learners, who made a sample size of eight participants from the two selected high schools in the Eastern Cape Province at Amatole East District. Findings exposed mixed opinions regarding the use of group learning and teacher-centred learning. Other learners prefer to be taught by teachers, while other learners insist that they must be taught using both a lecture method and a group learning method so that the learners will be able to share knowledge and meet a common goal, which is to pass and move to the next class. The teachers expressed that the Department of Basic Education should provide tutors and do career exhibitions to make education more interesting and that the level of dropouts at schools would decrease. The study contributes to existing scholarship by marking multiple dynamics of group learning versus teacher-centred learning in the classroom during the lesson. These findings can inform future educational methods and strategies to be used when teaching learners.

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INTRODUCTION

Recent developments in teaching and learning of accounting in the 21st century show that teachers, researchers, and society see group learning as a resourceful and powerful strategy for teaching and learning.¹ Pereira and Sithole assert that learning and teaching of accounting at all levels of education require the adoption of learner-centred approaches, nevertheless, a few studies have demonstrated that classroom-level educational initiatives that involve a change from teacher-centred to learner-centred teaching and learning approaches frequently fail they then further stated that limited knowledge of learner-centred pedagogy, which is brought on by several factors, including competing cultures, and

¹ L. J. Hlogwane, "Learner-Centered Approaches in Accounting Education: A Case of Secondary Schools in Limpopo," *Journal of Accounting Education in Africa* 4, no. 1 (2020): 34–45.

discourses may limit one's capacity to teach in learner-centred ways.² Accounting as a subject is the subject of recording, classifying, selecting, measuring, interpreting, summarising, and reporting financial data.³

The debate surrounding the most effective teaching approach has been ongoing, with proponents of both group learning and teacher-centred methods advocating for their respective benefit.⁴ Group learning, which emphasizes collaborative and social aspects of learning, has been shown to enhance critical thinking, problem-solving, and communication skills.⁵ Conversely, teacher-centred approaches focus on the instructor's expertise and transmission of knowledge, potentially leading to more efficient knowledge acquisition.⁶ However, the effectiveness of these approaches depends significantly on learners' perceptions and experiences.⁷ Research has highlighted the importance of considering learners' voices and perspectives in evaluating instructional methods.⁸

When selecting an instructional strategy, educators evaluate which method is most advantageous for all of their students, taking into account the diverse types of learners present in the classroom. Furthermore, they indicate a preference for a method that engages learners actively, allowing them to enjoy the learning experience, while also maintaining an orderly and controlled environment to facilitate learning. Consequently, some educators lean towards a teacher-centered approach, while others opt for a learner-centered approach.⁹ Although there is an ongoing discussion regarding which approach is superior, both methods have their pros and cons, creating a need for an instructional strategy that can effectively address the various types of learners in the classroom and enhance the overall pass rate in accounting at the high school level. If teachers are provided with support to foster a learner-centered learning atmosphere through opportunities for reflection, collaboration, and leadership, students may acquire the essential skills and knowledge necessary for success in life.¹⁰

Forsyth group learning is the most efficient when students understand they are accountable for their own work, but at the same time they get to practice team building and collaborative skills.¹¹ Working in groups is an instructional strategy that unites students to form relationships and try to find assistance.¹² Lathan states that in the teacher-centred, the instructor may use lectures, presentations, and other one-way communication methods.¹³ For example, the classic lecture format, in which the teacher stands in front of the class and imparts knowledge, is an illustration of a teacher-centred method. With this approach, the instructor directs the information flow and serves as the main source of knowledge. There is not much time for debate or involvement; the pupils are expected to listen, and take notes.¹⁴ Given the fact that there are different views and understandings from different scholars, this study aims to address the gaps that were left out by other scholars on the learner's perceptions of the effectiveness of group learning versus teacher-centered approach at particular school, in the Amatole District.

² A. Pereira and M. Sithole, "Barriers to Learner-Centred Pedagogy in Accounting Education in South African Schools," *Journal of Curriculum and Teaching* 9, no. 2 (2020): 33–45.

³ P. Daviderus and R. Annad, *Foundations of Financial Accounting* (Johannesburg: Pearson South Africa, 2014).

⁴ Sarah Johnson, *Religious Identities and Political Agendas in Conflict Zones*. (New York: Oxford University Press, 2019); 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>.

⁵ Olena Antonaccio, William R Smith, and Feodor A Gostjev, "Anomic Strain and External Constraints: A Reassessment of Merton's Anomie/Strain Theory Using Data from Ukraine," *International Journal of Offender Therapy and Comparative Criminology* 59, no. 10 (2015): 1079–1103; R. E. Slavin, *Cooperative Learning: Theory, Research, and Practice*, 2nd ed. (Boston, Massachusetts: Allyn & Bacon, 2015).

⁶ N. L. Gage, *The Scientific Basis of the Art of Teaching*, 2nd ed. (Springer, 2011); J. Brophy, *Motivating Students to Learn* (Routledge, 2011).

⁷ J. Biggs, *Teaching for Quality Learning at University*, 4th ed. (Columbus Ohio: McGraw-Hill Education, 2017).

⁸ D. K. Cohen, *Teaching and Its Predicaments* (Cambridge, Massachusetts: Harvard University Press., 2014); P. Ramsden, *Learning to Teach in Higher Education*, 3rd ed. (Routledge, 2012).

⁹ DBE (Department of Basic Education)., *Annual Teaching Guidelines and Curriculum Improvement Report* (Pretoria: DBE, 2019).

¹⁰ DBE (Department of Basic Education)., *Annual Teaching Guidelines and Curriculum Improvement Report*.

¹¹ D. R. Forsyth, *Group Dynamics*, 7th ed. (San Francisco, CA.: Cengage Learning, 2020).

¹² Forsyth, *Group Dynamics*.

¹³ J. Lathan, "Teacher-Centered vs. Student-Centered Learning: A Comparative Perspective," *Educational Leadership Review* 35, no. 1 (2023): 15–27.

¹⁴ M. Marashizadeh, "Challenges of the Teacher-Centered Approach in Modern Classrooms," *International Journal of Education and Learning* 11 (2023): 67–79.

LITERATURE REVIEW

The Factors Contributing to the Effectiveness of Group Learning Accounting Versus Teacher Centered Approach

Baloche and Brody affirm that group work is a teaching strategy that promotes learning and socialization among students, where they are required to work in small groups.¹⁵ They then said group working as a teaching strategy promotes inclusivity by bringing together students of different abilities and backgrounds. Davidson opines that when students are allowed to work together, they develop habits of collaborative learning, thereby respecting one another's voices and experiences; however, implementing group work is not always a smooth experience.¹⁶

Cohen and Lui postulate that the teacher-centred instruction factor is a consistent negative predictor of value-added scores, even after controlling for teachers' average classroom observation scores.¹⁷ Cohen the interactive instruction factor predicts positive value-added scores. Their results suggest that the text-as-data approach has the potential to enhance existing classroom observation systems by collecting far more data on teaching with a lower cost, higher speed, and the detection of multifaceted classroom practices.¹⁸ Edwin's active participation of students in the learning process should be enhanced and that the available resources though inadequate should be fully utilized to enhance practical work, he added that teachers and learners should be motivated to encourage a more positive attitude.¹⁹ There should be continuous and effective monitoring of the teaching practices.

The Use of Group Learning Accounting versus Teacher Centered Approach

Mazvaramhaka claims that group work can be viewed as ineffectual since students often switch their reliance from the teacher to the group's more experienced members.²⁰ Some students grow more certain that they can instruct others without the teacher's help, while others start to believe that they cannot understand without the group's help. Lathan Learning becomes a more collaborative process involving the teacher, the students, and the students themselves.²¹ Pupils develop their communication and teamwork abilities. When they can actively participate in their own education and connect with one another, students are more likely to be interested in what they are studying.²² Lathan then said Maintain order in the classroom! The instructor has total authority over the classroom and its activities. An instructor's worry that pupils might be missing important information is reduced when they are in complete control. A teacher who assumes complete accountability for a class of students' education helps the class by dedicating more time to preparation, planning, and research.²³

The Effect of Using Group Learning Accounting versus Teacher Centered approach in the Classroom

Agustina and Susanto assert that one of a teacher's responsibilities and careers is to cultivate relationships in the classroom.²⁴ Developing positive relationships between teachers and students or between students and one another is a good strategy to avoid pedagogical issues, social unrest, and unusual behaviour.²⁵ There is a plethora of ways at one's disposal to foster positive relationships between

¹⁵ L. Baloche and C. M. Brody, "Cooperative Learning: A Social Constructivist Perspective," *Theory Into Practice* 58, no. 2 (2019): 109–18.

¹⁶ Samuel H. Dresner, "Homosexuality and the Order of Creation," *Judaism* (Davidson, 1991).

¹⁷ D. Cohen and K. Lui, "Using Text-as-Data Approaches to Enhance Classroom Observation: Evidence from Value-Added Modelling," *Educational Evaluation and Policy Analysis* 43, no. 2 (2021): 237–60.

¹⁸ Cohen and Lui, "Using Text-as-Data Approaches to Enhance Classroom Observation: Evidence from Value-Added Modelling."

¹⁹ Edwin Yingi, Tomy Ncube, and Everisto Benyera, "Situating Dashed Prospects of Independence into the Xenophobic Narrative in South Africa," *Journal of Black Studies* 55, no. 1 (2024): 68–89.

²⁰ M. Mazvaramhaka, "Collaborative Learning in Zimbabwean Secondary Schools: Opportunities and Challenges," *Journal of African Education Studies* 15, no. 1 (2018): 20–28. 24

²¹ Lathan, "Teacher-Centered vs. Student-Centered Learning: A Comparative Perspective."

²² Lathan, "Teacher-Centered vs. Student-Centered Learning: A Comparative Perspective."

²³ Lathan, "Teacher-Centered vs. Student-Centered Learning: A Comparative Perspective."

²⁴ E., Agustina and H. Susanto, "Developing Positive Classroom Relationships: Strategies for Educators," *Journal of Educational Psychology* 112, no. 3 (2020): 321–35.

²⁵ Agustina and Susanto, "Developing Positive Classroom Relationships: Strategies for Educators."

educators and students or amongst students themselves.²⁶ Saayir states that even after adjusting for instructors' average classroom observation scores, the teacher-centred instruction factor remains a reliable negative predictor of value-added scores. The interactive instruction factor predicts A positive value-added score.²⁷ The findings imply that the text-as-data method can improve current classroom observation systems by gathering a greater amount of teaching data at a faster rate, with less cost, and with the ability to identify a wider range of classroom activities.²⁸

THEORETICAL FRAMEWORK

The theory underlying the research is the Asset-Based Theory. The asset-based approach to teaching and learning is an approach that focuses on the strengths of the students. This approach seeks to unlock student's potential by focusing on their talents and capabilities.²⁹ This theory focuses more on the advantages (strengths) of the learner than on the weaknesses.³⁰ Richards takes students' discipline as an example of the asset-based approach; he then states that the theory elaborates the student's discipline as an asset-based approach or deficit mode; the theory focuses on building relationships with and an understanding of students rather than punishing them with detentions, suspensions, and expulsions.³¹ It explores diversity in characteristics, reasoning capacity indifferences and culture. The Framework dwells more on the use of using group learning when teaching your learners, it enlightens about the factors contributing to the effectiveness of group learning versus teacher centred in the classroom last but not least it will dwell more about the effect of using group learning rather than teacher centered where the current will state what other researchers say about the topic.

The Asset-based Theory serves as a valuable framework for understanding and conducting research on the learner's Perceptions On The Effectiveness Of Group Learning Versus Teacher Centered Approach due to the following reasons:

1. **Focus on the strengths:** Asset-based theory emphasises the importance of focusing on the strengths and assets present within a community instead of highlighting its challenges. When considering perceptions regarding the effectiveness of group learning compared to a teacher-centered approach, this perspective suggests viewing personalized learning in the Amathole district as a valuable resource rather than as an objection.
2. **Asset mapping:** Asset-based Theory encourages scholars to engage in asset mapping exercises to identify the existing resources and capacities within a community. In this study, the researcher can outline the various teaching strategies employed by educators during lesson delivery, along with the potential personalized learning resources available in the educational environment.
3. **Cultural capital:** The theory of cultural capital posits that it serves as a valuable commodity that individuals contribute to the learning process. Asset-Based Theory emphasizes that cultural capital is a significant asset that enhances learning. In the context of perceptions regarding group learning versus teacher-centered approaches, individuals may hold a wealth of personalized and cultural knowledge that can deepen their understanding of accounting. Researchers can investigate how different strategies can aid learners in mastering accounting and how these strategies influence students' learning and academic achievement in the subject.
4. **Asset-based pedagogies:** Asset-Based Theory promotes the creation of teaching methods that leverage the current strengths and experiences of learners. Regarding students' views on group learning in accounting as opposed to teacher-centered education, this could mean integrating students' own experiences in accounting lessons, utilizing pertinent examples and resources, and fostering collaborative learning settings where students can draw upon their individual understandings to aid one another's learning.

²⁶ A. Saayir, "Teacher-Centered Instruction and Its Impact on Learning Outcomes: A Value-Added Analysis," *Journal of Teaching Effectiveness* 28, no. 1 (2023): 89–105.

²⁷ Saayir, "Teacher-Centered Instruction and Its Impact on Learning Outcomes: A Value-Added Analysis."

²⁸ Saayir, "Teacher-Centered Instruction and Its Impact on Learning Outcomes: A Value-Added Analysis."

²⁹ H. Richards, "The Asset-Based Approach in Education: Unlocking Potential and Community Growth," *Educational Theory and Practice* 19, no. 3 (2023): 144–59.

³⁰ G. Gay, *Culturally Responsive Teaching: Theory, Research, and Practice*, 3rd ed. (New York: Teachers College Press, 2018).

³¹ Richards, "The Asset-Based Approach in Education: Unlocking Potential and Community Growth."

- 5. Community engagement:** Asset Based Theory places a strong emphasis on the value of community involvement and teamwork in resolving issues and fostering favourable results. In order to guarantee that the opinions and views of these stakeholders are taken into consideration while draughting the study's conclusions and suggestions, researchers might involve a variety of stakeholders in the research process, such as parents, teachers, students, and community leaders.

METHODOLOGY

The researcher collected and analysed the study's data using a qualitative approach/method. According to Bhandari, the qualitative strategy involves gathering and examining non-numerical data, such as a screenplay, videotape, or audio, to comprehend viewpoints, attitudes, or proficiencies.³² The use of the qualitative research method in this study was influenced by various theoretical constraints, focusing on investigating the learner's perceptions of the effectiveness of group learning versus the teacher-centred approach at Vuluhlanga High, Amathole East District. This qualitative study utilised a case study approach to explore the learner's perceptions of the effectiveness of group learning versus the teacher-centred approach at Vuluhlanga High, Amathole East District. The case study method allowed for an in-depth examination of specific instances within their real-life context, providing rich insights into the complexities and effectiveness of group learning and teacher centred.³³ Unlike merely presenting abstract theories or principles, case-study research offers a concrete example of real people in real situations, which can help readers better understand the ideas being discussed.³⁴

The research centred on two high schools within Amathole East District in the Eastern Cape. The study population comprises 3 schoolteachers, and 5 school learners within the district, which constitutes a sample size of 8 participants, and the participants were coded as Educator (1-3) and Learner (1-5). To determine the product, the researcher employs a sample-based strategy with a distinct focus on purposive sampling, as defined by Patton.³⁵ Interviews are the primary data collection tool, offering flexibility in exploring specific topics while ensuring comprehensive coverage of critical areas. The interviews are carefully crafted to gather detailed insights into the effectiveness, challenges, and experiences pertaining to the aforementioned case in the study.³⁶ They were transcribed and analysed using thematic coding to identify common patterns and themes.

Ethical Considerations

The Eastern Cape Department of Education and the school principal for each school granted permission before the transmission of this study. The researcher explained why it is essential that associates participate in this study in their capacity as experts. As soon as possible, the researcher sent a letter requesting permission to conduct the research to the school teachers, and learner. Every participant was given an informed consent form before they participated in this study; in the cases of learners below the age of 18, parents were requested to sign the consent form on their behalf. The principal of each school granted permission to carry out this study. The participants were assured that the data collected would be used for academic purposes only. The data was only accessible to the researcher and the supervisor. Interviewees were anonymous. Names of participants were not revealed in this study. Principles of the Ethical Code of Conduct were highly prioritised.

The researcher emphasised to all participants that they have the right to withdraw from the study at any point, particularly if they feel uncomfortable or distressed during their involvement. This assurance of freedom to withdraw is a crucial ethical consideration in qualitative research, as it helps to foster an environment of trust and respect between the researcher and participants.

³² P. Bhandari, "An Introduction to Qualitative Research," Scribbr, 2020, <https://www.scribbr.com/methodology/qualitative-research/>.

³³ P. Grossman, *Teaching Practice and Teacher Education: A Reflective Approach to Pedagogy* (Cambridge: Cambridge University Press, 2024).

³⁴ R. Neville, "Morality and Community in Africa," in *What Is a Good Life? An Introduction to Ethics in 21st Century Africa.*, ed. Louis et. al., Kretzschmarin (Eileen: Acad SA Publishing, 2009).

³⁵ S. G. Jurs and M. Wierman, *Educational Research: The Inquiry Process*, 2nd ed. (Denver, Colorado: Prentice Hall., 2016); Michael Quinn Patton, *Qualitative Research & Evaluation Methods: Integrating Theory and Practice*, 4th ed. (SAGE, 2015).

³⁶ C. Highton, *Interview Techniques for Educational Research* (Cambridge: Cambridge University Press, 2021).

PRESENTATION OF FINDINGS

The coding of participants: all the participants, both the educators and learners are coded as follows

- Educators as educator 1 to educator 3
- Learners as learner 1 to learner 5

The school learners and teachers are using English when responding to the questions being asked as it is the medium of instruction and a common language. The current researcher first interviewed the teachers.

Educator 1 answered the questions as follows:

As an educator what other teaching strategies/ methods do you use to teach your learners, and do you use the same approach when teaching all the topics in the accounting textbook?

- ✓ As an accounting educator, I use different teaching strategies such as formative assessment and cognitive activation. Learners can not rely on memory alone; they need to approach accounting strategically and creatively to succeed in the most complex problems. Learners need to learn from teachers; be informed about their progress and work independently and collaboratively. Above all, they need to be constantly challenged differently.

Have you ever used group learning when teaching and assessing your learners? If yes, how were the outcomes?

- ✓ Yes, I use group learning as it encourages the learners to develop various interpersonal, intrapersonal, presentational, and communicational skills, all beneficial to life. It helps learners refine understanding through discussion and explanation.

How do you assess learners your learners and how many times do you assess them?

- ✓ I assess my learners using both direct and indirect measures. Direct measures may include homework every day, quizzes, exams, reports, research projects, case study analysis, and topic text and Fridays. I assess my learners every day to see their progress.

Do you allow your learners to ask questions or respond to questions to see their understanding? Explain.

- ✓ Asking questions helps us identify gaps in learners' understanding and make sure they are on the right track when finding solutions. Allowing them to ask questions helps the educator to clearly see their progress regarding that certain topic. I always use strategies when asking them questions, for example, I ask them whether they agree or disagree and to explain why. This gives a clear indication of their understanding.

What can the Department of Education do to assist in order for the learners to improve the learners passing levels?

- ✓ The Department of Education must give learners tutors so that they won't really have extra time to do unnecessary things since they will be tied to their school work.

Educator 2 answered the questions as follows:

As an educator what other teaching strategies/ methods do you use to teach your learners and do you use the same approach when teaching all the topics in the accounting textbook?

- ✓ Blended learning. With a blended learning teaching strategy, technology is incorporated with traditional learning. This allows students to work at their own pace, research their ideas and become more physically engaged during lessons. Whiteboard with engaging activities and posting classwork online for easier access.
- ✓ Cooperative Learning: Cooperative learning gives learners the opportunity to work together and see different points of view. It also improves self-confidence in learners. The different approaches to accommodate individual attention depends on the basic needs.

Have you ever used group learning when teaching and assessing your learners? If yes, how were the outcomes?

- ✓ I have used good group learning experiences to help build academic self-confidence. Learners develop their own voices and shape their perspectives in relation to peers. Well, performing groups receive social support and encouragement to take risks. Group learning can increase learners' responsibility for their own learning.

How do you assess learners your learners and how many times do you assess them?

- ✓ Formative assessment: This assessment tool measures day-to-day learning outcomes by using assignments like homework or classwork to engage learners' performance against learning goals.
- ✓ Summative assessment: This assessment tool measures cumulative knowledge and achievement through standardised tests, final exams and more. While it is best to measure learners' progress data frequently through the formative assessment process, combined into a unified assessment strategy, these tools provide you with complete visibility into learner's progress throughout the entire year.

Do you allow your learners to ask questions or respond to questions to see their understanding? Explain.

- ✓ Yes, when preparing to teach, compose specific questions that you will ask your learners. Doing so will help you increase learners' participation and encourage active learning in my accounting classroom.

What can the Department of Education do to assist in order for the learners to improve the learners passing levels?

- ✓ The Department of Education must do career exhibitions so that the learners will forever be motivated when they try to forget their goals it will always come to their minds and the learners will read their books because they know that whenever they are losing hope and faith the Department will always be there.
- ✓ The Department of Education must also award the learners with certificates so that they know that they are not mainly doing it for the school but for the region and Eastern Cape at large.

Educator 3 answered the questions as follows:

As an educator what other teaching strategies/ methods do you use to teach your learners, and do you use the same approach when teaching all the topics in the accounting textbook?

- ✓ As a maths teacher I use a monkey do monkey see because math is all about knowing the steps or methods on how to calculate something. I do use it in all topics because there are topics that have various methods therefore understanding is needed so that the learner can choose a method that is easier to apply for themselves.

Have you ever used group learning when teaching and assessing your learners? If yes, how were the outcomes?

- ✓ I have used group learning and I achieved good results, 85% of the class passed. Group learning creates a platform for peer-to-peer learning & teaching which I believe to be very beneficial because the learners can explain to each other the content in terms that they can easily understand, and they may even use an approach or technique as a teacher you never thought of.

How do you assess learners your learners and how many times do you assess them?

- ✓ I try to assess my learners daily by giving them a class activity and homework. Also, after two weeks I assesses them by making them write a sit-down class test using examination protocols and regulations, for instance, not talking to each other and prohibiting the use of resources that will assist them in completing the test.

Do you allow your learners to ask questions or respond to questions to see their understanding? Explain

- ✓ I do allow learners to ask or respond to questions to see their understanding. Questions require critical thinking and application, therefore asking a learner a question allows me and the learner to assess whether or not she/he understands the content based on the answer provided. During the class after each section or subtopic, I give the learners a chance to ask questions, so that they can not be overwhelmed by the content or topic of the day.

What can the Department of Basic Education do to assist in order for the learners to improve the learners passing levels?

- ✓ The DBE can hire more Math teachers and tutors. If there is more than one teacher at a school, in each class the learners will be divided amongst the teachers allowing the teachers to be more observant of the learners' understanding, weakness, and progress. As the saying goes, the more the merrier.

The learners answered the questions being asked as follows

Learner 1

Here at school, does your accounting teacher use other teaching strategies rather than using teacher centered? If yes, please do mention the strategies or methods used

- ✓ Yes quite a few though, but I think I would like to go with role play, my teacher uses role-play a lot we always act out even though it is time-consuming.

How does it feel to be taught using teacher centered? Explain your view

- ✓ Other than the fact that I have sat in a class taught using teacher centered my whole life, I feel being taught by a teacher directly is a more suitable way to understand any topic generally, the emphasis and explanation, visualisations and gestures, and also the comfortability of being taught lively by a person who can identify any spot you are lacking on is quite phenomenal and also because, maybe, the unrivalled communication is beyond any caliber.

Here at school, what is the learners passing level of accounting and where do you think the teacher should improve in order for you to get level 7's?

- ✓ It is level 5 and yes sure it needs some patching up there and there to make about a finalising of the performance and of course I think the teacher should introduce something called BYOD in the class or just generally ICT. Accounting is a very hard subject to visualise, so trends and charts that could be visualised on a device or projector could really assist us into having a better understanding of the whole subject.

Learner 2

Here at school, does your accounting teacher use other teaching strategies rather than using teacher centered? If yes, please do mention the strategies or methods used

- ✓ Yes, feedback and reflection whereby we give feedback to our teacher after every lesson and reflect on what we learnt during the lesson just so our teacher can know where we lack in terms of understanding the topic taught.

How does it feel to be taught using teacher centered? Explain your view

- ✓ Being taught using teacher centred is straining because you don't get a chance to ask questions regarding what is taught, you don't even tell your teacher what you've learnt because they've already delivered what they wanted to and are satisfied with themselves without acknowledging the understanding of the ones being taught. Sometimes the pace they use is advantageous to them but not to us, people who need the information.

Here at school, what is the learners passing level of accounting and where do you think the teacher should improve in order for you to get level 7's?

- ✓ The learners passing level in accounting is 65%, in my opinion, our teacher should let us do a collaboration, where we get together as groups in class and discuss questions, there are also people who are the best in accounting, they can be the ones to take over and lead us in whatever topic we don't understand. Our teacher should just sit and listen and then correct where we make mistakes. This could benefit those who don't understand the teacher while teaching in class and also help those who understood to gain more information, that way I know we could all get level 7s.

Learner 3

Here at school, does your accounting teacher use other teaching strategies rather than using teacher centered? If yes, please do mention the strategies or methods used

- ✓ Yes, working in groups, and making extra classes get a learner amongst the class to explain further for those who fail to understand the teacher

How does it feel to be taught using teacher centered? Explain your view

- ✓ It makes things more difficult because sometimes other learners do not understand the teacher they prefer to hear from other learners.

Here at school, what is the learners' passing level of accounting, and where do you think the teacher should improve in order for you to get level 7s?

- ✓ The highest level is level 4, at each end of the week the teacher must offer the learners some test to see their progress and the teacher must ensure that the learners practice more often.

Learner 4

Here at school, does your accounting teacher use other teaching strategies rather than using teacher centered? If yes, please do mention the strategies or methods used.

- ✓ Yes, the teacher does use other methods, such as:
 - Playing memory
Games in order to memorize certain concepts. For instance, quizzes to recite definitions.
 - The teacher composes songs/raps on key concepts that we, as learners, are required to memorize.
 - After every week, we are Given the opportunity to work together as a class and practice past question papers.

How does it feel to be taught using teacher centered? Explain your view.

- ✓ Being taught by the teacher center definitely has its advantages. With the strategic planning and management used by our teacher, I believe that the majority of the learners in the class understand the subject (Accounting). It is a gift, simply because our teacher cares about us and our future.

Here at school, what is the learner passing level of accounting, and where do you think the teacher should improve in order for you to get level 7's?

- ✓ The passing level here at school is level 3 and above. I think if our teacher can spend more time identifying learners who struggle with understanding the concepts and helping them polish up the little that they understand, level 7s can be obtained from learners.

Learner 5

Here at school, does your accounting teacher use other teaching strategies rather than using teacher centered? If yes, please do mention the strategies or methods used.

- ✓ The teacher uses other strategies when seeing that we as learners struggling to understand the teacher centered way of teaching, the teacher uses strategies like doing practicals with us e.g opening a business and recording all income in cash journals and all debts on the debit journal this helped us understand stand more clearly on journals, another strategy the teacher used was

when schools open the teacher would give us our previous examination question paper would so that we could answer it together and see how to answer these questions.

How does it feel to be taught using teacher centered? Explain your view.

- ✓ It's pressuring for us students because teachers mostly fall short when it comes to teaching us a new topic every week or 5 days.

Here at school, what is the learner passing level of accounting, and where do you think the teacher should improve in order for you to get level 7's?

- ✓ The passing level of accounting at school is level 5. To improve on this, the teacher should offer extra classes every weekend and must find different teachers to teach us because it might happen the problem is within our teacher

DISCUSSION

Theme 1: Teaching Strategies Used by Educators in Accounting Classrooms

The feedback from the three educators illustrates a range of pedagogical approaches that extend beyond traditional teacher-centred methods. Educator 1 emphasised the importance of formative assessment and cognitive activation, asserting that learners need strategic and creative approaches to thrive in accounting. This perspective aligns with Edwin, who argued that active engagement in the learning process is essential and that educators should creatively leverage the resources available to them.³⁷

Educator 2 introduced blended learning and cooperative learning techniques, which incorporate technology and encourage collaborative efforts. This approach resonates with the principles of Asset-Based Theory, which focuses on recognising and utilising learners' strengths and capacities. Meanwhile, Educator 3, a mathematics teacher, favoured a “monkey see, monkey do” approach, emphasising the demonstration of steps an effective strategy in procedural subjects like mathematics and accounting.

These teaching strategies reflect a shift away from didactic methods toward more inclusive and participatory approaches. Baloche and Brody support this notion, stating that collaborative methods, such as group learning, can accommodate diverse learning needs, promote socialization, and enhance interpersonal skills.³⁸ These insights further reinforce the Asset-Based Theory, which advocates for the identification and nurturing of students' existing assets and capabilities rather than focusing solely on their deficits.

Theme 2: Group Learning as a Pedagogical Strategy

All three educators confirmed the effectiveness of group learning, highlighting its positive outcomes. Educator 1 underscored its capacity to enhance interpersonal and presentation skills, while Educator 2 observed an increase in academic confidence and responsibility among students. Educator 3 reported a significant improvement in performance, noting that 85% of learners passed after the introduction of group work. This aligns with Davidson's assertion that collaborative learning promotes respect for diverse perspectives and bolsters academic engagement.³⁹ Additionally, Cohen and Lui suggest that interactive instruction, such as group learning, is a predictor of favourable educational outcomes, further affirming the value of these strategies.⁴⁰

Conversely, some scholars, including Mazvaramhaka, caution that group learning can become counterproductive if not adequately managed, potentially leading some students to rely excessively on their peers.⁴¹ However, within the framework of the Asset-Based Theory, such challenges are viewed not as obstacles but as opportunities to leverage learners' leadership and cooperative strengths. The encouragement of peer facilitation, as evidenced in the educators' approaches, aligns effectively with asset mapping by identifying learners who can lead and support their peers.

³⁷ A. Edwin, “Motivation in the Classroom: Enhancing Student Participation,” *South African Journal of Education* 37, no. 4 (2017): 98–112.

³⁸ Baloche and Brody, “Cooperative Learning: A Social Constructivist Perspective.”

³⁹ M. Davidson, “Group Dynamics and Cooperative Learning in Education,” *Journal of Instructional Pedagogies* 27 (2021): 56–69.

⁴⁰ Cohen and Lui, “Using Text-as-Data Approaches to Enhance Classroom Observation: Evidence from Value-Added Modelling.”

⁴¹ Mazvaramhaka, “Collaborative Learning in Zimbabwean Secondary Schools: Opportunities and Challenges.”

Theme 3: Learner Assessments and their Frequency

The findings reveal a consistent trend of frequent and varied assessments among educators. Educator 1 and Educator 3 indicated that they assess learners daily through class activities, homework, and weekly tests. In contrast, Educator 2 employed both formative and summative assessments, aligning their approach with constructivist principles that emphasise the importance of regular feedback and scaffolding to support student progress. These assessment strategies resonate with Saayir, who highlighted that interactive instruction and continuous assessment are critical predictors of enhanced learner performance.⁴²

Frequent assessments offer real-time insights into learners' understanding and identify gaps in knowledge, which facilitates timely interventions. This approach aligns with the Asset-Based Theory, which advocates for maximising learners' potential through individualised support and recognition of their efforts and progress. The theory positions assessment not merely as a grading tool but as a means to guide learners towards improvement a perspective echoed by Edwin, who argued for the ongoing monitoring and reinforcement of effective teaching practices.⁴³

Theme 4: Student Participation and Questioning in Classrooms

All educators acknowledged the significance of enabling learners to both ask and respond to questions. Educator 1 highlighted the use of questioning techniques to assess understanding, including inviting students to agree or disagree with various statements and justify their reasoning. Meanwhile, Educator 2 stressed the importance of planning specific questions to encourage active learning, while Educator 3 utilised questioning to foster critical thinking and prevent students from feeling overwhelmed by the material. This practice aligns with Lathan, who underscores the value of interaction in the classroom and notes that student engagement is enhanced when learners can actively partake in their education.⁴⁴

This approach also aligns with the Asset-Based Theory, which advocates for recognising and building upon students' strengths, such as their reasoning and communication abilities. Through questioning, learners are not merely assessed but are empowered to articulate their thoughts, thereby becoming co-constructors of knowledge.

Theme 5: Learner Perceptions On Teaching Approaches And Performance Levels

The students generally acknowledged that teachers employ a variety of strategies, including role play, feedback and reflection, group work, memory games, and practical applications like running mock businesses. These methods were valued for their effectiveness in enhancing understanding and retention. However, the students expressed mixed feelings regarding teacher-centred approaches. While some, such as Learner 1 and Learner 4, recognised the advantages of direct instruction, others, including Learners 2 and 3, criticised it for limiting participation and failing to address individual learning needs. These sentiments are consistent with the findings of Cohen and Saayir, who reported that teacher-centred instruction negatively impacts value-added scores, whereas interactive methods lead to more favourable outcomes.⁴⁵

The learners' recommendations to incorporate ICT tools, promote collaborative learning, and facilitate peer-led discussions align with the principles of Asset-Based Theory. These suggestions are rooted in the belief that learners possess unique strengths and can support one another throughout the learning process. As Richards notes, leveraging student assets, such as technological proficiency and leadership potential, can transform the educational experience.⁴⁶

Theme 6: Recommendations For Improvement from Educators and Learners

Educators have suggested that the Department of Basic Education (DBE) should provide additional tutoring services, organize career exhibitions, and expand the number of subject teachers, particularly

⁴² Saayir, "Teacher-Centered Instruction and Its Impact on Learning Outcomes: A Value-Added Analysis."

⁴³ Edwin, "Motivation in the Classroom: Enhancing Student Participation."

⁴⁴ Lathan, "Teacher-Centered vs. Student-Centered Learning: A Comparative Perspective."

⁴⁵ Cohen and Lui, "Using Text-as-Data Approaches to Enhance Classroom Observation: Evidence from Value-Added Modelling"; Saayir, "Teacher-Centered Instruction and Its Impact on Learning Outcomes: A Value-Added Analysis."

⁴⁶ Richards, "The Asset-Based Approach in Education: Unlocking Potential and Community Growth."

in high-demand areas such as Mathematics and Accounting. These recommendations align with Edwin's assertion that enhanced support structures and resources are essential for improving learner outcomes.⁴⁷ Learners have echoed these sentiments, advocating for extra classes, the involvement of diverse teachers, and more frequent assessments. Such interventions not only adhere to best practices in education but also highlight the importance of incorporating learner feedback to drive instructional improvements.

From an Asset-Based Theory perspective, these recommendations acknowledge the systemic and individual resources that can be harnessed to enhance learning outcomes. This theory emphasises the need to identify community strengths, such as motivated learners, skilled teachers, and dedicated administrators, and leverage them to collaboratively address challenges.

Significance of the Findings

These findings are noteworthy as they directly address the research question concerning the perspectives of both educators and learners on the effectiveness of group learning compared to teacher-centred approaches in accounting education. The consistent positive feedback regarding group learning, alongside the criticism of solely teacher-centred methods, supports the growing body of literature that champions learner-centred, inclusive, and interactive pedagogies. Additionally, the alignment of participants' responses with Asset-Based Theory highlights the importance of building on the strengths of both learners and educators to improve educational outcomes.

By situating these findings within the existing literature and theoretical framework, the research not only validates but also broadens our understanding that participatory teaching methods, regular assessments, and active learner engagement are crucial for effective teaching and learning, particularly in complex subjects such as accounting. These insights hold particular significance in regions like the Eastern Cape, where educational challenges are exacerbated by resource limitations and systemic inequalities. Acknowledging and utilising the existing assets in this context can provide sustainable pathways for enhancing student performance and promoting educational equity.

RECOMMENDATIONS

Based on the research findings, the study recommends that the Department of Education intervene in Further Education and Training (FET) by providing tutoring sessions for learners, as accounting is known to be a particularly challenging subject. The Department of Basic Education should also encourage teachers to employ diverse teaching strategies to create a more engaging and dynamic classroom environment, ultimately leading to improved student performance. One of the interviewed teachers suggested that schools hold career exhibitions once or twice a year to remind learners of their academic goals and career aspirations. Additionally, learners in the FET should be offered a variety of teaching approaches to cater to their individual preferences. Implementing these recommendations could yield numerous benefits for the country, such as an increased employment rate, a reduction in dropout rates, and a rise in overall pass rates across the nation, provinces, and districts. Furthermore, the researcher recommends that the South African government, in collaboration with the Department of Education, organise workshops for teachers to emphasise the significance of personalised learning. These workshops would provide guidance on effective strategies and methods for teaching and assessing learners, ultimately enhancing not only school performance but also provincial and district outcomes.

CONCLUSION

This study indicates that achieving inclusive education through group learning is a significant challenge, yet it is a necessary endeavour. Some students prefer collaborative learning for studying Accounting, while others favour a teacher-centred approach. Despite teachers expressing a willingness to utilize various teaching methods, they often lack the ability and interest in personalized learning, as well as the appropriate support to implement it effectively. The research findings also highlight additional factors related to the use of multilingualism, such as delays in the syllabus and time constraints. These challenges can stem from the school environment and departmental issues. Ultimately, the burden falls

⁴⁷ Edwin, "Motivation in the Classroom: Enhancing Student Participation."

on learners, who may lose interest in their studies if the teacher is the only one engaging in classroom discussions. Consequently, this can lead to poor performance, as not all students may grasp the material being presented. To foster a more engaging learning atmosphere, it is crucial to diversify teaching strategies to accommodate different learners' needs. Such changes can not only spark motivation and eagerness to learn among students, but they can also positively influence pass rates at the school, provincial, and national levels, as well as address issues like unemployment and high dropout rates among students.

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