



Assessing Resource Support for Grade 10 Accounting Teachers in South African Schools: Insights from Teachers Perspectives



Anele May¹  & Motalenyane Alfred Modise² 

¹ Faculty of Humanities, Central University of Technology, Free State, South Africa.

² Faculty of Education, Central University of Technology, Free State, South Africa.

ABSTRACT

In this empirical research paper, we assessed resource support for accounting teachers in South African schools, which mostly depended on the insights of teachers' perspectives. This paper discusses the kind of teaching resources that accounting teachers in Grade 10 require to provide effective teaching for Grade 10 Accounting learners in South African schools in the 21st century. In addition, this paper proposes strengthening the understanding and use of technological resources for accounting teachers to enhance curriculum implementation. Furthermore, the study employed a qualitative research approach and semi-structured interviews were administered to the 5 participants who were teachers in Lejweleputswa District in the Free State Province of South Africa (female-60%, male-40%, Post level: PL2 -60%, PL3-40% black- 80%; White-20% age range from 26 to 51). They completed a semi-structured interview on their views about professional development activities that accounting teachers require to provide quality teaching. The data was thematically analyzed using open-coding. Findings suggest that continuous workshops are critical to update accounting teachers with new developments in Accounting. The different and innovative ways of teaching accounting need special attention. The study further indicated that the use of technology in teaching accounting must be emphasis in the 21st century to produce learners equipped with skills. In light of the findings, the paper argues that accounting teachers may need to acquire strategies for teaching accounting and improve their skills in teaching the subject in the 21st century, using upgraded technological resources.

Correspondence

Anele May

Email: amay@cut.ac.za

Publication History

Received:

23rd April, 2025

Accepted:

17th October, 2025.

Published:

29th December, 2025.

To Cite this Article:

May, Anele, and Motalenyane Alfred Modise "Assessing Resource Support for Grade 10 Accounting Teachers in South African Schools: Insights from Teachers Perspectives." *Journal of Education and Learning Technology* 6, no. 12 (2025): 1299 - 1308. <https://doi.org/10.38159/jelt.20256125>.

Keywords: Resource support, accounting teaching, teachers' perspective, Empirical research, Technological resources.

INTRODUCTION

Researchers and practicing professionals are interested in the impact accounting education has on the growth of accounting professionals. Accounting is an important subject in South Africa's high school curriculum because it provides students with fundamental financial literacy, analytical, and business skills that are necessary for personal empowerment and economic involvement. Teacher professional development is a factor that influences teacher learning and transformation. However, the efficacy of accounting education is inextricably linked to the resources available to facilitate teaching and learning. These materials, which include textbooks and teacher manuals as well as technological tools and professional development opportunities, serve as the foundation for effective instructional delivery.

Unfortunately, South Africa's education system continues to face significant resource distribution issues, particularly in historically underprivileged and rural schools. The authors claim that teacher learning conceptualizations frequently fail to account for teacher subjectivity and the impact of exogenous variables on teacher growth. Teacher subjectivity, which includes perceptions, prior knowledge, and internalization of the power and influences existing in educational policies and socioeconomic realities, has a significant impact on the outcomes of accounting teachers' development. Rural teacher development has been considered a burning issue in recent years, especially in deep poverty areas in the Free State.¹ Accounting teachers in rural schools do not have a thorough understanding of the subjects they teach.² These teachers are not given the professional support they need to develop their content knowledge and practice, lowering the quality of teaching the subject.³ This paper seeks to assess the form and quantity of resource support offered to Grade 10 Accounting teachers in South African schools, with a focus on understanding the topic through the teachers' eyes. The paper investigates the real-world effects of poor or uneven resource supply and identifies ideas for enhancing support systems using qualitative observations gathered from teachers in a variety of settings. By focusing on teachers' perspectives, the paper hopes to contribute to a more nuanced understanding of the issues facing accounting education, as well as to improve policies and practices that promote equality, effectiveness and sustainability in resource allocation.

LITERATURE REVIEW

Teacher education is a critical component in improving educational quality in schools. The trained teacher's professional development quality is determined by the quality of the curriculum/content to which he or she was exposed, as well as the ways in which it was implemented in the classroom. Competence is frequently associated with good teacher professional development performance in terms of learner performance, and there is a definite link in the educational field between a teacher's professional competence and learner performance.

Effective teaching, according to Ngwenya and Arek-Bawa, necessitates a thorough comprehension of the fundamentals of the subject being taught. There is a need for accounting teachers' professional development in order to excel in teaching accounting basics such as accounting concepts, principles, and equations.⁴ Modise supports this viewpoint, stating that "knowing accounting concepts and how they are related and organized enables teachers to build on the subject's content knowledge in teaching."⁵ Ngwenya believes, on the other hand, that teachers are left to deal with content knowledge issues with minimal help.⁶ As a result, this study contends that rural school teachers are unprepared for their lessons and are unclear about what is expected of them in every lesson.

According to Akpanobong and Asuquo, effective accounting education demands knowledge integration and abilities across the curriculum, as well as the capacity to modify accounting basics.⁷ As per the findings of a study conducted by Ngwenya and Maistry, teachers lack the requisite accounting abilities to teach the subject, leaving learners with minimal possibilities for logical reasoning in accounting.⁸ According to Manda, this shortcoming is problematic because it causes accounting lessons

¹ Jabulisile Ngwenya and Orhe Arek-Bawa, "Exploring the Quality of Grade 12 Accounting Education Textbooks," *The Journal for Transdisciplinary Research in Southern Africa* 15, no. 1 (August 27, 2019), <https://doi.org/10.4102/td.v15i1.662>.

² Jabulisile Ngwenya, "Accounting Teachers' Experiences of Communal Feedback in Rural South Africa," *South African Journal of Education* 39, no. S2 (December 31, 2019): 1–10, <https://doi.org/10.15700/saje.v39ns2a1502>.

³ A. M. Modise, "Pedagogical Content Knowledge Challenges of Accounting Teachers.," *International Journal of Educational Sciences* 13, no. 3 (2016): 291–97.

⁴ Ngwenya and Arek-Bawa, "Exploring the Quality of Grade 12 Accounting Education Textbooks."

⁵ Modise, "Pedagogical Content Knowledge Challenges of Accounting Teachers."

⁶ Ngwenya, "Accounting Teachers' Experiences of Communal Feedback in Rural South Africa."

⁷ Uyai E Akpanobong and E E Asuquo, "Teacher Quality and Students' Achievement in Financial Accounting in Senior Secondary Schools in Akwa Ibom State, Nigeria," *International Journal of Education and Research* 3, no. 9 (2015): 177–88; José Manuel Matos, "Construing Professional Knowledge of Secondary School Teachers of Mathematics: A Historical Perspective," *Pedagogical Research* 5, no. 3 (April 7, 2020), <https://doi.org/10.29333/pr/7898>.

⁸ Jabulisile C. Ngwenya and Suriamurthee M. Maistry, "Teaching and Assessment in Accounting: An Exploration of Teachers' Experiences in a Rural KwaZulu-Natal School," *Journal of Social Sciences* 33, no. 1 (October 9, 2012): 21–30, <https://doi.org/10.1080/09718923.2012.11893083>; Gregory Hine and Thuan Thai, "Pre-Service Mathematics Teachers' Self-Perceptions of Readiness to Teach Secondary School Mathematics," *Mathematics Teacher Education and Development* 21, no. 2 (2019).

to be taught with a deficit approach, compromising the subject's quality of instruction.⁹ Ngwenya's findings support the notion that "teachers who lack subject content knowledge are ill-equipped" to teach and convey things to learners in ways that are understandable.¹⁰ Subsequently, this study is of the view that when teachers lack curriculum knowledge or content understanding, they are more likely to encourage surface learning rather than deep learning. Nevertheless, accounting teacher professional development needs to be taken into consideration for the interest of the learners to receive quality teaching of the subject.

Teachers with adequate content understanding, according to Da Costa, are able to draw key connections between topics, such as employing context-based examples while delivering content to learners.¹¹ Consequently, Asadullah discovered that teachers in rural schools fail to demonstrate how the subject they teach relates to the learners' real-life experiences.¹² To address accounting teacher development gaps, this study proposes that it is necessary to reevaluate how accounting is taught and learned. Teachers need to better themselves in terms of academics and adapt to today's technology in order to teach this subject effectively, particularly in rural schools.

Diseko and Modiba, further highlight that a number of factors influence a teacher's choice of classroom teaching approach.¹³ Knowledge of the approach, prices, preparation time, subject matter nature, curriculum prescription, and research suggestions on the sequencing of the learning experience are only a few of them. These are important considerations for the accounting teacher to keep in mind. Accounting is not a subject that can be learnt just through memorization of the basic rules. It necessitates the learner's full participation in the learning process, solid theoretical understanding, and extensive practice in applying basic ideas. However, it is unknown how much these ideas are used by accounting teachers when teaching the topic.

METHODOLOGY

A qualitative research approach that assimilated semi-structured interviews was used to investigate the support system for accounting teachers in South African schools.

Participants

The data was generated through the administration of an open-ended questionnaire to Grade 10 Accounting teachers from 5 schools in the Lejweleputswa education district in the Free State province. Background information of the interview questions consisted of teacher qualifications, years of teaching experience, and the district's accounting working relationship. This information was gathered to learn about the maturity level, academic background, and experience of the teachers who took part in the study. A total of 5 Grade 10 teachers participated, 2 men and 3 women.

Data Collection Instruments

The data was collected through semi-structured interviews with the teachers. The interview was used to identify the specific problem areas of Accounting teacher development, so as to understand the kind of support teachers need to improve their Accounting content knowledge. The interviews were structured in a way that ensured that the participants understood the questions with the researcher's assistance, and the researcher was able to probe some follow-up questions during the interview for rich data. To ensure

⁹ David Charles Manda, "An Investigation on the Shortage of Accounting Teachers and Its Effect on High Schools Pass Rates in Vhembe District Limpopo Province, South Africa," *Journal of Social Sciences* 41, no. 3 (December 11, 2014): 433–40, <https://doi.org/10.1080/09718923.2014.11893378>.

¹⁰ R. Ngwenya, "Changes in the South African Accounting Curriculum," *Accounting Education Review* 21, no. 4 (2014): 133–51.

¹¹ David Antonio da Costa, "Knowledge to Teach and Knowledge for Teaching in Teacher Education Research," *Pedagogical Research* 5, no. 3 (April 10, 2020), <https://doi.org/10.29333/pr/7936>; Ngwenya and Arek-Bawa, "Exploring the Quality of Grade 12 Accounting Education Textbooks"; Deborah L Shepherd, "The Impact of Teacher Subject Knowledge on Learner Performance in South Africa: A within-Pupil across-Subject Approach," in *International Workshop on Applied Economics of Education*, Cantanzaro, 2013, 1–32.

¹² Kazi Md. Mukitil Islam and M. Niaz Asadullah, "Gender Stereotypes and Education: A Comparative Content Analysis of Malaysian, Indonesian, Pakistani and Bangladeshi School Textbooks," *PLOS ONE* 13, no. 1 (January 19, 2018): e0190807, <https://doi.org/10.1371/journal.pone.0190807>; Jan Bietenbeck, Marc Piopunuk, and Simon Wiederhold, "Africa's Skill Tragedy," *Journal of Human Resources* 53, no. 3 (2018): 553–78, <https://doi.org/10.3368/jhr.53.3.0616-8002R1>.

¹³ Rabaitse Diseko and Wendy Modiba, "Authentic Online Assessment in Assessing Basic Accounting Content Knowledge of Grade 10 Learners," in *EdMedia+ Innovate Learning* (Association for the Advancement of Computing in Education (AACE), 2018), 2177–82.

clarity, questions were arranged from simple to complex for the icebreaking and the relaxation of the participants, which included different cognitive levels.

In the social sciences, semi-structured interviews are the most common, whereas structured interviews have a set of questions from which no deviation is allowed. A semi-structured interview is more open, allowing new ideas to emerge as a result of what the interviewee says. Interviews provided teachers with an opportunity to reflect on the Accounting teacher development from the schools, in the district and in system support. The teachers were able to conduct in-depth discussions about the things they might not have had the opportunity to discuss informally, such as school support for their studies and content-based workshops in the district. All of the interviews took place in schools and lasted 45 minutes. The purpose of utilizing semi-structured interviews was to obtain sufficient information about the data required. Nonetheless, the researcher carefully listened to the participants' comments in order to elicit new information about their development in teaching the subject in the Lejweleputswa district. The information gathered through semi-structured interviews was transcribed verbatim and analysed thematically using content analysis as themes and categories emerged.

Validity and reliability

To obtain valid and reliable results consistently, the researcher used a questionnaire which had already been tested for validity. Semi-structured interviews were also used as follow-ups and confirmations of the data collected and the themes that arose from the interviews, which allowed accounting teachers to describe any additional information they wished to adopt to improve their teacher development programs.

The teacher development items to provide quality teaching of accounting are included in the interview questions to examine the different strategies of teaching accounting. The interview questions were moderated and validated by the accounting teacher as well as the accounting methodology lecturer in the Lejweleputswa district in the Free State province. Furthermore, the interviews took place after school as per the agreement with the participants who voluntarily took part in this research.

Ethical Considerations

The following procedures were followed in the research study in order to adhere to ethical standards for conducting research at the Faculty of Humanities at the Central University of Technology, Free State. First, the title of the research proposal was approved, and ethical clearance was issued by the University. Secondly, the researcher applied to the Free State Department of Education for the purpose of conducting research with learners, teachers, and official documents and approval was granted. Letters of request to sampled participants were written, and the participants who were sampled consented.

PRESENTATION OF FINDINGS

This section will discuss the analysis and interpretation of the information obtained from the semi-structured interviews based on the teacher's professional development, which were organized according to the following themes and sub-themes:

Theme 1: Professional development

This theme consists of two sub-themes to be discussed below.

Sub-theme 1.1: Teacher training and workshops.

Most participants have training sessions as accounting teachers in the district. They are also provided with short courses on content that takes place from 1 week to 4 weeks, depending on the type of course. They further stated that it is extremely important to attend these trainings, especially for accounting teachers, so that they can be able to familiarise themselves with the way questions are asked. Participant 1: (Head of Department) *“I think it’s better for them to be given an opportunity to be part of the training, especially in accounting so that they can be familiar with the way questions are asked especially in the content because this overlap from Grade 10, 11, 12, it’s the same topics but now because we got at least 2 papers 1&2 they need to know which topics are in paper 1 and in paper 2.*

Clarification: Teacher professional learning is becoming more popular as a way to assist the increasingly sophisticated abilities that learners must learn in order to be prepared for further education and careers in the twenty-first century. Deep knowledge of difficult topics, critical thinking, complex problem-solving, effective communication and cooperation, and self-direction are all skills that demand sophisticated methods of training.¹⁴ Professional growth is critical in teaching accounting, according to the researcher; educator training has a significant impact on school performance.

Sub-theme 1.2: Different teaching methods

Most participants asserted that teachers need to attend the workshops that are done by the district because they assist teachers in teaching with an approach to the level of learners. They also assist with that when the teachers need help, they talk with their colleagues in the district to understand some content in accounting. Using demonstration, discussion, and questioning teaching methods in accounting helps the learners to understand better. For instance, if the learner does not understand, the teacher can explain the content in another way for the learner to understand. It is always a good strategy to try different teaching methods. Participant 4: (PL1) *“When we attend workshops we are also learning as educators that alright it means when I’m teaching Grade 10s because it’s very important in Grade 10 as it the foundation when I teach those learners this is what I must emphasize for them so when they go to Grade 11&12 I don’t repeat the same thing, I just remind them because I have laid a good foundation in them at Grade 10 level. So, workshops with the subject advisor do assist, cluster meetings with other educators, meaning in your cluster, where you have other educators, you communicate with next-door schools on how you are doing things, how to set up activities, and how to do the tests. It also assists and gives a teacher the best method of teaching each topic in accounting.”*

Clarification: The interactive method is a modern approach to engaging education that includes tools for learning that encourage the exchange of ideas, experiences, and knowledge. Interactivity is defined as a desire for active cooperation and involvement with a strong, active participatory component. Learning requires communication and teamwork. It is built on mutual interactions and refers to the active learning process in which the learner works on information in order to transform it into fresh, personal, and internalized knowledge. The learner rebuilds senses in a productive way by exploring the educational environment, solving challenges, and applying what he or she has learned in new settings.¹⁵

Theme 2: Approaches to teaching accounting at the district level.

This theme consists of two sub-themes to be discussed below.

Sub-theme 2.1: Subject advisors’ involvement

Some participants stated that subject advisors normally advise teachers to use a teaching method called participative learning in teaching accounting, which allows learners to participate. They believe that as learners participate in teaching and learning, they are gathering more knowledge on the subject. Furthermore, the implementation of the scaffolding teaching method is where teachers take those learners to a certain level, and as they are moving along, teachers assist them, and they become the mediators between the learners and the content. Using different teaching methods in accounting assists learners to achieve higher marks, and these are the most effective strategies that have been working for years now. It is extremely important to allow participative teaching, peer teaching, and learning whereby learners share their experience with the content. For example, if a learner understands a certain topic properly, he/she will be given a chance to present that topic to his/her peers. Participant 5: *“Since I’ve been using the participative method, I have seen a lot of improvement because whenever I introduce the topic, I summarise it, and I give them the overview of what is expected on that particular topic. For example, when I introduce the cash flow statement to them, I give the overview of why we have to do the*

¹⁴ H. C. Hill, M. Beisiegel, and R. Jacob, “Professional Development Research: Consensus, Crossroads, and Challenges,” *Educational Researcher* 42, no. 9 (2013): 476–87.

¹⁵ 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.

cash flow statement and the format of the cash flow statement, and then, after knowing the format, the calculations will be done at a later stage, knowing what is expected to get there. When I used that method, learners find it easy; they will even say they are enjoying accounting, and I think it's the summary I am giving them, it helps a lot for me."

Participant 2: *"Honestly, I've found the workshops conducted by subject advisors to be incredibly beneficial. Last year, I attended one in Bloemfontein just before the Covid-19 pandemic, and it was eye-opening. Even after 20 years of teaching accounting, I learned new approaches that I was able to implement in my classes. The results were notable - while the quantity didn't increase, the quality improved significantly, reflected in a better average score. Now, I'm focusing on striking a balance between quality and quantity. The cluster meetings, like the one we had for Circuit 2 earlier this year, have also been valuable, allowing us to share challenges and solutions in teaching accounting."*

Clarification: The researcher noted that most participants spoke about the workshops conducted in the district, but very few mentioned subject advisors visiting schools who are struggling with accounting as the subject and assisting in teaching topics that are challenging for learners based on their performance. The effectiveness of teaching methods has a significant impact on learners' academic success. The preparation and attendance in class of both teachers and learners have a substantial impact on academic performance.¹⁶ This indicates that if teachers receive help with evaluation, instructional methods, and topic content, learners' academic performance will increase. Subject advisors, according to the Department of Education, don't play a substantial role in assessing learners throughout the year end examinations.¹⁷ The researcher believes that school employees do not welcome student-teachers into their schools or even classrooms to help teach accounting.

Sub-theme 2.2: Good working relations.

Other participants stated that there is a lack of working relationships within the district, especially in clusters. They further mentioned that maybe they can work together from the clusters that could help to improve accounting results in the district. They, however, first need to start working together from the cluster level, where they communicate the topics they are struggling with and look for interventions to help each other with the topics they are good at. A topic can be challenging for another colleague within the cluster while another colleague is good at teaching that topic, hence teachers need to come and assist each other with such topics because they cannot master all the topics or maybe one teacher is struggling a little bit or there's something at least he/she can engage with another colleague from other schools to come and to show how to do it because Learning Facilitators sometimes they come late after some topics had been covered. However, as an educator, you can ask your facilitator to come do the presentation and also to give learners motivation about this subject. Participant 2: *"Previously, they used to assist us a lot, showing us the tips on how to teach the learners to obtain more marks in financial accounting because some educators in the district go to the marking centre. They used to share our notes and the way of doing accounting with learners and we gave the learners those notes on how to give alignments and how to do these topics and we were teaching each other. For instance, another educator from school 3 would give us tips on how to do some of the things, and then the other educator from school 5 would set the paper for a written report and I would moderate, and then another school set reports for Grade 11s and I would set written reports for Grade 10s. All those schools would write the same papers."*

Clarification: The researcher is of the opinion that what they are doing is trying to do something common for all learners, so that as the circuit they can be able to perform. The reason here in the district for accounting circuit 2 doesn't perform as circuit 1. The township schools are performing better than urban schools. Therefore, trying to do things differently together so that they can improve results for the

¹⁶ Bolarinwa Kayode Omotayo, "Teachers Characteristics and Students' Performance Level in Senior Secondary School Financial Accounting," *Journal of Empirical Studies* 1, no. 2 (2014): 48–53.

¹⁷ Department of Basic Education., *Questions and Answer Booklet: For the Advocacy of the Implementation of the National Curriculum Statement (NCS) Grades R-12* (Pretoria: Department of Basic Education, 2011), 9.

circuit and for the district as well. Furthermore, if all circuits can improve, that means Free State province can be the number 1 national for Accounting. It is important for teachers to learn from each other and acknowledge that help is needed because not everyone is an expert in teaching accounting. This is how the teacher's attitude and approach are going to assist in accounting performance, and it will improve.

The more engaged accounting learners are in the classroom, the more confident they will be in their ability to apply what they've learned in class to tests and exams in order to improve their grades. Teachers are well aware that they must take advantage of every chance to aid their accounting learners with proper explanations and deliberations of ideas and terminology, as well as questioning and discussion strategies. Shepherd emphasizes that accounting learners need interpretation and additional explanation of all the accounting concepts by their teacher in order for them to have a better understanding and succeed academically; however, that requires a discussion and questioning teaching method.¹⁸

Theme 3: Use of Technology

This theme consists of two sub-themes to be discussed below.

Sub-theme 3.1: Fourth industrial revolution and change in accounting

Participants stated that due to rapid progress and technical innovation in the production process, the global industrial environment has changed dramatically in recent years, and this shift is centered on the adoption of new technologies for increasing automation of the manufacturing process. It's about cutting-edge technology whose industrial applications are being developed on a daily basis. Changes in the technological world have an impact on practically all professions, including accounting, and each profession must plan to deal with these changes. There is a subsequent change in the accounting industry out there which requires skills, and most companies hire people according to their skills which is mandatory on what a candidate is going to put on the table if he/she is granted the opportunity. *Participant 3: Our schools do not have adequate resources for teaching accounting online, and there is a lack of knowledge from us as we are not even used to today's technology. In my school, we have 2 projectors, but I have never used a projector to teach accounting, even for 1 day. Therefore, 4IR will really need newly qualified teachers, and it can really help equip our learners to be exposed to nowadays technology. These learners really struggle in higher education institutions and end up dropping out due to a lack of knowledge of technology.*

Clarification: The researcher is of the opinion that changes in the accounting curriculum in response to the current industrial revolution, of course, necessitate expensive support facilities as well as the teaching of the curriculum with up-to-date knowledge and abilities, all of which are critical. Aside from facilities, information, and abilities, it is also vital to modify one's mindset and viewpoint, as well as decision-making analysis processes. According to the website of the American Institute of Certified Public Accountants (AICPA), technology improvements will result in a decrease in work connected to compliance and a shift toward more consultative and advising services in the accounting and financial profession. It was also said that technological progress is fast changing the work environment, necessitating the development of more specialized skills and competencies in order to meet the needs of ever-increasing technological change.¹⁹

Sub-theme 3.2: Digitizing the accounting education

Using new technology in accounting education has become one of the most essential concerns for all accounting professionals to improve. Integration of the internet with accounting education is viewed as a beneficial technique for teachers to electronically assess their learners and provide e-feedback. This

¹⁸ Shepherd, "The Impact of Teacher Subject Knowledge on Learner Performance in South Africa: A within-Pupil across-Subject Approach."

¹⁹ American Institute of Certified Public Accountants, *AICPA and State CPA Societies Partner to Enhance High School Accounting Education* (Washington, DC: American Institute of Certified Public Accountants, 2016), 349.

resulted in an exponential increase in e-learning in general and accounting education in particular. Using technology in education allows teachers to receive timely and constructive feedback from learners on the success of the teaching and learning strategies utilized in delivering the accounting curriculum online. Helfaya discovered that learners at developed schools welcomed the use of e-assessment and feedback systems in accounting classes.²⁰ *Participant 5: It is expected that after the COVID-19 pandemic, learners had to use technology in accounting education to lower the spread of the virus. Some of the teachers with the necessary resources started the online transition of teaching accounting through Microsoft Teams and Zoom. This shift to online education was to enable learners to save cost and time, which in turn will benefit them by giving them enough time to practice the subject. However, the teaching of accounting online during the current crisis might have faced several challenges that might have affected the quality of learners' results. The important things are the learner's evaluation process, the support from the SMTs and the school principal, digitizing the accounting education using the teaching time effectively, and the application of relevant teaching methods.*

Clarification: The researcher agreed that the flexibility of e-learning in terms of time and place for both learners and teachers led to the fast spread of this type of learning. However, the lack of human interaction between learners and teachers can be the main criticism of this type of learning. Digitizing the accounting education might be useful in terms of flexibility, but teachers may be concerned about the learner's learning and knowledge.²¹ The lack of an effective learning process because of the sudden transition to e-learning might lead to unexpected consequences that might affect the learner's future professional prospects.²²

RECOMMENDATIONS

The outcome of the study revealed interesting results of the crucial role of COVID-19 in the transformation process of digital education in general and accounting in particular. Teacher professional learning is becoming more popular as a way to support the increasingly complex abilities that learners must learn in order to complete their education and work in the accounting profession for 4IR. The findings revealed that the accounting training sessions for accounting teachers in the district are not enough for professional development. The researcher is of the view that professional growth is an extremely important factor in teaching accounting, as well as the training of educators contributes a lot to school performance. Moreover, it is critical that DBE revise its accounting curriculum in accordance with 4IR, as the old system has replaced the new design of accounting programs.

It is highly recommended that the integration of technology in teaching Accounting be introduced and implemented, beginning in high school. A thorough understanding of online technology tools and the educational methods required to effectively provide those tools should be undertaken. The momentum for technology Accounting education created by the increased use of technology and the World Wide Web, on the other hand, will not slow down. In this way, schools and programmes need to keep talking about what works and what does not when it comes to teaching Accounting in the 21st century. In addition, the assessment of learning models required for the integration of technological tools in Accounting training is an area that should be explored further.

CONCLUSION

The purpose of this study was to investigate the level of resource support that accounting teachers in Grade 10 in South African schools had access to, with an emphasis on obtaining and evaluating teacher viewpoints. This investigation has produced a complex and extremely alarming image of injustice, underfunding and structural disregard, particularly in rural and impoverished areas. It is clear that, while curriculum like CAPS have attempted to regulate and improve the quality of teaching and learning, their

²⁰ Akrum Helfaya, "Assessing the Use of Computer-Based Assessment-Feedback in Teaching Digital Accountants," *Accounting Education* 28, no. 1 (2019): 69–99.

²¹ Roberta L Humphrey and Deborah F Beard, "Faculty Perceptions of Online Homework Software in Accounting Education," *Journal of Accounting Education* 32, no. 3 (2014): 238–58.

²² Ajayi Ademola and Emmanuel Dare Otitolaiye, "Covid-19 and Accounting Education in Sub-Saharan Africa," *European Journal of Business, Economics and Accountancy* 8, no. 3 (2020): 1–11.

practical application has been unequal. The disparities in textbook availability, access to digital tools, and opportunities for professional development point to a long-term structural imbalance that affects not only teachers' ability to provide quality education, but also students' ability to engage meaningfully with the Accounting curriculum.

BIBLIOGRAPHY

- Ademola, Ajayi, and Emmanuel Dare Otitolaiye. "Covid-19 and Accounting Education in Sub-Sahara Africa." *European Journal of Business, Economics and Accountancy* 8, no. 3 (2020): 1–11.
- Akpanobong, Uyai E, and E E Asuquo. "Teacher Quality and Students' Achievement in Financial Accounting in Senior Secondary Schools in Akwa Ibom State, Nigeria." *International Journal of Education and Research* 3, no. 9 (2015): 177–88.
- American Institute of Certified Public Accountants. *AICPA and State CPA Societies Partner to Enhance High School Accounting Education*. Washington, DC: American Institute of Certified Public Accountants, 2016.
- Bietenbeck, Jan, Marc Piopiunik, and Simon Wiederhold. "Africa's Skill Tragedy." *Journal of Human Resources* 53, no. 3 (2018): 553–78. <https://doi.org/10.3368/jhr.53.3.0616-8002R1>.
- Costa, David Antonio da. "Knowledge to Teach and Knowledge for Teaching in Teacher Education Research." *Pedagogical Research* 5, no. 3 (April 10, 2020). <https://doi.org/10.29333/pr/7936>.
- Department of Basic Education. *Questions and Answer Booklet: For the Advocacy of the Implementation of the National Curriculum Statement (NCS) Grades R-12*. Pretoria: Department of Basic Education, 2011.
- Diseko, Rabaitse, and Wendy Modiba. "Authentic Online Assessment in Assessing Basic Accounting Content Knowledge of Grade 10 Learners." In *EdMedia+ Innovate Learning*, 2177–82. Association for the Advancement of Computing in Education (AACE), 2018.
- Helfaya, Akrum. "Assessing the Use of Computer-Based Assessment-Feedback in Teaching Digital Accountants." *Accounting Education* 28, no. 1 (2019): 69–99.
- Hill, H. C., M. Beisiegel, and R. Jacob. "Professional Development Research: Consensus, Crossroads, and Challenges." *Educational Researcher* 42, no. 9 (2013): 476–87.
- Hine, Gregory, and Thuan Thai. "Pre-Service Mathematics Teachers' Self-Perceptions of Readiness to Teach Secondary School Mathematics." *Mathematics Teacher Education and Development* 21, no. 2 (2019).
- Humphrey, Roberta L, and Deborah F Beard. "Faculty Perceptions of Online Homework Software in Accounting Education." *Journal of Accounting Education* 32, no. 3 (2014): 238–58.
- Islam, Kazi Md. Mukitul, and M. Niaz Asadullah. "Gender Stereotypes and Education: A Comparative Content Analysis of Malaysian, Indonesian, Pakistani and Bangladeshi School Textbooks." *PLOS ONE* 13, no. 1 (January 19, 2018): e0190807. <https://doi.org/10.1371/journal.pone.0190807>.
- Manda, David Charles. "An Investigation on the Shortage of Accounting Teachers and Its Effect on High Schools Pass Rates in Vhembe District Limpopo Province, South Africa." *Journal of Social Sciences* 41, no. 3 (December 11, 2014): 433–40. <https://doi.org/10.1080/09718923.2014.11893378>.
- Matos, José Manuel. "Construing Professional Knowledge of Secondary School Teachers of Mathematics: A Historical Perspective." *Pedagogical Research* 5, no. 3 (April 7, 2020). <https://doi.org/10.29333/pr/7898>.
- Modise, A. M. "Pedagogical Content Knowledge Challenges of Accounting Teachers." *International Journal of Educational Sciences* 13, no. 3 (2016): 291–97.
- Ngwenya, Jabulisile. "Accounting Teachers' Experiences of Communal Feedback in Rural South Africa." *South African Journal of Education* 39, no. S2 (December 31, 2019): 1–10. <https://doi.org/10.15700/saje.v39ns2a1502>.
- Ngwenya, Jabulisile, and Orhe Arek-Bawa. "Exploring the Quality of Grade 12 Accounting Education Textbooks." *The Journal for Transdisciplinary Research in Southern Africa* 15, no. 1 (August 27, 2019). <https://doi.org/10.4102/td.v15i1.662>.
- Ngwenya, Jabulisile C., and Suriamurthee M. Maistry. "Teaching and Assessment in Accounting: An

- Exploration of Teachers' Experiences in a Rural KwaZulu-Natal School." *Journal of Social Sciences* 33, no. 1 (October 9, 2012): 21–30. <https://doi.org/10.1080/09718923.2012.11893083>.
- Ngwenya, R. "Changes in the South African Accounting Curriculum." *Accounting Education Review* 21, no. 4 (2014): 133–51.
- Omotayo, Bolarinwa Kayode. "Teachers Characteristics and Students' Performance Level in Senior Secondary School Financial Accounting." *Journal of Empirical Studies* 1, no. 2 (2014): 48–53.
- Pereira, A., 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.
- Shepherd, Deborah L. "The Impact of Teacher Subject Knowledge on Learner Performance in South Africa: A within-Pupil across-Subject Approach." In *International Workshop on Applied Economics of Education, Cantanzaro*, 1–32, 2013.

ABOUT AUTHORS

Anele May (M. Ed, Accounting Education) works as a Lecturer at the Central University of Technology, South Africa. His research focuses on Commerce Education, ICT in Accounting, and Introduction to classroom research. He is an emerging scholar who is still willing to learn and looking forward to more collaborations.

Prof. Motalenyane Alfred Modise is an Associate Professor at Central University of Technology (CUT) in Free State Province, former Departmental Manager, former Acting Assistant Dean: Teaching and Learning, former Acting Senior Director of Research Development Support and PG Studies and currently Assistant Dean: Research, Innovation and Engagement at CUT, Free State Province. His research interests include accounting, transformation and change, pre-service teachers' development, and pedagogical content knowledge. He is a member of the following committees: Member of Senate, Title Registration Committee, Faculty Research Committee, Faculty Board Member, University Research & Innovation Committee, Research Forum, Ethical Committee, Promotion Committee, Community Engagement Committee, International Committee, Deputy President of Southern African Society in Education (SASE). He has proven himself as a scholar by presenting papers at both national, international conferences. He has published papers in different Journals and supervised masters and PhD students. He receives funding for different projects from different stakeholders.