



Exploring the role of peer tutoring in supporting the preparedness of accounting student-teachers: A case study of a selected South African University

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ABSTRACT

The thrust of this research was to explore the role of peer tutoring in supporting the preparedness of Bachelor of Education Accounting student-teachers to become professional, competent, and impactful in their teaching profession at one selected South African university. Guided by sociocultural theory and grounded in the interpretivist research paradigm, this study employed a case research design to gain in-depth insights into student teachers' experiences and perceptions about the phenomenon being explored. In this research, a qualitative approach was adopted. The purposive sampling technique was used to select ten student-teachers enrolled in the Department of Business Management Education in the 2024-2025 academic year within the Faculty of Education. Data were collected through semi-structured interviews and were analysed using a thematic approach. It emerged that peer tutoring enhanced participants' understanding of complex accounting concepts, fostered a shift from memorisation-based to deeper conceptual understanding, and developed key professional competencies, including confidence, collaboration, problem-solving, and communication skills, which are crucial for classroom practice. However, challenges such as language barriers were observed. It is concluded that peer tutoring is an impactful intervention that could strengthen the academic and professional preparedness of accounting student-teachers. It is recommended that peer tutoring be integrated into other education programmes offered in higher education institutions with different specialisations. Drawing on student-teacher experiences engaged in peer tutoring, the research is expected to enhance academic support and tutoring programmes, offer inclusive and relevant teacher education programmes, and contribute to the academic community by addressing a critical gap in the literature at the intersection of academic support and teacher preparation.

Keywords: Peer Tutoring, Student-teachers, Teaching Preparedness, Pedagogical Competence, Accounting Education.

INTRODUCTION

Teaching and learning in higher education play a critical role in shaping the quality of future professionals, specifically in accounting education, where persistent challenges in student achievement

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have attracted criticism. Accounting is often regarded as a challenging subject, with poor student achievement that has led to debates about the deterioration in the achievement of accounting students.¹ In a similar vein, Lombard highlights that the transition from high schools to higher education represents a major challenge, especially in developing countries like South Africa, where limited student success and throughput rates remain persistent concerns.² Accounting as a school subject is no exception, given its uneven availability at the high school level, meaning that many students arrive at university with insufficient foundational knowledge of the discipline. These challenges require innovative and evidence-based interventions such as peer tutoring that can bridge the gap between foundational knowledge deficits and the academic demands of higher education.

The challenges encountered in accounting education are largely due to the difficult nature of the subject.³ However, research has established that the quality of teaching, especially teachers' ability to simplify and explain concepts and to ensure understanding, remains a dominant factor in students' academic success.⁴ This issue deepens in Bachelor of Education (B.Ed) programmes, where preparing future accounting teachers demands not only content mastery but also the deliberate development of teaching preparedness. However, even at this early stage of teacher formation, serious gaps remain. For instance, Sithole found that student-teachers in teacher education programmes often lack both subject content knowledge and pedagogical competence necessary to teach accounting at high school.⁵ These challenges are further reflected in actual classroom practice, where accounting teachers struggle to teach accounting due to a lack of adequate accounting background knowledge in learners, the unique language of the subject, and inadequate assessments in textbooks, which restrict the teaching of the subject.⁶ For student-teachers, it is precisely when they step into real classrooms, where preparation must meet reality, that these challenges are most visible. As a result, during teaching practice (known as teaching practicum), student-teachers experience large class sizes, absenteeism, lack of support from the mentor, and scarce teaching resources, leaving many feeling unprepared for the demands of actual teaching.⁷ Taken together, these challenges signal a critical need for teacher education programmes to adopt supplementary interventions that focus on bringing student-teachers close to professional practice and equip them with conceptual and practical tools for effective practice.⁸

One such intervention that has attracted notable scholarly attention within higher education is peer tutoring, for its ability to improve academic engagement, conceptual understanding, and student confidence. Rooted in social constructivist theory, peer tutoring is based on the idea that learning is strengthened through collaboration and interaction with others. This aligns with Vygotsky's (1978) concept of the zone of proximal development, in which a more knowledgeable peer scaffolds a less experienced student's learning, enabling achievement beyond what the learner could reach independently. Globally, research has consistently shown that peer tutoring positively affects student

¹ T. Olifant et al., "Students' Perceptions and Attitudes toward Factors Contributing to the High Failure Rate of First-Year Accounting Students at a South African University," *South African Journal of Higher Education* 38, no. 6 (2024), <https://doi.org/10.20853/38-6-5495>.

² Petrus Lombard, "Factors That Influence Transition from High School to Higher Education: A Case of the JuniorTukkie Programme," *African Journal of Career Development* 2, no. 1 (February 26, 2020), <https://doi.org/10.4102/ajcd.v2i1.5>.

³ Lungani Makhathini, Jamila Adam, and Francis Akpa-Inyang, "Examining the Challenges of Tertiary Teaching and Learning in the Accounting Discipline within KwaZulu-Natal South Africa," *Research in Social Sciences and Technology* 9, no. 2 (July 15, 2024): 261–80, <https://doi.org/10.46303/ressat.2024.35>.

⁴ G. Steenkamp and O van Schalkwyk, "Active Learning in an Online Postgraduate Research Module: Perceptions of Accounting Students and Lecturers," *South African Journal of Higher Education* 37, no. 2 (2023), <https://doi.org/10.20853/37-2-4872>.

⁵ Nosihle V. Sithole, "Investigating Pedagogical Competencies of Post Graduate Certificate in Education Students to Teach Accounting: A South African Case Study," *E-Journal of Humanities, Arts and Social Sciences*, June 19, 2024, 961–73, <https://doi.org/10.38159/ehass.20245613>.

⁶ Jabulisile C. Ngwenya, Nosihle V. Sithole, and Mercy Okoli, "Teachers' Experiences of Teaching Accounting in the Context of Curriculum Changes in South Africa," *The Journal for Transdisciplinary Research in Southern Africa* 17, no. 1 (April 12, 2021), <https://doi.org/10.4102/td.v17i1.873>.

⁷ Yngve Antonsen et al., "Research Approaches in Master-Based Teacher Education Preparing Student Teachers for Professional Work," *Frontiers in Education* 9 (July 10, 2024), <https://doi.org/10.3389/feduc.2024.1418398>.

⁸ Antonsen et al., "Research Approaches in Master-Based Teacher Education Preparing Student Teachers for Professional Work."

engagement and academic performance.⁹ However, despite this established body of evidence, far too little attention has been paid to its role beyond academic achievement. Predominantly, studies focus on its role in improving academic achievement,¹⁰ with little focus on its potential in preparing student-teachers for practice. This gap becomes even more concerning within the South African context. While some studies have explored peer tutoring at different educational levels,¹¹ its role as a support mechanism for accounting student-teachers within teacher education programmes remains largely unexplored. This gap was addressed in the present study.

What makes this gap especially noteworthy is the unique position occupied by B.Ed accounting student-teachers. Unlike other students, they are simultaneously students of accounting content as tutees and teachers in training as tutors. Therefore, their participation in peer tutoring is of dual significance and a unique opportunity, as it not only supports their understanding of complex accounting concepts but also exposes them to pedagogical modelling, collaborative problem-solving, and reflective practice, all of which are key competencies for professional teaching. It is within this context that the present study is located. Guided by Vygotsky's sociocultural theory and situated within the interpretative paradigm, this study explored the role of peer tutoring in supporting the preparedness of B.Ed accounting student teachers at a selected South African University. Specifically, the research is guided by the following research questions:

RQ1: *In what ways does peer tutoring contribute to the pedagogical competence and professional preparedness of accounting student-teachers?*

RQ2: *How does peer tutoring support accounting student-teachers' understanding of complex accounting concepts?*

RQ3: *What are the experiences of B.Ed accounting student-teachers with peer tutoring?*

By addressing these questions, this research responds to the identified gap at the intersection of academic support and teacher preparation, with the findings expected to shed new insights into academic support structures, tutoring programmes, accounting education scholarship in the South African context, and beyond. For the purpose of conceptual clarity within this study, the terms “preparedness” and “readiness” are used interchangeably to denote the student-teachers’ academic understanding, pedagogical competence, professional skills, and overall professional confidence to teach accounting.

LITERATURE REVIEW

This section reviews literature on two themes central to this study. The first subsection interrogates peer tutoring in higher education, and the second subsection is concerned with teacher preparedness, to establish the theoretical and empirical context within which the role of peer tutoring in supporting the preparedness of accounting student teachers is interrogated.

Peer Tutoring in Higher Education

Research on peer tutoring in higher education is extensive and consistent in its findings, yet a closer look reveals nuances that go beyond mere claims of academic benefits, revealing important limitations

⁹ Mariam Rahmat et al., “Effectiveness of Peer-Tutoring Approach on First-Year Accounting Students from Tutees’ Perspective,” *International Journal of Academic Research in Accounting, Finance and Management Sciences* 14, no. 4 (October 29, 2024), <https://doi.org/10.6007/IJARAFMS/v14-i4/23045>.

¹⁰ Adamu Ibrahim, “Effect of Peer-Tutoring Learning Teaching Method on Academic Performance of Financial Accounting Students in Federal Unity Colleges, in North-Eastern Nigeria,” *Journal of Advanced Research in Social Sciences*, April 12, 2018, <https://doi.org/10.33422/JARSS.2018.04.21>; Mika Marsely, “Peer Tutoring as A Best Practice of Accounting Learning in Vocational Education,” *JABE (Journal Of Accounting And Business Education)* 5, no. 1 (July 10, 2020): 25, <https://doi.org/10.26675/jabe.v5i1.12634>; Taiwo Grace Olulowo, Olugbenga A. Ige, and Ernest O. Ugwoke, “Using Peer Tutoring to Improve Students’ Academic Achievement in Financial Accounting Concepts,” *Education Research International* 2020 (September 22, 2020): 1–10, <https://doi.org/10.1155/2020/8871235>.

¹¹ Ziyad Choonara, “Education Tutors’ Experiences of Peer Tutoring During the Shift to Remote Teaching and Learning at an Urban University” (South Africa, 2024); Sherran Clarence, “Peer Tutors as Learning and Teaching Partners: A Cumulative Approach to Building Peer Tutoring Capacity in Higher Education,” *Critical Studies in Teaching and Learning (CriSTaL)* 4, no. 1 (June 15, 2016), <https://doi.org/10.14426/cristal.v4i1.69>.

in scope, methodology, and context that collectively point to a crucial gap, one that the current study seeks to address. In this regard, Zhang, Sun, Jiang, Liu, and Huang conducted a meta-analysis of 27 experimental and quasi-experimental studies, demonstrating a positive peer tutoring effect of $g=0.480$ on students' academic performance in higher education.¹² This quantitative evidence establishes a credible foundation for peer tutoring as an effective intervention. However, a meta-analytical finding, while broad in scope, does not account for the qualitative aspects of peer tutoring, how students experience peer tutoring, what it means to them, and how it shapes their professional identity. Therefore, the current study builds on this, examining how and why peer tutoring supports student-teacher preparedness.

In the context of accounting education, Olulowo et al. contributed to the literature, revealing that peer tutoring produced better academic outcomes in financial accounting compared to the traditional lecture method.¹³ Although this empirical finding establishes discipline-specific evidence, the secondary school setting and its sole focus on academic achievement mean that it cannot speak to the experience of university-level student-teachers. Another study by Rahmat et al. surveyed 102 diploma accounting students using a structured online questionnaire, focusing exclusively on tutees' perceptions, and concluded that peer tutoring improved motivation, engagement, and self-esteem.¹⁴ However, by design, this study completely excluded tutors, and the use of cash incentives to motivate tutor participation raises questions about the authenticity of the peer relationship. Although these studies provide relevant empirical evidence, neither engages in the dual role of accounting student teachers who are both students and teachers in training, a positioning that shapes the meaning and potential of peer tutoring as a professional development approach. Similarly, Marsely, using a qualitative case study, concluded that peer tutoring improved not only academic achievement but also communication, patience, and social skills of tutors and tutees.¹⁵ Additionally, the vocational education context presents a contextual gap that makes the study differ substantially from the teacher education context of the current study, limiting direct comparability. Hidayat, Nasir, Fadzli, Rusli, Kamaruzzaman, Yii Zi Sheng, and Shukeri support these findings, highlighting that improvement in academic performance, social skills, and cognitive development.¹⁶ Taken together, these studies suggest that the benefits of peer tutoring go beyond content mastery to include the development of interpersonal and cognitive competencies such as communication, collaboration, and cognitive flexibility, which are fundamental for effective teaching. Moreover, the dominance of quantitative approaches in peer tutoring indicates that the experiences of student teachers engaged in peer tutoring remain largely unexplored in the literature.

However, a critical distinction in the literature concerns the difference between the benefits of peer tutoring experienced by those receiving (tutees) and those experienced by tutors. Although much of the research focuses on tutee outcomes, Lin, Zhou, Ma, Wang, and Wu extended the research scope by relying on the tutor's experience, demonstrating that tutors who received training showed significant improvement in their teaching methods, especially in applying scaffolding methods.¹⁷ This finding is especially relevant to the current study, as B.Ed accounting student-teachers assumed dual roles (as tutees receiving support and as tutors providing support), and the act of tutoring develops teaching competencies in the tutor. This dual role creates a unique learning dynamic that existing literature has not sufficiently examined. Furthermore, Alegre, Moliner, Maroto, and Lorenzo-Valentin expanded the research scope with research spanning different educational levels, from preschool to tertiary level,

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- ¹² Chuanjian Zhang et al., "The Impact of Peer Tutoring Programs on Students' Academic Performance in Higher Education: A Meta-Analysis," *The Asia-Pacific Education Researcher* 34, no. 4 (2024): 1495–1506.
- ¹³ Olulowo, Ige, and Ugwoke, "Using Peer Tutoring to Improve Students' Academic Achievement in Financial Accounting Concepts."
- ¹⁴ Rahmat et al., "Effectiveness of Peer-Tutoring Approach on First-Year Accounting Students from Tutees' Perspective."
- ¹⁵ Marsely, "Peer Tutoring as A Best Practice of Accounting Learning in Vocational Education."
- ¹⁶ Riyan Hidayat et al., "Peer Tutoring Learning Strategies in Mathematics Subjects: Systematic Literature Review," *European Journal of Educational Research* volume-12-2023, no. volume-12-issue-3-july-2023 (July 15, 2023): 1407–23, <https://doi.org/10.12973/eujer.12.3.1409>.
- ¹⁷ Pengyu Lin et al., "Peer Tutoring in Higher Education: Power from Pedagogical Training," *Humanities and Social Sciences Communications* 12, no. 1 (May 27, 2025): 723, <https://doi.org/10.1057/s41599-025-04860-6>.

demonstrating consistent positive results of peer tutoring.¹⁸ This shows that the potential benefits of peer tutoring are not limited to a certain level of education but are broadly applicable. The study's methodological limitation (pretest and posttest design without a control group) weakens claims that can be drawn from its findings. In addition, the study is limited to mathematics in a Spanish context, making transferability to accounting education in South Africa uncertain.

In the African context, Elizabeth, Mutsotso, and Masibo found improvements in students' motivation and understanding through peer tutoring, advocating for collaborative learning as a means of building confidence and improving subject mastery.¹⁹ Although the context of the study limits transferability, it provides crucial insights, positioning peer tutoring as an intervention that can accelerate the pedagogical confidence and content mastery required of future accounting teachers. Within the South African Context, Roberts and Spangenberg explored tutors' perspectives on motivating Grade 8 and 9 mathematics learners, finding that peer tutoring motivates learners to learn and fosters a positive attitude.²⁰ Although this study focused on school-level mathematics rather than university-level accounting, it is one of the more contextually relevant studies for the current research, as it provides locally relevant comparative insights, particularly regarding the motivational dimensions of peer tutoring, which may similarly benefit B.Ed accounting student teachers. Salani and Sekgoma's investigation of peer tutoring among first-year Bachelor of Primary Education students also reported significant improvements in students' confidence and academic interest, providing a comparable higher-education context within teacher education.²¹ However, while the study examined the same phenomenon (peer tutoring in teacher education), its small sample size, WhatsApp-based tutoring format, and Botswana context introduce boundary conditions that limit the generalisability of their conclusions to face-to-face peer tutoring within accounting education in South Africa.

Collectively, peer tutoring literature establishes a credible and consistent evidence base for its benefits at different educational levels. However, existing research predominantly emphasises peer tutoring from the perspective of academic outcomes of tutees, with little attention paid to its potential role in developing tutors. In addition, the literature is dominated by quantitative and quasi-experimental designs. More importantly, there is a lack of research that evaluates peer tutoring as a driver to develop the pedagogical competence and professional preparedness of student teachers within the South African context. The current study addresses this empirical gap directly.

Teacher Preparedness

Teacher preparedness, a concept that has been heavily researched, emerged in the 1990s, originating from Bandura's self-efficacy expectancy theory.²² In line with Bandura's theory of self-efficacy, preparedness is defined as a set of beliefs of an individual that influence how well one performs certain tasks.²³ Similarly, Huang, JiaLi, Guoyuan Sang, and Wenjie He define preparedness to teach as "the degree of confidence preservice teachers have, and reflects their ability."²⁴ In practice, this means that the feeling of preparedness among student-teachers is not a mere reflection of what they know, but of how confident they are in applying that knowledge in real classroom situations. Parsad extends this

¹⁸ Francisco Alegre et al., "Academic Achievement and Peer Tutoring in Mathematics: A Comparison between Primary and Secondary Education," *Sage Open* 10, no. 2 (2020): 2158244020929295.

¹⁹ O Elizabeth, A. N. Mutsotso, and Edwin NM Masibo, "Effect of Peer Teaching among Students on Their Performance in Mathematic.," 2016.

²⁰ Abigail K. Roberts and Erica D. Spangenberg, "Peer Tutors' Views on Their Role in Motivating Learners to Learn Mathematics," *Pythagoras* 41, no. 1 (September 28, 2020), <https://doi.org/10.4102/pythagoras.v41i1.520>.

²¹ End Salani and Amantle Sekgoma, "The Efficacy of Peer Tutoring on Math Achievement in Supplementary Examinations for First-Year Bachelor of Primary Education Students.," *International Journal of Social Sciences and Humanities Invention* 11, no. 12 (December 10, 2024): 8365–72, <https://doi.org/10.18535/ijsshi/v11i12.03>.

²² Yimin Chen et al., "A Literature Review of Teachers' Preparedness to Teach and Its Influencing Factors," *Frontiers in Sustainable Development* 4, no. 5 (May 22, 2024): 63–69, <https://doi.org/10.54691/57j55m12>.

²³ Albert Bandura, "Self-Efficacy: Toward a Unifying Theory of Behavioral Change.," *Psychological Review* 84, no. 2 (1977): 191–215, <https://doi.org/10.1037/0033-295X.84.2.191>.

²⁴ Huang, JiaLi, Guoyuan Sang, and Wenjie He. "Motivation to Teach and Preparedness for Teaching among Preservice Teachers in China: The Effect of Conscientiousness and Constructivist Teaching Beliefs." *Frontiers in Psychology* 14 (April 6, 2023). <https://doi.org/10.3389/fpsyg.2023.1116321>.

definition by arguing that teacher preparedness includes what teachers bring into the classroom from their preservice training, suggesting that preparedness is not only about confidence but also about the practical knowledge and strategies acquired during initial training.²⁵ Housego's foundational study, conducted with post-baccalaureate student teachers at the University of British Columbia, established that the feeling of preparedness and self-efficacy in student teachers increased significantly after some practical time in the teacher education programme.²⁶ Importantly, Housego explicitly acknowledged that his study accounted only for the feeling of preparedness, and not the actual teaching performance of student teachers. This positions preparedness as a perception-based construct; however, while it is established that teaching preparedness reflects self-estimates of readiness to teach, it also means that student-teachers' perceptions about their preparedness matter as much as what they actually do, because those beliefs shape how they engage with learners, manage classrooms, and navigate the demands of professional practice.

Subsequent research has refined this understanding of preparedness without fundamentally challenging it. For example, Carter's multi-stakeholder study, conducted with 57 student teachers alongside their cooperating teachers and university supervisors, revealed a concerning difference in how student-teachers rated themselves, which was significantly higher than how their supervisors did.²⁷ This finding highlights that self-reported preparedness does not always reflect observed readiness. This further highlights that developing genuine preparedness requires more than just beliefs and perceptions. Alongside this, Akdemir examined student teachers' level of preparedness to teach, revealing that the overall preparedness levels were sufficient, but differences existed across levels of study.²⁸ Students with limited exposure to classroom experience reported the lowest preparedness levels. Within the context of the current study, this reinforces the argument that practical experience is crucial to developing teaching preparedness, which accounting student-teachers are exposed to as a result of their engagement in peer tutoring.

A study by Huang et al. also provided nuanced findings, revealing that the motivation to teach positively predicted preparedness for teaching, whereas constructivist teaching beliefs (the idea that students learn better by actively building their own understanding) did not independently enhance preparedness. Instead, constructivist teaching beliefs can strengthen the effect of motivation on preparedness. The authors associated the limited influence of constructivist teaching beliefs on preparedness in part with the internalisation of traditional Chinese culture among student teachers. This indicates that teaching preparedness is influenced by contextual and cultural factors. This means that what drives preparedness in one cultural and educational context cannot be assumed to be directly transferable to another. For example, unlike other contexts, South African teacher education is characterised by its own contextual realities, such as multilingual classrooms, lack of resources, unequal distribution of resources, and shortage of qualified and competent accounting teachers. These contextual realities may influence how accounting students develop and experience preparedness. Therefore, the present study provides context-specific insights that extend the literature on the role of peer tutoring.

While teacher preparedness involves beliefs in oneself, it is also affected by factors such as the teacher education training received and personal background. Echoing this, Chen et al.'s review of international research on teacher preparedness supports this claim, revealing that teacher preparedness is influenced by both structural features of teacher training programmes and social environments in which learning takes place.²⁹ The study also highlighted a gap between theoretical training and practical classroom application, arguing that what novice teachers know does not always translate into what they

²⁵ Basmat Parsad, "Teacher Preparation and Professional Development, 2000" (2001).

²⁶ Billie E. J. Housego, "Student Teachers' Feelings of Preparedness to Teach," *Canadian Journal of Education / Revue Canadienne de l'éducation* 15, no. 1 (1990): 37, <https://doi.org/10.2307/1495416>.

²⁷ Pamala J. Carter, "Confidence and Preparedness to Teach: Conflicting Perspectives from Multiple Stakeholders," *Metropolitan Universities* 24, no. 1 (2013): 47–59.

²⁸ Öznur Atas Akdemir, "Student Teachers' Preparedness to Teach: The Case of Turkey," *International Education Studies* 12, no. 3 (2019): 90–96.

²⁹ Chen et al., "A Literature Review of Teachers' Preparedness to Teach and Its Influencing Factors."

can do, specifically in complex, real-world teaching realities. For instance, Ncama and Ngwenya found that accounting novice teachers face various setbacks, including learners' limited understanding of foundational knowledge and language barriers.³⁰ This gap is surprisingly noticeable in teacher education, where the subject's abstract nature and complex language of standards place additional pressure on student-teachers who are already navigating the transition from learner to professional. Taken together, these points lead to one conclusion: that preparedness develops through real-world, hands-on practice and social interactions, rather than coursework alone.

In view of the presented literature above, the literature on teacher preparedness and the literature on peer tutoring fail to connect. Despite the well-established role of practical experience and collaborative learning in developing preparedness, and how extensively peer tutoring has been studied as an academic support intervention, there is limited research (Specifically, examining peer tutoring as a deliberate intervention for developing teaching preparedness) on how participating in peer tutoring contributes to the development of pedagogical competence and preparedness. This gap highlights the relevance of the current study and the tendency in teacher education research to study preparedness as an outcome of formal programme structures, without examining the informal and supplementary experiences that may equally influence how student-teachers develop the readiness to teach.

THEORETICAL FRAMEWORK

The theoretical lens that guides this study is Lev Vygotsky's sociocultural theory of learning, which emphasises the importance of social interaction in cognitive development.³¹ According to Luft, Jeong, Idsardi, and Gardner, the purpose of a theoretical framework is to outline the researcher's philosophical mindset and underlying presuppositions about the topic of study.³² Building on this line of thinking, the theoretical framework in this study was used to elucidate the phenomenon under investigation and the worldview guiding the researchers in how they approached this research. From the sociocultural theory's perspective, Vygotsky argued that cognitive development is a collaborative process shaped by social and cultural contexts in which learning occurs through interaction with more knowledgeable peers or teachers.³³ The implication of using sociocultural theory in educational research is the presumption of learning through social interactions. This theoretical framework was chosen because it provides the most coherent conceptual lens for examining peer tutoring as an approach for developing both academic understanding and professional preparedness for practical application of accounting.

Within sociocultural theory, two concepts stand out, which are directly relevant to this study. The first is the Zone of Proximal Development (ZPD), which is the gap between what a student can achieve independently and what they can achieve with the guidance of someone more knowledgeable.³⁴ In the context of the study, the ZPD explains how peer tutoring supports accounting student-teachers in moving beyond their current level of understanding through interacting with more capable peers as tutees and interacting with less knowledgeable peers as tutors. The second concept is the 'More Knowledgeable Other' (MKO), which in this study is represented by the peer tutor who is more familiar with the content and who bridges the gap between tutees' current and potential knowledge.

What makes sociocultural theory especially appropriate for the current study is its ability to account for the dual role occupied by accounting student-teachers. As detailed previously, they engage with peer tutoring from two positions, as tutees and as tutors. Drawing on this framework, the researchers therefore hold the assumption that learning is a social process and that more capable peers play a crucial role in building knowledge. From this perspective, peer tutoring is positioned as a direct

³⁰ Solumuzi Pressure Ncama and Jabulisile C. Ngwenya, "Exploring Teachers' Experiences of Teaching Accounting in Rural Schools: A Case of Novice Teachers in Zululand District" (University of KwaZulu-Natal, Edgewood, 2021).

³¹ Lev S. Vygotsky, *Mind in Society: The Development of Higher Psychological Processes*, vol. 86 (Harvard university press, 1978).

³² Luft, Julie A., Sophia Jeong, Robert Idsardi, and Grant Gardner. "Literature reviews, theoretical frameworks, and conceptual frameworks: An introduction for new biology education researchers." *CBE—Life Sciences Education* 21, no. 3 (2022): rm33. <https://doi.org/10.1187/cbe.21-05-0134>

³³ Michael Kwarteng, "Practical Application of Piaget's Cognitive Theory and Vygotsky's Sociocultural Theory in Classroom Pedagogy," *Journal of Studies in Education* 15, no. 2 (March 21, 2025): 68, <https://doi.org/10.5296/jse.v15i2.22703>.

³⁴ Ingunn Johanne Ness, "Zone of Proximal Development," in *The Palgrave Encyclopedia of the Possible* (Cham: Springer International Publishing, 2022), 1781–86, https://doi.org/10.1007/978-3-030-90913-0_60.

application of Vygotsky's theory that fosters social learning, allowing students to interact with knowledgeable peers to support their learning. Through this lens, the current study explores the role of peer tutoring in supporting the preparedness of accounting student-teachers.

METHODOLOGY

Research Paradigm

The current study is situated within the interpretivist paradigm, which emphasises the exploration of individual perspectives and lived experiences. Alharahsheh and Pius point out that interpretivism focuses on understanding complex human variables and factors with the assumption that human beings cannot be explored in a similar way to physical phenomena.³⁵ This paradigm was deemed most appropriate for the current research, as the aim was to gain an in-depth understanding of the role of peer tutoring in supporting teaching preparedness among Bachelor of Education (B.Ed) accounting student-teachers rather than to measure or quantify outcomes.

Research design

Building on this paradigm, a case study design was employed. According to Cresswell, a research design is a plan that includes a combination of philosophy and inquiry methods to conduct research.³⁶ Moreover, it not only provides a framework but also serves as a plan that combines all the components of the research in a coherent manner that ensures that research objectives are achieved.³⁷ Yin further argues that a case study design allows researchers to retain the complete and meaningful context of real-life events, such as group behavior and organizational dynamics, to address “how” and “why” research questions.³⁸ Therefore, the immense relevance of this research design lies in its capacity to facilitate an in-depth exploration of peer tutoring within the specific context in which the current study is located, namely the B.Ed accounting programme at a selected South African University, instead of generalising across broader populations.

Research Approach

Consistent with both the interpretivist paradigm and the case study design, the study adopted a qualitative research approach to thoroughly explore the research questions. According to Bhandari, Pranav, Atabak, Pengfei, and Graham, qualitative research requires researchers to collect and analyse non-numerical data to understand lived experiences, theories, and perceptions.³⁹ Furthermore, a qualitative method is used to gather in-depth data on complex educational phenomena, create new ideas for research, or allow participants to express their experiences in their own words. This includes, but is not limited to, interviews, observations, and open-ended questionnaires.⁴⁰ This approach allowed the researchers to explore the diversity, feelings, perceptions, and lived experiences of participants.

Sampling

Regarding the selection of participants, purposive sampling was employed to identify individuals whose characteristics and experiences were directly relevant to the research questions. Tajik, Golzar, and Noor describe purposive sampling as the intentional selection of individuals based on their

³⁵ Husam Helmi Alharahsheh and Abraham Pius, “A Review of Key Paradigms: Positivism VS Interpretivism,” *Global Academic Journal of Humanities and Social Sciences* 2, no. 3 (2020): 39–43.

³⁶ John Creswell, *Research Design: Qualitative, Quantitative and Mixed Methods* (Sage Publications., 2003).

³⁷ Kassu Jilcha Sileyew, “Research Design and Methodology,” in *Cyberspace* (IntechOpen, 2020), <https://doi.org/10.5772/intechopen.85731>; Indu PV and Vidhukumar K, “Research Designs-an Overview,” *Kerala Journal of Psychiatry* 32, no. 1 (January 3, 2020), <https://doi.org/10.30834/KJP.32.1.2019.179>.

³⁸ Robert K Yin, *Case Study Research: Design and Methods*, vol. 5 (Sage, 2009).

³⁹ Manik Bhandari et al., “Re-Evaluating Evaluation in Text Summarization,” in *Proceedings of the 2020 Conference on Empirical Methods in Natural Language Processing (EMNLP)*, 2020, 9347–59.

⁴⁰ Lungani Makhathini and Francis Fabian Akpa-Inyang, “Enhancing Pedagogy and Learning Outcomes in Financial Accounting: A Case Study of Higher Education Institutions in South Africa,” *Journal of Culture and Values in Education* 7, no. 4 (December 25, 2024): 305–23, <https://doi.org/10.46303/jcve.2024.54>.

relevance to acquire in-depth insights.⁴¹ The sample size for this research consisted of ten participants in total: five third-year student-teachers who had participated in peer tutoring as tutees, and five final-year student-teachers who were actively tutoring accounting and non-accounting modules within the Bachelor of Education programme at the time of the study. The primary criterion for selection was prior experience in teaching practicals and engagement in peer tutoring either as tutors or as tutees.

Data Collection and Analysis

Data were collected through semi-structured interviews, each lasting approximately 25 to 40 minutes. Semi-structured interviews were chosen for their ability to keep the interview focused while simultaneously allowing the researchers the flexibility to explore new ideas that may emerge during the interviews, which could contribute to a deeper understanding of the phenomenon under investigation.⁴² In addition, semi-structured interviews can not only challenge the previous assumptions of the researchers, but can also bring entirely new information relevant to the study.⁴³ Before conducting the interviews, the researchers carefully designed and planned the interviews. This was to acknowledge the effort made by study participants (the time they gave up to be interviewed). This process included the development of an interview protocol that provided the structure and focus of each interview session. The interviews were conducted in-person, which allowed the researchers to observe and take note of participants' nonverbal reactions and emotions. The interviews were audio-recorded with the informed consent of participants and transcribed verbatim using Google Live Transcribe. To ensure the credibility of the study findings, member checking was employed, allowing participants to return transcripts so that they could comment on and refine the interpretations of the researchers. The data were analysed thematically using Braun and Clarke's thematic analysis steps, which involved familiarisation with the data, generating initial codes, developing themes, and interpreting findings in relation to the research questions.⁴⁴

Ethical considerations

Ethics in educational research explains the rules and regulations for conducting research.⁴⁵ In this regard, the study was conducted in strict accordance with ethical principles governing educational research. The participant informed consent form clearly stated the aim and purpose of the study, ensuring that participants fully understood what the research examined before agreeing to participate. Participation was voluntary, and participants were explicitly informed of their right to withdraw from the study at any time without any consequences. Anonymity was maintained to the highest standards throughout the stages of the research, and the findings were coded to protect the identities of participants. Access to the data was strictly accessible only to the researchers of the study, and all the documents containing participant data were password-protected and stored securely on the university's cloud storage platform (OneDrive).

PRESENTATION OF RESULTS /FINDINGS

Initially, ten participants were interviewed about their experiences and perceived influence on conceptual understanding and pedagogical competence. Subsequently, the researchers familiarised themselves with the data by carefully reading and rereading, and then identified patterns and the main themes. The data was then reviewed and refined to provide detailed descriptions of the views of the participants. Finally, the researchers interpreted the organised data to generate meaningful findings.

⁴¹ Omid Tajik, Jawad Golzar, and Shagofah Noor, "Purposive Sampling," *International Journal of Education & Language Studies*, 2025, 1–9.

⁴² Omolola A. Adeoye-Olatunde and Nicole L. Olenik, "Research and Scholarly Methods: Semi-structured Interviews," *JACCP: Journal of the American College of Clinical Pharmacy* 4, no. 10 (October 2, 2021): 1358–67, <https://doi.org/10.1002/jac5.1441>.

⁴³ Petros Karatsareas, "Semi-Structured Interviews," *Research Methods in Language Attitudes* 99 (2022).

⁴⁴ Virginia Braun and Victoria Clarke, "Using Thematic Analysis in Psychology," *Qualitative Research in Psychology* 3, no. 2 (2006): 77–101.

⁴⁵ Nazmul Hasan et al., "Ethical Considerations In Research," *Journal of Nursing Research, Patient Safety and Practise*, no. 11 (August 28, 2021): 1–4, <https://doi.org/10.55529/jnrpsp11.1.4>.

FYST denotes Final Year Student-teacher, and TYST denotes Third Year Student-teacher
FYSTs and TYSTs answered the questions as follows:

Theme 1: Experience with Peer tutoring

- FYST 1: “Being tutored has been helpful; it makes my work easier. For example, when I didn’t understand well when the lecturer was explaining, I knew that during tutor sessions I’ll understand Better.”
- TYST 1: “After a certain topic has been done, our tutor does the previous past question papers, which helps in tackling all questioning styles, also having access to the tutor at all times, for any enquiries as well as giving many ways of understanding a certain part of the topic really helps, lastly, I enjoy that the tutor make activities more practically linked to real life cases for more logic understanding”
- TYST 2: “Being tutored was a helpful and positive experience. The tutor explained things clearly and made difficult topics easier to understand. I felt more confident in my studies and could ask questions freely without feeling shy. The support I got from the tutor helped me to improve my understanding of accounting and perform better in my schoolwork.
- TYST 5: “It is a good experience; for example, if you don't understand the lecturer, you have a second hope. I enjoyed being with someone (who) I know is a student like me, leading to more engagement. The challenge I had was a language barrier because I failed to understand her language, leading to some breaks in the content.”
- FYST 3: “A tutor, in most cases, (is) someone (who) did the same course or module you (are) doing. This makes it easier for them to guide you since they have a clear and understandable background on how things are done. I enjoyed it because I always feel more comfortable asking the Tutor questions than the lecturer. Since the tutor sessions normally (have) a smaller number of students. One challenge I faced was a language barrier. I am from a coloured household where we speak Afrikaans only. I did high school subjects in Afrikaans, so it was a struggle, and many tutors found it a bit difficult to change language every now and then. E.g., I would come into class with the tutor being vibrant and engaging with others; when I raise my barrier, I always feel guilty for doing so cause then the flow of the lesson becomes difficult to transfer.”

Participants consistently described peer tutoring as helpful, collaborative, accessible, and allowing more engagement as compared to lecturer-led classes. While some participants reported effective benefits of peer tutoring, such as confidence, some participants noted challenges, such as language barriers and scheduling. The above responses show tutoring as a strategy that complements lectures.

Theme 2: Understanding of Accounting Concepts

- TYST 2: “Being tutored helped me understand the topic Revenue from Contracts with Customers much better. I learned how to identify different performance obligations and recognize revenue correctly. This made me realize the importance of reading each contract carefully before recording transactions. It also changed how I research. I now focus more on understanding the steps and reasoning behind each concept rather than just memorizing rules.”
- FYST 2: “Being tutored significantly enhanced my understanding of accounting concepts, particularly when it came to IFRS (International Financial Reporting Standards). One topic that became much clearer was the accounting treatment for property, plant, and equipment (PPE). My tutor used real-life examples to illustrate how to calculate depreciation and account for PPE, which really helped solidify my grasp of the concept. This newfound understanding changed how I approach problems, as I now feel more confident in applying IFRS principles to different scenarios. Overall, being tutored helped me develop a deeper understanding of accounting concepts, which I believe will be invaluable as I prepare to teach.”

FYST 4: “Accounting at large is a challenging subject, I discovered that my students don't like financial statements especially notes so as I was instilling the love of it, they end up loving the whole Accounting and confident to be on the exam and being tutored I have understood many topics than before like PPE, Revenue And Share Capital, I'm Grateful indeed that when you engage your students in a lesson or any activity appropriate and discover those who are behind and face as soon as possible to put everyone in the same lane of comprehension and be able to reflect on the lessons you give and make sure that all the preparation is current relevant reliable and be able to acquire new knowledge from your students because they are always holding ideas, knowledge....”

TYST 5: commented, “I can now be able to simplify accounting concepts further for entry-level knowledge.”

The responses indicate conceptual gains from peer tutoring in some accounting topics, such as IFRS 15-Revenue, PPE, Taxation, and financial statements. Some participants reported a shift from memorisation to understanding the reasoning behind transactions, and the tutors’ use of examples, breaking topics into parts, and repeated practice are shown to have contributed towards conceptual clarity. Participants also noted that tutors clarified concepts omitted in lectures, indicating that peer tutoring fills gaps left by lecturers.

Theme 3: Pedagogical Competence and Confidence

FYST 1: “Being tutored boosted my confidence.”

TYST 1: “Of course, it did change the way I would teach. Instead of teaching learners to memorize something, be logical about something, make it practical, make examples that would make learners understand why there are certain standards in accounting, why there are certain formulas, why there are certain steps, and everything. And that has influenced me to be more analytical, analyse statements from the roots, from the known to the unknown, which is mostly the strategy that our tutor uses.”

TYST 2: “Being tutored has improved my confidence in teaching Accounting because I now understand how to explain concepts more clearly and simply. It gave me useful ideas for teaching strategies, such as using real-life examples and step-by-step explanations to help learners grasp difficult topics. I also learned the importance of checking learners’ understanding and giving them time to practice, which has made my approach to teaching more interactive and effective.”

FYST 3: “It helped me a lot to be tutored, cause now I became more active in class and participated in all questionnaires. I then realised how confident I became in even teaching accounting while I was on my practicals at school. I made sure every learner felt comfortable, confident, and motivated to learn something new. I emphasised barriers and how they can influence your learning.”

Some participants explained that peer tutoring improved their ability to explain and simplify accounting content and be interactive, which are outcomes they link to teaching readiness. The responses show peer tutoring as a micro-teaching environment where students practice explaining and adopt teaching strategies that they later use in teaching practice. Recalling “step-by-step explanation,” “real-life examples,” and “checking learners’ understanding” indicates that student-teachers are mastering concrete teaching methods. Lastly, confidence emerged as emotional (they felt assured) and practical (they can lead and engage in their future teaching).

Theme 4: Skills and Teaching Readiness

FYST 1: “Being tutored made it easy to communicate with others and learn to solve problems.”

TYST 1: “It has taught me to be realistic about transactions instead of memorizing them on how we tackle them, Secondly, I've learnt to be more patient, because our tutor has been more patient with us, which taught me to be emotionally involved in how I also want my learners to learn,

understand their needs instead of rushing for a syllabus lastly, I've learnt that as a teacher have more than one source of a topic which, is something that our tutor did, she had more one sources for a topic .”

TYST 2: “Being tutored has helped me to develop strong communication skills, as I learned how to explain ideas clearly and listen carefully to others. It also improved my problem-solving skills because I had to find different ways to understand and apply accounting concepts. Through feedback, I became more reflective about my learning and teaching methods, which supports my readiness to guide future learners effectively.”

FYST 2: “Being tutored has helped me develop essential skills that support my teaching readiness, particularly in communication, patience, and adaptability. My tutor demonstrated excellent communication skills, explaining complex concepts in a clear and concise manner. I've also learned the importance of being patient and adaptable when working with students who may not understand a concept immediately. Additionally, I've gained reflection skills by thinking about what works best for me as a learner and how I can apply those strategies in my own teaching practice. These skills will undoubtedly help me become a more effective teacher.”

TYST 5: “It helped me boost my leadership skills because I believe I lead is someone who knows, so me knowing more of (the) content really helped.”

FYST 3: “I never lacked communication skills, but having the barrier, I became silent. But when I started going to tutor sessions, I definitely started making friends, and it made it easier to communicate again. I developed problem-solving skills, numeracy skills, and creative thinking improvement.”

FYST 5: “Problem-solving skills through hearing what tutees struggle with and coming up with a solution to that said struggle.”

Participants of the research identified several skills developed through peer tutoring, including communication, patience, problem-solving, leadership, and reflection. These are skills that are transferable to classroom teaching and teaching practice. Peer tutoring prepares both hard and soft skills, which are competencies that teacher education literature associates with teaching preparedness; the ability to diagnose misunderstandings, adapt, and manage learner attention.

DISCUSSION

The most obvious finding to emerge from the data presented is that peer tutoring not only complements lectures but also supports teaching preparedness among B.Ed accounting student-teachers. Compellingly, participants reported that peer tutoring improved their understanding of complex accounting concepts such as IFRS 15, Property, Plant and Equipment, and Taxation. Furthermore, participants noted a change in their learning approaches, moving from memorisation-based strategies towards deeper conceptual understanding. For instance, one participant stated that “I now focus more on understanding the steps and reasoning behind each concept rather than just memorising.” This pedagogical shift demonstrates a notable achievement and demonstrates the effectiveness of peer tutoring. This finding corroborates the ideas of Zhang et al., who showed a positive peer tutoring effect ($g=0.480$) on students’ academic performance and that peer tutoring has a strong effect in social sciences, a discipline that includes accounting.⁴⁶ These results provide comparable insights that support the positive results reported by participants in this research. This shift directly aligns with Vygotsky’s socio-cultural theory, which outlines that cognitive development is enhanced through social interaction. Based on the aforementioned discussions, peer tutoring created a space for tutees to operate within their Zone of Proximal Development, moving beyond what they could understand and achieve independently through the guidance of a more knowledgeable peer.

Participants often mentioned specific teaching methods that tutors used, which are closely linked to well-known theories, such as breaking down complex accounting concepts into

⁴⁶ Zhang et al., “The Impact of Peer Tutoring Programs on Students’ Academic Performance in Higher Education: A Meta-Analysis.”

understandable parts, using real-world examples, and providing multiple explanations. These methods show effective scaffolding techniques that work within Vygotsky's sociocultural theory. Following this framework, it is clear that tutors served as the More Knowledgeable Other (MKO). Similarly, Lin et al. support this observation, demonstrating that trained tutors showed huge improvement in their teaching methods, specifically in using scaffolding strategies.⁴⁷ Moreover, the study also reported that students preferred tutorial sessions that employed scaffolding strategies, exactly the strategies that respondents in this research said helped them comprehend accounting concepts. Furthermore, participants noted that accounting becomes clearer through peer tutoring, a subject where students struggle with its abstract nature and complex language of standards, resulting in failure and dropout.⁴⁸ Given these challenges, peer tutoring becomes a valuable strategy that allows personalised and accessible academic support that often fills the gap left by lecturers, as noted by participants. As such, peer tutoring provides what one participant called "a second hope", another chance to gain understanding and clarity.

Beyond understanding accounting concepts, peer tutoring proved to be effective in developing teaching competence and confidence amongst the participants. This finding is consistent with that of Salani and Sekgoma, who demonstrated a notable improvement in students' confidence and interest after tutoring.⁴⁹ Another finding is that student-teachers revealed that their experiences and exposure to peer tutoring directly influenced their perceptions about effective teaching and led them to acquire teaching strategies that they later used during their teaching practice. This finding addresses a crucial research gap, as most studies about peer tutoring focus on academic achievement. Huang et al. noted that teacher preparedness reflects how ready and confident student-teachers feel about their teaching capabilities,⁵⁰ which were developed naturally through the peer tutoring experiences described by participants in this research.

An interesting finding is the direct connection of peer tutoring experiences to teaching practice, as participants noted increased confidence when teaching accounting during teaching practice. One participant mentioned, "I then realised how confident I became in even teaching accounting while I was on my practicals at school. I made sure every learner felt comfortable, confident, and motivated to learn." This transfer of competence from peer tutoring to actual teaching practice shows what teacher education research calls the development of pedagogical content knowledge (PCK). Another finding that stands out from the results reported is the idea of peer tutoring as a form of micro-teaching. Unlike formal micro-teaching in teacher education programmes, peer tutoring took place in real situations where tutees needed to understand the content. This could explain why participants noted such gains in teaching confidence and feeling prepared. Moreover, this feeling of preparedness could be the result of the dual role of tutor and tutee, which placed the student-teachers simultaneously on both sides of the ZPD, as the MKO to their tutees and as a learner whose understanding deepened through the act of tutoring.

The study also revealed the development of professional skills that support teaching preparedness, such as communication skills, patience, problem-solving, reflective capacity, leadership skills, and adaptability. Furthermore, communication skills emerged as the primary benefit across participants, with student-teachers noting improved ability to clarify and listen attentively to others' questions and confusion. These results match those observed in earlier studies that peer tutoring not only improves academic achievement but also social and communication skills, which are essential for effective teaching.⁵¹ Other skills that emerged as developed skills are patience and adaptability. Participants also mentioned learning patience by observing how their tutors responded to repeated

⁴⁷ Lin et al., "Peer Tutoring in Higher Education: Power from Pedagogical Training."

⁴⁸ L.Makhathini, J, Adam, and F Akpa-Lnyang, " Examining the Challenges of Tertiary Teaching and Learning in the Accounting Discipline within Kwazulu-Natal, South Africa.," 2024.

⁴⁹ Salani and Sekgoma, "The Efficacy of Peer Tutoring on Math Achievement in Supplementary Examinations for First-Year Bachelor of Primary Education Students."

⁵⁰ JiaLi Huang, Guoyuan Sang, and Wenjie He, "Motivation to Teach and Preparedness for Teaching among Preservice Teachers in China: The Effect of Conscientiousness and Constructivist Teaching Beliefs," *Frontiers in Psychology* 14 (April 6, 2023), <https://doi.org/10.3389/fpsyg.2023.1116321>.

⁵¹ Marsely, "Peer Tutoring as A Best Practice of Accounting Learning in Vocational Education"; Hidayat et al., "Peer Tutoring Learning Strategies in Mathematics Subjects: Systematic Literature Review."

questions. This shows that participants not only developed these skills but also adopted a student-centered teaching approach that puts learners' understanding ahead of covering the syllabus.

Reflective capacity emerged as an additional competency, acquired by several participants through peer tutoring. Participants revealed learning to analyse their own learning processes and translate those insights into teaching strategies. One participant noted gaining “reflection skills by thinking about what works best for me as a learner and how I can apply those strategies in my own teaching practice.” This level of reflection, about teaching, represents a feature of expert teachers and shows progress towards professional preparedness. Lastly, the development of this reflective ability through peer tutoring suggests that taking the dual role of both student and teacher created unique opportunities for this kind of professional growth.

Although current research supports peer tutoring and support towards accounting teacher preparation, the challenges revealed need to be taken into account. The language barrier emerged as a major obstacle, and some participants explained how language differences caused “breaks in the content” and disrupted the flow of tutoring sessions. This finding places the research within broader debates about language policy and teaching practice in South African Higher education, where English is the main language of instruction despite the nation’s eleven languages and students’ diverse language backgrounds. These findings seem to be consistent with other research, which found that the specialised language of accounting is one of the major challenges limiting accounting education in South African universities.⁵² Moreover, the language barriers reported in this research mirror the challenges across the education sector. These setbacks reflect existing challenges in teacher education, as noted by Ngwenya, Sithole, Okoli, and Mdluli.⁵³ This result suggests that language barriers extend to peer tutoring situations, potentially limiting the effectiveness of peer tutoring.

Despite these challenges, the responses indicate that the benefits of peer tutoring outweighed its limitations, with a participant explaining that even with language difficulties, tutoring remained valuable because “You do have the second hope” when the lecturer's explanation is not enough. However, this does not imply that language barriers should be ignored. Instead, it necessitates the need for tutorship programmes to be considerate of language diversity by providing training in communication across language differences and using code-switching or translanguaging when tutors and tutees share the same home language.

The findings of the research have important implications for teacher preparation programmes, tutorship programmes, and accounting teacher education. The research shows that peer tutoring is effective not only as extra academic help but also as real professional training, helping students strengthen both their subject knowledge and teaching skills. Therefore, teacher education programmes should treat peer tutoring as a key part of teacher training, not just as an intervention initiative. Additionally, the specific competencies that participants reported developing indicate that experimental learning through teaching practice may provide more effective professional development than theoretical coursework alone. This finding supports the call for teacher education programmes to bring student-teachers closer to professional practice.⁵⁴ Lastly, the language barriers reported by participants show that peer tutoring must treat multilingualism as both a challenge and an opportunity and that teacher education programmes should prepare future teachers to work in multilingual classrooms. In fact, language difficulties student-teachers faced during peer tutoring may help prepare them for similar situations in real school settings where managing language diversity is part of teaching.

⁵² Makhathini, Adam, and Akpa-Lnyang, “Examining the Challenges of Tertiary Teaching and Learning in the Accounting Discipline within Kwazulu-Natal, South Africa.”

⁵³ Ngwenya, Sithole, and Okoli, “Teachers’ Experiences of Teaching Accounting in the Context of Curriculum Changes in South Africa”; Khulelaphi Silindile Mdluli, “Exploring Pre-Service Teachers’ Experiences of Teaching Accounting in a Rural Context during Teaching Practice from One Higher Education Institution in KwaZulu-Natal ” (University of KwaZulu-Natal, Edgewood, 2020).

⁵⁴ Antonsen, Yngve, Auli Toom, Marit Ulvik, Ove Gunnar Drageset, Knut Rune Olsen, Finn Rudolf Hjørdemaal, and Kari-Anne Sæther. “Research Approaches in Master-Based Teacher Education Preparing Student Teachers for Professional Work.” *Frontiers in Education* 9 (July 10, 2024). <https://doi.org/10.3389/feduc.2024.1418398>.

RECOMMENDATIONS

Based on the findings, the research recommends that Bachelor of Education programmes, especially the accounting stream, institutionalise peer tutoring to support both academic and teaching preparedness of student- teachers. The research recommends that the research be repeated in other teacher education programmes focusing on other specialisations and cross-national research to compare how peer tutoring contributes towards teacher preparedness in different educational and cultural settings. Institutions should also address challenges, such as language barriers, by providing multilingual support. Furthermore, student-teachers should be encouraged to engage in peer tutoring to build professional skills which may not only strengthen subject knowledge, but also pedagogical tools and confidence needed for effective practice.

CONCLUSION

This research explored the role of peer tutoring in supporting teaching preparedness among Bachelor of Education Accounting student-teachers. The findings of this research revealed that peer tutoring improved the academic understanding and pedagogical competence of accounting student-teachers. Participants noted that peer tutoring improved their understanding of complex accounting concepts while also equipping them with confidence, reflective thinking, and practical teaching strategies. The insights gained from this research may be of assistance to teacher education programmes and tutorship programmes at the higher education level. This new understanding of peer tutoring to support teaching preparedness should help improve the readiness of student teachers to assume professional roles.

Despite the research being limited to a single university, this may restrict the generalisability of the findings to other institutions with different cultures and support structures. Notwithstanding this limitation, the study suggests that peer tutoring is an impactful intervention that not only improves content mastery but also equips accounting student-teachers with the confidence, pedagogical competence, and professional skills needed for effective teaching. The researchers recommend that the research be repeated in other teacher education programmes with other specialisations and cross-national research to compare how peer tutoring contributes to teacher preparedness in different educational and cultural settings.

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