



# Multilingualism in the Teaching and Learning of Accounting in Chris Hani West District, South Africa

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## ABSTRACT

This study investigated the effectiveness of employing multilingualism in the teaching and learning of accounting in secondary schools within the Chris Hani West District, South Africa. The primary purpose was to assess whether multilingual approaches enhance or impede the educational experience in accounting classrooms. A qualitative research methodology was adopted, involving interviews conducted across three high schools in the district. Participants included teachers and learners, providing diverse perspectives on implementing multilingualism in accounting education. Findings revealed mixed opinions regarding the use of multiple languages in instruction. While multilingualism was found to promote increased participation and enjoyment among learners, it also posed challenges, such as extended instructional time due to code-switching and a greater emphasis on linguistic skills over subject content. Teachers expressed concerns about the additional time required to effectively employ multiple languages, which could detract from covering essential accounting concepts. The study recommends that the Department of Education, policymakers, and relevant stakeholders develop and implement inclusive education strategies that address language barriers without marginalizing any learners. This includes providing support and resources for teachers to effectively manage multilingual classrooms and ensuring that educational policies accommodate diverse linguistic needs. The study contributes to existing scholarship by highlighting the complex dynamics of multilingual education in accounting classrooms. These findings can inform future educational policies and teaching practices aimed at creating more inclusive and effective learning environments that leverage linguistic diversity as a resource rather than a hindrance.

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### Publication History

Received: 26<sup>th</sup> June, 2024

Accepted: 29<sup>th</sup> November, 2024

Published online:

24<sup>th</sup> December, 2024

**Keywords:** *Accounting classrooms, Multilingualism, Teaching and Learning, Code-switching.*

## INTRODUCTION

Recent developments in the teaching and learning of Accounting in the 21st century show that teachers, researchers and the society see multilingualism as a resourceful strategy for teaching and learning.<sup>1</sup>

<sup>1</sup> Åsta Haukås, André Storto, and Irina Tiurikova, "School Students' Beliefs about the Benefits of Multilingualism," *Journal of Multilingual and Multicultural Development* 45, no. 7 (2024): 2817–30.

Even though there are positive beliefs that multilingualism may foster increased motivation for language learning, the current researcher's view is that the use of multilingualism in accounting classrooms can be very impactful in teaching and learning. In any given situation, human beings require an organized means of communication in order for them to transfer and acquire knowledge. Language is the term used to describe this mode of communication. Language is a system of symbols developed for the sake of communication, even though it is difficult to define it due to its social complexity.<sup>2</sup> South Africa has eleven official languages which include English, Afrikaans and other nine ethnic languages. There are widely spoken native languages in South Africa, but English was adopted as a language of communication.<sup>3</sup> While most South Africans communicate in more than one language, English is the most spoken language in the field of official business and commerce.<sup>4</sup> In the current researcher's view, a substantial number of individuals across the world can speak or understand at least two languages or more and they are classified as being bilingual, trilingual, or multilingual. It is quite rare to find someone who speaks only one language, yet this does not rule out the possibilities. However, the focus of this study is on the usage of three or more languages (multilingualism) in high school accounting classes. According to Nordquist, multilingualism refers to a person's, a group's, or a society's ability to speak and understand three or more languages, as opposed to monolingualism, in which a person only understands his or her native tongue.<sup>5</sup> Over several decades, scholars have repeatedly reported several cognitive benefits of using multilingualism in the classroom but few studies are addressing the benefits associated with using multilingualism in the teaching of Accounting.<sup>6</sup>

The South African educational system is in a state where learners find Accounting as one of the difficult learning subjects and the reason for that is based on how one has to analyse, and interpret the Accounting curriculum and content using English.<sup>7</sup> Learners who study Accounting come from different countries where English is not a native language, they use it as a second language, and they find themselves having to be taught Accounting using the English language.<sup>8</sup> After an informal conversation with Zamokuhle senior secondary school Grade 12 Accounting learners, the researcher figured out that the reason for poor performance in Accounting at that school is because of inadequate understanding of English which has impacted the Accounting studies. This study thus investigates how the use of multilingualism can impact the classroom teaching and learning of accounting in schools that are in Eastern Cape Province, Chris Hani West District. This study further intends to address the gaps that have been left out by other scholars on the use of multilingualism in accounting classrooms. It also seeks to show how the use of multilingualism in the teaching and learning of Accounting can impact the performance of learners' results.

## LITERATURE REVIEW

### The Effects of using English in the Teaching of Accounting

The use of English in business courses is thought to have a substantial impact on students' knowledge structures. However, few research studies have looked at whether it affects students' in-depth comprehension of business-related courses or whether it improves students' English proficiency while maintaining their level of understanding of business-related content.<sup>9</sup>

<sup>2</sup> Olga Bogdashina, *Communication Issues in Autism and Asperger Syndrome: Do We Speak the Same Language?* (Jessica Kingsley Publishers, 2022).

<sup>3</sup> Michael M Kretzer and Russell H Kaschula, "Language Policy and Linguistic Landscapes at Schools in South Africa," *International Journal of Multilingualism* 18, no. 1 (2021): 105–27.

<sup>4</sup> Steven J Sacco and C Ohin-Traore, "Englishization in Francophone Africa? Insights into Workplace Language Use," *Global Business Languages* 22 (2022): 23–37.

<sup>5</sup> Richard Nordquist, "Definition and Examples of Corpus Linguistics," *English Grammar*, July 3 (2019).

<sup>6</sup> A. Stavans and U. Jessner-Schmid, *The Cambridge Handbook of Childhood Multilingualism* (Cambridge: Cambridge University Press, 2022).

<sup>7</sup> Jacqueline Christensen et al., "Implementing Team-Based Learning (TBL) in Accounting Courses," *Accounting Education* 28, no. 2 (2019): 195–219.

<sup>8</sup> Maribel Fontiveros-Malana, "First Language Interference in Learning the English Language.," *Journal of English as an International Language* 13 (2018): 32–46.

<sup>9</sup> Huan Cai, Meining Wang, and Yingmei Yang, "Teaching Accounting in English in Higher Education--Does the Language Matter?," *English Language Teaching* 11, no. 3 (2018): 50–59.

As English immersion instruction becomes more popular in developing nations, academics are looking into the feasibility and impact of this method. Take, for example, educational reform in South Korean universities. Some academics believe that both teachers and students are underprepared in terms of language skills and instructional methodologies.<sup>10</sup> Others emphasize the importance of adequate preparation, such as having effective teaching methods ready before students enter university in order to improve students' proficiency, and English immersion teaching should be applied incrementally rather than having all first-year students uniformly taught in that approach without regard for students' individual differences.<sup>11</sup>

Rea-Dickins's study of students in Zanzibar, Tanzania, evaluated their performance in mathematics, accounting, and chemistry under three different teaching modes (with native language, multilingual, or English-only as the language of instruction, respectively) and revealed that students under English immersion teaching (i.e. the third mode) do not benefit but instead experience some academic difficulties. Jiménez-Castellanos investigated the performance of students who spoke Spanish as their first language in an English immersion setting.<sup>12</sup> He conducted a four-year longitudinal study that looked at their performance in English vocabulary, phonological awareness, fluency in reading, English reading ability, and general language from kindergarten to Grade Three in primary school.<sup>13</sup> Students receiving English immersion instruction did not achieve the same degree of advancement and development as their counterparts in the control group for their age and grade, according to the study. Students who major in English do not perform better in accounting learning in English than students who do not major in English, according to this study. Furthermore, for both groups, the students' analytical skills had a significant and favorable impact on their success in accounting learning throughout the semester. The findings also show that students' motivation to pursue accounting as a future job has a substantial impact on their performance.<sup>14</sup>

### **The Effect of using Multilingualism in Accounting Classroom**

The success of subject performance when employing multiple languages is not solely dependent on the learners, as should have been observed from the perspective of the teachers. Accounting Native English-speaking teachers are outperformed by non-native English-speaking teachers, according to Saunders.<sup>15</sup> After witnessing an Australian Accounting teacher who was a non-native English speaker, Abayadeera expressed a similar sentiment.<sup>16</sup> She could not provide her best in educating native and immigrant students because of her pronunciation and analysis of the English language at the time. She rather employed code-switching so that learners could readily grasp the subject matter. The solution to that dilemma was to use multilingualism extensively and correctly. Choo and Tan found that thick accents of foreign speakers speaking English can be a hurdle to teaching the subject to students.<sup>17</sup> To address this issue, the study's sample teachers created pre-recorded audio that they could retake until they had a clear presentation, then put it online.

However, Braine has argued that multilingual teachers or lecturers are not necessarily better at delivering subject lessons just because they can use code-switching and are more easily understood

<sup>10</sup> Christian J Faltis and Guadalupe Valdés, "Preparing Teachers for Teaching in and Advocating for Linguistically Diverse Classrooms: A Vade Mecum for Teacher Educators," *Handbook of Research on Teaching*, 2016, 549–92.

<sup>11</sup> Cai, Wang, and Yang, "Teaching Accounting in English in Higher Education--Does the Language Matter?."

<sup>12</sup> Oscar Jiménez-Castellanos et al., "Beginning English Literacy Development and Achievement among Spanish-Speaking Children in Arizona's English-Only Classrooms: A Four-Year Two-Cohort Longitudinal Study," *International Multilingual Research Journal* 8, no. 2 (2014): 104–23.

<sup>13</sup> Jiménez-Castellanos et al., "Beginning English Literacy Development and Achievement among Spanish-Speaking Children in Arizona's English-Only Classrooms: A Four-Year Two-Cohort Longitudinal Study."

<sup>14</sup> Jiménez-Castellanos et al., "Beginning English Literacy Development and Achievement among Spanish-Speaking Children in Arizona's English-Only Classrooms: A Four-Year Two-Cohort Longitudinal Study."

<sup>15</sup> Kent T Saunders, "The Influence of Instructor Native Language on Student Learning and Instructor Ratings," *Eastern Economic Journal* 27, no. 3 (2001): 345–53.

<sup>16</sup> Nadana Abayadeera, "The Experience of an International University Teacher in Australia," *Accounting Education* 22, no. 3 (2013): 295–98.

<sup>17</sup> Freddie Choo and Kim B Tan, "Effect of Audio Clips of Heavily Accented Lecture on Teacher Evaluations," *Issues in Accounting Education* 28, no. 3 (2013): 487–501.

than monolingual teachers.<sup>18</sup> His research discovered that monolingual professors or lecturers always ensure that they are well prepared, emphatic, and competent in order to ensure that their learners grasp what they are teaching. Abayadeera, Mihret and Hewa-Dulige used focus groups and student evaluations of teacher performance surveys to conduct their research.<sup>19</sup> They investigated students' perceptions of NNES teachers' teaching efficacy. The scope was based on cross-cultural communication. This research suggested that NNES concerns are broader than just English proficiency, with an emphasis on improving cultural knowledge and reducing intercultural communication anxiety. Furthermore, according to Abayadeera, students believe that few Native English professors can successfully teach any subject in English alone to non-native English learners, which is an intercultural communication challenge that will lead to higher student engagement.<sup>20</sup> Intercultural challenges, according to Kim, cause learners to be unfamiliar with the messages and meanings presented to them, making communication unproductive.<sup>21</sup>

### **The Use of Multilingualism in Accounting Classrooms**

Students' literacy performance improves when they read and use things in a language that is more natural to them.<sup>22</sup> Allowing kids to learn in multiple languages is one strategy for encouraging multiliteracy, but this requires that materials in those languages be made available.<sup>23</sup> In other words, a person's literacy skills in one language will help them improve their literacy skills in the other. Reading methods, decoding, phonological awareness, writing, and other skills are examples. This is especially likely if the languages are written in a comparable manner.<sup>24</sup> Monolingual learners become multiliterate as a result of this, and they develop the ability to use other languages as linguistic and cognitive resources when they do not grasp the one, they are learning.<sup>25</sup>

The deficit or monolingual perspective, which condemns students' (excluded) home languages as inhibitors of cognitive and linguistic growth in the classroom, is challenged by multilingual and multiliteracy approaches. As a result, multi-literacy theories are frequently utilized as lenses to analyse research in accounting and language planning in linguistically varied environments.<sup>26</sup>

Given the various situations and mediums in which languages are utilized, multilingualism can be linked to multiliteracy. For example, children in a school context may have access to reading or writing systems in two (or more) languages for various purposes.<sup>27</sup> Aside from reading and writing, there are a variety of literacies that strengthen students' cultural and home languages for classroom communication.<sup>28</sup> As a result, Burcu et al. recommend a multi-literacies strategy for the range of socio-cultural and linguistic resources that might assist students' access to knowledge, particularly in the

<sup>18</sup> George Braine, *Nonnative Speaker English Teachers: Research, Pedagogy, and Professional Growth* (Routledge, 2010).

<sup>19</sup> Nadana Abayadeera, Dessalegn Getie Mihret, and Jayasinghe Hewa Dulige, "Teaching Effectiveness of Non-Native English-Speaking Teachers in Business Disciplines: Intercultural Communication Apprehension and Ethnocentrism," *Accounting Education* 27, no. 2 (2018): 183–207.

<sup>20</sup> Abayadeera, Mihret, and Hewa Dulige, "Teaching Effectiveness of Non-Native English-Speaking Teachers in Business Disciplines: Intercultural Communication Apprehension and Ethnocentrism."

<sup>21</sup> Terri Kim, "Internationalisation of Higher Education in South Korea: Reality, Rhetoric, and Disparity in Academic Culture and Identities," *Australian Journal of Education* 49, no. 1 (2005): 89–103.

<sup>22</sup> Debra A Giambo and Tunde Szecsi, "Promoting and Maintaining Bilingualism and Biliteracy: Cognitive and Biliteracy Benefits & Strategies for Monolingual Teachers," *The Open Communication Journal* 9, no. 1 (2015).

<sup>23</sup> Giambo and Szecsi, "Promoting and Maintaining Bilingualism and Biliteracy: Cognitive and Biliteracy Benefits & Strategies for Monolingual Teachers."

<sup>24</sup> Giambo and Szecsi, "Promoting and Maintaining Bilingualism and Biliteracy: Cognitive and Biliteracy Benefits & Strategies for Monolingual Teachers."

<sup>25</sup> Iliana Reyes, "Exploring Connections between Emergent Biliteracy and Bilingualism," *Journal of Early Childhood Literacy* 6, no. 3 (2006): 267–92.

<sup>26</sup> Beban Sammy Chumbow, "Mother Tongue-Based Multilingual Education: Empirical Foundations, Implementation Strategies and Recommendations for New Nations," in *Multilingual Education in Africa: Lessons from the Juba Language-in-Education Conference* (British Council London, 2013), 37–55; Nancy H Hornberger, "The Continua of Biliteracy and the Bilingual Educator: Educational Linguistics in Practice," *International Journal of Bilingual Education and Bilingualism* 7, no. 2–3 (2004): 155–71.

<sup>27</sup> Reyes, "Exploring Connections between Emergent Biliteracy and Bilingualism."

<sup>28</sup> Burcu Yaman Nteloglou et al., "A Multilingual and Multimodal Approach to Literacy Teaching and Learning in Urban Education: A Collaborative Inquiry Project in an Inner City Elementary School," *Frontiers in Psychology* 5 (2014): 533.

accounting context.<sup>29</sup> Multi-literacy and multilingualism are concepts in education that refer to the use of linguistic resources as capital to oppose English hegemony while validating students' ability to communicate in their native tongues.<sup>30</sup> Multilingualism and multiliteracy are becoming more important as the world's population of linguistically varied learners grows. Both have been utilized as alternatives to ensure that learners succeed in bilingual settings.<sup>31</sup> Due to mutual intelligibility amongst African language families such as the Nguni languages isiXhosa, isiZulu, isiNdebele, and Siswati, many speakers of African languages in South Africa are skilled in more than two languages other than English.<sup>32</sup> However, African language speakers' multilingual talents are sometimes judged solely on their English competence, which limits their capacity to comprehend a wide range of information in several languages.<sup>33</sup>

As a result, in a multiliterate South Africa, the notion of multilingualism would be more applicable than monolingualism, because certain learners have a superior comprehension of any subject area when they use more than two languages. However, given the topic and context of this research, the researcher will focus on the literacy skills of students in understanding Accounting content in a variety of languages.

## THEORETICAL FRAMEWORK

Theories are formulated to explain, predict, and understand phenomena and in many cases to challenge and extend existing knowledge within the limits of critical bounding assumptions. A theoretical framework is a structure that can hold or support a theory of a research study. The theoretical framework introduces and describes the theory that explains the research problem under the existing study.<sup>34</sup> This study took a closer look at a similar theory known as the Asset-Based theory. The asset-based approach in teaching is the theory that focuses on what students can do rather than what they cannot. This theory focuses more on the advantages (strengths) of the learner than on the weaknesses.<sup>35</sup> It explores diversity in characteristics, reasoning capacity, indifference, and culture.

The Asset-based Theory can serve as a valuable framework for understanding and conducting research on multilingualism in the teaching and learning of Accounting in the Chris Hani West district of South Africa for the following reasons;

1. **Focus on Strengths:** Asset-based Theory emphasizes focusing on the strengths and assets within a community rather than deficits or problems. In the context of multilingualism in education, this means recognizing the linguistic diversity within the Chris Hani West district as a valuable resource rather than a challenge.
2. **Asset Mapping:** Asset-based Theory encourages researchers to conduct asset mapping exercises to identify the existing resources and capacities within a community. In this study, researchers can map out the various languages spoken by students, teachers, and community members, as well as the potential linguistic resources available in the educational environment.
3. **Cultural Capital:** Asset-based Theory recognizes cultural capital as an important asset that individuals bring to the learning process. In a multilingual setting, students may possess rich linguistic and cultural knowledge that can enhance their understanding of accounting concepts.

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<sup>29</sup> Ntelioglou et al., "A Multilingual and Multimodal Approach to Literacy Teaching and Learning in Urban Education: A Collaborative Inquiry Project in an Inner City Elementary School."

<sup>30</sup> Susan Hopewell and Kathy Escamilla, "Biliteracy Development in Immersion Contexts," *Journal of Immersion and Content-Based Language Education* 2, no. 2 (2014): 181–95.

<sup>31</sup> Giambo and Szecsi, "Promoting and Maintaining Bilingualism and Biliteracy: Cognitive and Biliteracy Benefits & Strategies for Monolingual Teachers."

<sup>32</sup> Kathleen Heugh, "Language Policy and Democracy in South Africa: The Prospects of Equality within Rights-Based Policy and Planning" (Stockholm University, 2003); Kwesi Kwaa Prah, "Challenges to the Promotion of Indigenous Languages in South Africa," *Review Commissioned by the Foundation for Human Rights in South Africa*, 2006.

<sup>33</sup> Prah, "Challenges to the Promotion of Indigenous Languages in South Africa."

<sup>34</sup> Gabriel Abend, "Making Things Possible," *Sociological Methods & Research* 51, no. 1 (2022): 68–107.

<sup>35</sup> Geneva Gay, *Culturally Responsive Teaching: Theory, Research, and Practice* (teachers college press, 2018).

Researchers can explore how different languages and cultural perspectives influence students' learning experiences and academic achievement in accounting.

4. **Asset-Based Pedagogies:** Asset-Based Theory encourages the development of pedagogical approaches that build on learners' existing assets and experiences. In the context of multilingual education, this could involve incorporating students' native languages into Accounting instruction, using culturally relevant examples and materials, and promoting collaborative learning environments where students can leverage their linguistic diversity to support each other's learning.
5. **Community Engagement:** Asset Based Theory emphasizes the importance of community engagement and collaboration in addressing challenges and promoting positive outcomes. Researchers can involve various stakeholders, including students, teachers, parents, and community leaders, in the research process to ensure that their perspectives and insights are incorporated into the study findings and recommendations.

## **METHODOLOGY**

### **Research Design**

The qualitative approach/method was employed by the researcher in obtaining and interpreting the study's data in this study. The research design, sampling, instrument, data presentation, and proper considerations are among the other elements focused on in this chapter. This study looked at why the use of multilingualism is necessary rather than how many support the use of multilingualism. Qualitative research methods are influenced by a variety of theoretical constraints, with a focus on multilingualism in teaching Accounting.

The qualitative research design used in this study was the case study. Case-study research provides a unique example of real people in real situations, enabling readers to understand ideas more clearly than by simply presenting them with abstract theories or principles.<sup>36</sup> The researcher used the case study designed to present and interpret the detailed information concerning the use of multilingualism in the teaching and learning of accounting in secondary schools at Chris Hani West District, Eastern Cape. The main reason why the researcher used this design is that it endeavors to understand the different opinions of different participants of this study. The researcher used the case-study design because it is an ideal methodology to study the holistic and in-depth nature of using multilingualism in the teaching and learning of accounting in secondary schools at Chris Hani West District.

### **Population and Sampling Procedure**

In this study, the researcher did not employ the entire student population of the school, but rather a smaller sample that can be finished in a set amount of time. The population of this study comprised educators and learners in three different schools. The study employed purposive sampling. The researcher of the study worked with a number of participants which included three educators from three different schools and 6 learners from three different schools, which made a sample size of 9 participants from schools that are in the Chris Hani West District, Eastern Cape Province. These educators and learners were all interviewed.

### **Data Collection**

This data was gathered using interviews with teachers and learners.

### **Data Analysis**

In order to acquire data for this study, interviews were employed. Data analysis can be defined as a challenging rigorous process of selecting, integrating, and interpreting data.<sup>37</sup> The use of dialog

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<sup>36</sup> F Keith, M Lawrence, and C Louis, "Research Methods in Education" (London: Longman Publishers, 2009), 253.

<sup>37</sup> Thomas Harding and Dean Whitehead, "Analysing Data in Qualitative Research," *Nursing & Midwifery Research: Methods and Appraisal for Evidence-Based Practice* 5 (2013): 141–60.

inspection was highlighted in the research segment, as this investigation focused solely on a group of companions. Johnson's work entails the reduction and processing of a large amount of data. Spectacle information exploration is defined by Neumann as the division of information into subject, illustration, and association.<sup>38</sup> Information inspection is a technique for extracting useful information from a collection of data. The researcher utilized tables to analyse the data compiled after inspecting the information to obtain the data approximated to express the analysis strongly. After conducting the interviews which were recorded, the researcher then transcribed the data.

## PRESENTATION OF FINDINGS

All participants both educators and learners are grouped into two according to their languages, whether using English as a Native language or using English as a non-native language.

Learners are coded as:

English as Native Language Learner (ENLL)

Educators are coded as:

English as Native Language Educator (ENLE)

English as Non-Native Language Educator (ENNLE)

The school learners who are using English as a non-native language responded to the interview questions given to them and their responses are presented.

ENNLL1 answered the questions thus:

**Here at school, does your accounting teacher use other languages during the lesson or He/ She only focuses on English?**

✓ *No, she only focuses on English.*

**How does it feel to only be taught in English without it being integrated with other languages? Explain your view.**

✓ *Our school is a multiracial school a mix of us Black, Coloured and Whites so some do not understand our mother tongue language as we also do not understand theirs, so being taught in English to accommodate everyone affects some of us because we can easily express our views as some of us are not good at using English.*

**Here at school, are learners who do not really understand English given the opportunity to ask questions or respond to questions using any language of their choice?**

✓ *No, it is strictly English.*

ENNLL2 answered the questions thus:

**Here at school, does your accounting teacher use other languages during the lesson or does He/ She only focus on English?**

✓ *I cannot strongly say Yes or No because in some instances He does code-switching whereas sometimes he strictly demands the use of English only in the classroom.*

**How does it feel to only be taught in English without it being integrated with other languages? Explain your view.**

✓ *It is too hard for me as for some of the items I do not understand and expect to be assisted with translation, but when our teacher strictly demands the use of English during the lesson it becomes difficult to even ask for translation.*

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<sup>38</sup> Ruth Neumann, "Communicating Student Evaluation of Teaching Results: Rating Interpretation Guides (RIGs)," *Assessment & Evaluation in Higher Education* 25, no. 2 (2000): 121–34.

**Here at school, are learners who do not really understand English given the opportunity to ask questions or respond to questions using any language of their choice?**

✓ *Sometimes.*

ENNLL3 answered the questions thus:

**Here at school, does your accounting teacher use other languages during the lesson, or does He / She only focus on English?**

✓ *Yes, but the English language is always the one dominant in the classroom.*

**How does it feel to only be taught in English without it being integrated with other languages? Explain your view.**

✓ *I don't really see or feel any difference whether being taught in English or my mother tongue language maybe it because of the fact that I like the English subject and I am good at it.*

**Here at school, are learners who do not really understand English given the opportunity to ask questions or respond to questions using any language of their choice?**

✓ *Yes, but mostly we are advised to keep using English so that we can be familiar with how we will be assessed.*

ENNLL4 answered the questions as follows:

**Here at school, does your accounting teacher use other languages during the lesson or does He/ She only focus on English?**

✓ *No*

**How does it feel to only be taught in English without it being integrated with other languages? Explain your view.**

✓ *It complicates the lesson as the majority of the work I start to understand when I am assisted by someone who using code-switching or multilingualism and I would start to realise that if the teacher could have explained using another language from the beginning I would have understood it earlier.*

**Here at school, are learners who do not really understand English given the opportunity to ask questions or respond to questions using any language of their choice?**

✓ *No, as a result only a few learners actively participate during the lesson.*

The school learners who are using English as a native language responded to the interview questions given to them and their responses are presented. ENLL1 answered the questions thus:

**Here at school, does your accounting teacher use other languages during the lesson or does He/ She only focus on English?**

✓ *No, she is only using English as it is a multiracial school.*

**How does it feel to only be taught in English without it being integrated with other languages? Explain your view.**

✓ *I do not feel any problem as it would cause confusion to me if we were using many languages or any other language that I could not understand. English as my mother tongue languages makes it easy for me to interact in the classroom.*

**Here at school, are learners who do not really understand English given the opportunity to ask questions or respond to questions using any language of their choice?**

✓ *No, It is strictly English.*

ENLL2 answered the questions as follows:

**Here at school, does your accounting teacher use other languages during the lesson or does He/She only focus on English?**

✓ *Yes*

**How does it feel to only be taught in English without it being integrated with other languages? Explain your view.**

✓ *For me using English only is the right thing because when it comes to the use of multilingualism I get confused because my class is dominated by people who are using isiXhosa as a home language and even the teacher as well is using isiXhosa as a home language so immediately when they integrate the lesson with using isiXhosa I get confused.*

**Here at school, are learners who do not really understand English given the opportunity to ask questions or respond to questions using any language of their choice?**

✓ *Yes*

The school educators who are using English as their native language responded to the interview questions given to them and their responses are presented. ENLE1 answered the questions thus ENLE1 answered the interview questions as follows:

**Do you use any other languages except for English in your classroom? If so, explain.**

✓ *Yes, sometimes it's wise to use the mother language to emphasise or illustrate or thoroughly explain some concepts to learners, in so doing you relate what is new to them with the realistic things that they can relate to.*

**Have you ever used multilingualism in your classroom previously? Describe your experience.**

✓ *Yes. The response from learners was quite active, almost all learners engaged in the lesson. It was quite productive.*

**Do you feel that there are constraints to using multilingualism during your sessions? If so, what are they?**

✓ *Yes, there are constraints. You cannot teach a whole lesson in the mother tongue for example it will disadvantage your learners and may lead to their incompetence. So yes there are constraints.*

**Do you allow your learners to ask questions or respond to questions using any language of their choice? Explain.**

✓ *No. I always encourage my learners to use their understanding in answering questions and to use the medium of instruction so as to familiarise themselves with the answering of questions.*

**What can the Department of Education do to assist in how to use multilingualism in the curriculum?**

✓ *I feel like they are doing something already because now all subjects can be answered in English and any other language. So it shows that there is an improvement in terms of multilingualism.*

ENLE2 answered the interview questions as follows:

**Do you use any other languages except for English in your classroom? If so, explain.**

✓ *Yes. I do use other languages so as to close the gap being misunderstood by my learners. Usually, I use isiXhosa to explain properly during the lesson as my classroom is dominated by learners who are using isiXhosa as a home language.*

**Have you ever used multilingualism in your classroom previously? Describe your experience.**

- ✓ *Yes, and most of the time I do it mainly for familiarity because using my home language helps you as a teacher to expand or explain things that learners find difficult to understand when using English. It also helps learners to be familiar with happening or what is being taught in the classroom.*

**Do you feel that there are constraints to using multilingualism during your sessions? If so, what are they?**

- ✓ *There are constraints as learners' capabilities differ some get the content easily in their own language while some prefer to be taught in second language which creates disturbance and confusion among learners. It is time-consuming as it takes time to finish a lesson because you spend most of the time translating.*

**Do you allow your learners to ask questions or respond to questions using any language of their choice? Explain.**

- ✓ *Yes, because it is difficult for learners to articulate/explain themselves in a language that is not their home language. So allowing them to engage in their home language helps them to be comfortable and flexible during the lesson.*

**What can the Department of Education do to assist in how to use multilingualism in the curriculum?**

- ✓ *Department of Education should emphasize the principles of White Paper No. 6, 2001 which focuses on accommodating all learners. They should make it a point that when designing their curriculum they include official languages that are in South Africa to accommodate all learners.*

The school educator who is using English as a non-native language responded to the interview questions given to them and their responses are presented. ENNLE1 answered the questions thus:

**Do you use any other languages except for English in your classroom? If so, explain.**

- ✓ *Yes, IsiXhosa so as to explain properly to my learners and for their better understanding.*

**Have you ever used multilingualism in your classroom previously? Describe your experience.**

- ✓ *Yes, and I am still using it so as to accommodate all learners in the classroom.*

**Do you feel that there are constraints to using multilingualism during your sessions? If so, what are they?**

- ✓ *Not as such although most of the time I have to use the medium of instruction it's mostly important for me to use multilingualism so that all learners can be able to get the point of the lesson.*

**Do you allow your learners to ask questions or respond to questions using any language of their choice? Explain.**

- ✓ *Most of the time I allow them to use English as it is the medium of instruction but if not so, I give them a chance to ask in their language for active participation.*

**What can the Department of Education do to assist in how to use multilingualism in the curriculum?**

- ✓ *The Department of Education should look at the time frame of the syllabus and allow assessments to be done in different languages.*

## DISCUSSION OF FINDINGS

The findings of the study are very interesting as the researcher established different views from the learners both those who are using English as a native language and those who are using English as a non-native language. The same applies to educators as well. Learners who are using English as their native language feel like when English is being integrated with other languages they easily get confused as they understand English as their mother tongue than other languages. Some claim that they mostly face complications when there is the use of multilingualism in the classroom compared to when they are only using English for their lessons. This agrees with the study by Rea-Dickins on students in Zanzibar, Tanzania, which evaluated their performance in mathematics, accounting, and chemistry under three different teaching modes with native language, multilingual, or English-only as the language of instruction, respectively, and revealed that students under English immersion teaching (i.e. the third mode) do not benefit but instead experience some academic difficulties.<sup>39</sup>

In this study, it was also discovered that the learners who are using English as a non-native language have different views from those who are using English as a native language, their argument being that given that English is not their mother tongue, it becomes easier for them to understand the Accounting lesson when it is explained further in their mother tongue than when it is only explained in English. They claimed that multilingualism in teaching and learning promotes participation in the classroom as everyone can express himself/herself in their own language this claim is also supported a study by Giambo and Szecsi which revealed that Students' literacy performance improves when they read and use things in a language that is more natural to them.<sup>40</sup> Not using multilingualism complicates the lesson as the bulk of the material is understood when they are assisted by someone who can code-switch or who is multilingual. They realised that if the teacher explained using another language from the beginning, they would have understood it earlier.

Teachers' perspectives were also different. Some believe that even though multilingualism makes it easy for their learner to catch up easily during the lesson, it also gives them problems during assessments as there is no one to explain to them in their mother tongue and they are assessed strictly in English. Some believe that using multilingualism requires a lot of work, time, and material as it requires them to study and understand as many languages as possible. Giambo and Szecsi shared the same sentiments that allowing kids to learn in multiple languages is one strategy for encouraging multiliteracy, but this requires more time, and materials in those languages to be made available.<sup>41</sup> Other teachers claimed that it is time-consuming, and will delay the school syllabus as teachers spend much of the time trying to explain one thing in many languages. Various reasons that cause time consumption were mentioned and are discussed subsequently:

**Language Policies and Practices:** Detailing the existing language policies and practices in accounting education within schools in Chris Hani West District which includes the languages of instruction, language of textbooks and instructional materials, and language preferences of students and teachers will require much time as also suggested by Giambo and Szecsi.

**Multilingual Context:** Describing the linguistic diversity within the district, involves knowing the languages spoken by learners, teachers, and community members as also driven by the Asset-based approach in teaching which is the theory in this study that focuses on what students can do rather than what they cannot. This theory in this study focused more on the ability of the learner and teachers to understand and interpret many languages than their inability not to. It suggested diversity in characteristics, reasoning capacity indifference and culture. This may involve identifying dominant languages as well as minority languages and dialects which can result in other learners finding less

<sup>39</sup> Pauline Rea-Dickins, "Currents and Eddies in the Discourse of Assessment: A Learning-focused Interpretation 1," *International Journal of Applied Linguistics* 16, no. 2 (2006): 163–88.

<sup>40</sup> Giambo and Szecsi, "Promoting and Maintaining Bilingualism and Biliteracy: Cognitive and Biliteracy Benefits & Strategies for Monolingual Teachers."

<sup>41</sup> Giambo and Szecsi, "Promoting and Maintaining Bilingualism and Biliteracy: Cognitive and Biliteracy Benefits & Strategies for Monolingual Teachers."

inclusivity in the process. Multi-literacy and multilingualism are concepts in education that refer to the use of linguistic resources as capital to oppose English hegemony while validating students' ability to communicate in their native tongues.

## RECOMMENDATIONS

Based on the research findings, this study recommends that the Department of Education should emphasize mostly the principles of White Paper No. 6,2001, which focuses on accommodating all learners. The Department of Education must encourage teachers to gain by studying linguistics. Learners in FET may be given a wide variety of options to choose from because some learners find it difficult to understand other languages. In doing that, the country will benefit in many ways from an increased employment rate, a reduction of the dropout rate of learners from school, and an increase in the pass rate across the country. The researcher further recommends that the South African government, together with the Department of Education, should organise teacher workshops to train/educate them about the importance of linguistics. The department should use those workshops for teachers who wish to use multilingualism as a teaching strategy to nourish talents in those teachers so that they can have different approaches to teaching instead of using old-school methods. In doing so, not only will the Department of Education benefit but the country at large will also benefit.

## CONCLUSION

This study revealed that using multilingualism to include everyone in education is still a long way from being achieved but necessary to be done. Some other learners want to study Accounting using many languages in the classroom, while others only want to use one language which is English. In some cases, even teachers show willingness to teach accounting using many languages, but that requires an ability and interest in linguistics; they also do not get the appropriate support. The research findings also revealed that there are other factors pertaining to the use multilingualism such as: the delays on the syllabus, which is time consuming. These factors range from the school environment to departmental factors. The cost of all this is to the learners. Learners end up losing interest in other subjects because of not understanding the language, and they end up not performing well on subjects which they could have passed if they had been given an opportunity to interact in other languages. That also influences the pass rate of the school, province, and nation, increasing the unemployment rate, and high dropout of learners from school, etc. Various recommendations have been made and if implemented, this challenge will be addressed to ensure that students fare better in school.

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