



Evaluating the Perspective and Reasons for Phasing Out the Accounting Subject in Secondary Schools in the Eastern Cape, South Africa

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ABSTRACT

The decision to phase out Accounting in the Commerce stream of secondary schools in the Eastern Cape Province of South Africa raises essential educational, economic, and societal concerns. This study investigated the perspectives of school principals, teachers, students, and policymakers and the implications of phasing out accounting. A qualitative research methodology, purposive sampling, and interviews were used. This study was conducted in three high schools. The sample included three principals, three educators, and six learners. The findings highlight the factors influencing the decision. Principals cited administrative issues such as limited funding, as reasons to prioritise subjects that are more aligned with job market demands. Teachers emphasised the importance of accounting in fostering skills such as financial literacy and critical thinking, suggesting that its removal could hinder students' future employment readiness. Learners expressed concern about lost opportunities in commerce-related fields, reflecting both emotional and practical implications. This study underscores the need for balanced educational policies that provide access to a diverse curriculum, including Accounting, to better prepare students for the job market. Recommendations include reallocating resources for Accounting education, enhancing teacher training, and integrating financial literacy across subjects to maintain essential skills in the curriculum, ultimately promoting economic resilience in the Eastern Cape.

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INTRODUCTION

The recent developments in the 21st century in the field of research reveal that the decision to phase out Accounting in the Commerce discipline in secondary schools in the Eastern Cape Province of South Africa is a complex matter that must be carefully examined from different perspectives.¹ Educational reforms around the world have attempted with match curricula to changing societal demands and economic environments. The education system in South Africa has been drastically changing to solve issues of relevance, equity, and access.² Taking this into account, the discontinuation of the accounting

¹ T. Mathiba, "The Complexity of Phasing Out Accounting in Secondary Schools," *Education and Policy Review* 29,no.2(2021):55–72.

² J. Engelbrecht, "Curriculum Reforms in South Africa: Addressing Equity and Relevance," *South African Journal of Education* 40, no. 1 (2020): 21–35.

subject in the Commerce stream raises concerns. Against this backdrop, the phasing out of accounting raises questions about the goals, efficacy, and consequences of such a policy shift.³

From the current researcher's observation, the Eastern Cape Province, like many other provinces in South Africa, grapples with socio-economic challenges that impact educational outcomes. Access to quality education, especially in rural and disadvantaged communities, remains a pressing issue. In this context, decisions regarding curriculum offerings carry significant weight as they shape the educational opportunities available to learners and influence their prospects.⁴ Understanding the perspectives driving the decision to phase out the accounting subject is essential. There is a good chance that the stakeholders, which include community people, parents, teachers, government representatives, and students, have differing opinions on the subject.⁵ According to some, commerce courses offer vital skills and career prospects, especially in business, finance, and entrepreneurship. In contrast, others claim that concentrating on other academic subjects better prepares students for the demands of the modern workforce.⁶

Furthermore, a thorough examination of the educational policy goals, societal aspirations, and economic trends is necessary to determine the reasoning behind this decision. Globalisation, technical developments, and shifting employment markets are some examples of the factors that could affect the way Commerce education is viewed and how decisions about keeping it or dropping it from the curriculum are made.⁷ The effects of gradually discontinuing Accounting go beyond the boundaries of the educational field. It affects every student, the school, the community, and the overall economy.⁸ Examining possible outcomes, such as changes in enrolment trends and resource distribution, requires policy changes that would affect different stakeholders.⁹

Examining the perspectives, reasons, and impacts of gradually discontinuing the accounting subject in the Commerce stream in Eastern Cape secondary schools requires a thorough investigation of the educational, economic, and social implications of the decision. The current researchers believe that through this investigation, people can learn more about the nuances of curriculum reform and support well-informed discussions and decision-making processes that aim to improve educational outcomes and society. For this reason, the current researchers sought to examine an overview of the circumstances that led to this decision, the reasoning behind it, and any possible implications it could have on learners, teachers, the educational system, and society at large.

LITERATURE REVIEW

Perspectives on the Phasing Out of Accounting

In the global, African, and South African contexts, different researchers have shown that various stakeholders, such as learners, teachers, policymakers, and educational experts, have expressed varied views and opinions regarding the phasing out of Accounting in secondary schools.¹⁰ The perspectives on phasing out Accounting in secondary schools are diverse and complicated, reflecting the complex interplay of educational, economic, social, and cultural factors. Understanding and addressing the concerns and interests of stakeholders, students, and teachers is crucial for informed decision-making and effective implementation strategies.¹¹ Further research and dialogue are needed to explore alternative approaches to curriculum design and educational provision that promote inclusivity,

³ A. Albshaiar, K. Almarri, and M. Hafizur-Rahman, *Educational Policy Shifts and Economic Implications: A Global Perspective* (London: Routledge, 2024).

⁴ S. Jamatia, "Socioeconomic Disparities and Educational Access in South Africa," *Journal of Development Studies* 50, no. 4 (2023): 78–95.

⁵ P. Mikalef et al., "Diverse Stakeholder Views on Curriculum Reforms," *Journal of Educational Change* 19, no. 2 (2023): 87–108.

⁶ I. Azmi and H. Zakaria, "Commerce Education and Future Workforce Readiness: A Comparative Study," *International Journal of Educational Policy* 38, no. 2 (2023): 112–30.

⁷ I. Azmi, *Economic Trends and Curriculum Reforms: The Case of Commerce Education* (Singapore: Springer, 2023).

⁸ H. Sun and X. Meng, "Economic Effects of Curriculum Changes," *Economic Policy Journal* 21, no. 2 (2023): 77–99.

⁹ H. Sun, "Impact of Education Policy Shifts on Societal Development," *International Journal of Education Economics* 18, no. 2 (2023): 112–30.

¹⁰ T. Mashau, H. Mutshaeni, and P. Kone, "Stakeholder Perceptions on Commerce Education in South Africa," *South African Journal of Business and Education* 14, no. 3 (2016): 88–101.

¹¹ M. Mtotywa et al., "Perspectives on the Phasing Out of Commerce Education in South Africa," *Educational Policy Journal* 48, no. 1 (2024): 66–85.

innovation, and student success in a rapidly changing global landscape.¹² This section presents an overview of stakeholder views, student opinions, and teacher perspectives on this matter.

Stakeholder Views on Phasing Out of Accounting

Stakeholders with varying opinions on the decision to phase out Accounting include government officials, leaders in education, business organisations, and members of the community. Proponents of phasing out Accounting contend that it reflects shifting demands for education and economic environments, arguing in favour of a move toward more technologically-oriented or vocational education.¹³ The study by Zusman also stresses the significance of encouraging innovation and entrepreneurship in addition to educating students about changing employment markets.

Opponents of the phasing out of Accounting, on the other hand, voice concerns about possible outcomes, including fewer educational opportunities for students interested in jobs in commerce, a drop in workforce readiness, and the loss of important skills in business management, accounting, and finance.¹⁴ Some stakeholders also raise issues of equality, drawing attention to differences in the opportunities available for high-quality education and career preparation.

Student Opinions on Phasing Out Accounting

As primary beneficiaries of the education system, learners play a crucial role in shaping perspectives on phasing out Accounting in the Commerce stream. While some students support the decision, citing interests in alternative fields such as science, technology, engineering, and mathematics (STEM), or creative arts, others express reservations or opposition.¹⁵

Students considering careers in commerce or accounting-related fields may perceive the phasing out as limiting their educational and career prospects. Concerns about job market competitiveness and the perceived prestige associated with commerce-related professions also influence student opinions.¹⁶ Additionally, students from disadvantaged backgrounds may voice concerns about the accessibility and affordability of alternative educational pathways.

Teacher Perspectives on Phasing Out the Commerce Stream

Teachers provide important insights into the real-world effects of gradually discontinuing Accounting because they are frontline educators. Some educators express skepticism or resistance, while others welcome the idea, seeing it as a chance to modify curriculum content and pedagogical practices to meet changing educational requirements.¹⁷

Instructors who specialise in teaching the Accounting subject voiced concerns about prospects for professional growth, job stability, and the possibility of losing their subject-matter expertise.¹⁸ They also wondered how it would be possible to sufficiently prepare students for employment in the future in the absence of Accounting in the Commerce stream. To solve these issues and ensure a seamless transition process, collaboration among educators, educational officials, and industry partners is crucial.

¹² Mtotywa et al., "Perspectives on the Phasing Out of Commerce Education in South Africa."

¹³ A. Zusman, "Curriculum Reforms and Economic Development," *Educational Policy and Economic Development* 12, no. 2 (2005): 99–115.

¹⁴ C. Luna Scott, "Educational Innovations and the Changing Workforce," *Journal of Global Education Studies* 12, no.1 (2015): 45–62.

¹⁵ R. Felder and R. Brent, "Student Preferences in Curriculum Changes: A Case Study of Commerce Subjects," *International Journal of Education Research* 45, no. 1 (2024): 102–19.

¹⁶ W. Moomaw, "Commerce Education and Its Impact on Student Aspirations," *International Journal of Commerce Education* 15, no. 1 (2024): 44–59.

¹⁷ L. Darling-Hammond, *The Flat World and Education: How America's Commitment to Equity Will Determine Our Future* (New York: Teachers College Press, 2012).

¹⁸ S. Wilson, *Teacher Education and Curriculum Changes* (Boston: Harvard University Press, 2008).

Reasons for Phasing out Accounting

a. Curriculum Relevance

The education system in South Africa is blatantly unfair, terribly underperforming, and extremely inefficient.¹⁹ The government bears the primary responsibility for the current state of the educational system, as it has failed to provide sufficient resources to schools, including teaching staff, instructional materials, and appropriate infrastructure. Furthermore, the lower performance in commercial subjects, particularly in Accounting, is one of the overt signs that puts the survival of commercial streams under threat in the affected schools.²⁰ The study by Mbude had the same finding when describing the problem of students abandoning Accounting to avoid Mathematics in classrooms where both subjects must be taken concurrently.²¹ Additionally, it was discovered that contextual variables and changes in the Accounting curriculum presented challenges to the pass rate in several public schools. An awareness of how to interpret financial information, for example, has replaced a mastery of formulas and procedures in the accounting curriculum.²²

While countries like Hong Kong are currently working to better connect business subjects and integrate academic and vocational aspects, South Africa is still fighting to make Business Studies a secondary school subject that serves as a foundation for students' first entrepreneurial awareness and development.²³ Furthermore, Business Education is designed to generate certain identities that are compatible with and supportive of a developing corporate culture, claim Jordan and Yeomans.²⁴ The present researcher believes that instructors in South Africa's public schools will be redeployed and made redundant if this situation continues without intervention.

b. Career Prospects

The availability of teaching and learning resources, the support and growth of teachers, and the combination of teachers' competencies from teacher training and experience from high-quality teaching and learning educational landscapes are some of the factors that affect students' ability to achieve high levels of subject outcomes.²⁵ However, research repeatedly shows that a large number of South African public school pupils are taught by teachers who lack the necessary pedagogical and discipline skills.²⁶ To sum up the current state of affairs in South Africa, one needs to refer to Spaul, who highlights the mountain of evidence showing that the nation's educational system is failing the great majority of its youth and that the tragedy continues.²⁷ Gamlen and McIntyre provide evidence to support their claim that inadequate funding, understaffing, and teachers with inadequate teaching competencies, as well as a lack of classrooms and flushing restrooms, are some of the factors that contribute to the compromised quality of education.²⁸ Apart from the difficulties the South African education system has faced in providing high-quality education, the country is also going through an economic collapse caused by a recession and sluggish economic growth. The country fails to meet its goals of decreasing poverty and meeting its educational obligations because of these two major barriers to obtaining a high-quality education. Modiba argues that South Africa, as a developing nation, needs education for human development, despite all obstacles, to boost its economic growth and combat poverty, unemployment, and inequality.²⁹

¹⁹ N. Spaul, "Education Quality in South Africa: An Overview," *South African Journal of Education* 33, no. 3 (2013): 1–25.

²⁰ Spaul, "Education Quality in South Africa: An Overview."

²¹ F. Mbude, "Challenges in Accounting Education: A South African Perspective," *Journal of Curriculum Development* 35, no. 4 (2018): 122–39.

²² R. Ngwenya, "Changes in the South African Accounting Curriculum," *Accounting Education Review* 21, no. 4 (2014): 133–51.

²³ C.K. Cheung, "Business Education Reform in Hong Kong: An Integrative Approach," *Journal of Business Education* 23, no. 2 (2016): 67–82.

²⁴ A. Jordan and D. Yeomans, "The Role of Business Education in Economic Growth," *Educational Policy Review* 28, no. 2 (2011): 109–27.

²⁵ K. Nkadimene and R. Mmakola, "Teacher Training and Curriculum Adaptation," *Journal of Educational Research and Practice* 27, no. 1 (2020): 56–72.

²⁶ Spaul, "Education Quality in South Africa: An Overview."

²⁷ Spaul, "Education Quality in South Africa: An Overview."

²⁸ A. Gamlen and R. McIntyre, "Educational Infrastructure Challenges in South Africa," *Policy and Education Review* 15, no. 3 (2018): 211–27.

²⁹ M. Modiba, "Economic Development and the Role of Education in South Africa," *African Development Journal* 22, no. 3 (2018): 99–117.

Susan Blum's declaration that higher education is terminally defective and headed toward obsolescence has left South Africa dismayed. She has advised drastic restructuring to save higher education from extinction.³⁰ In a similar vein, the government advocated for dramatic economic change in response to low economic development and growth, as well as unfavourable external assessments. The Instructors Norms and Standards Policy was amended in response to the instructors' lack of disciplinary and pedagogical expertise. The Minimum Requirements for Teacher Education Qualification (MRTEQ) policy was introduced in 2011 and revised again in 2015. Ensuring a significant shift in teacher education is the goal of MRTEQ.³¹

c. Resource Allocation

In addition to issues with curriculum changes, the basic education system struggles to meet its goals due to a lack of facilities, resources, and teachers. These problems lead to poor quality primary and secondary education in South Africa.³² These difficulties compound to produce low teacher morale, low levels of commitment, and high levels of teacher attrition, all of which have a negative effect on students' subpar performance in these areas. This keeps the pass rates in commercial subjects low, which leads to teacher redistribution.

Redeployment and rationalization (R & R) procedures are used by the Department of Basic Education to transfer excess instructors to schools where they are primarily needed. Instructors who are redeployed move from one school to another within the circuit; if matching is unsuccessful, this could result in instructors being redeployed around districts and provinces. Bougardt articulates the South African approach to teacher redeployment clearly, stating that the goal was to transfer instructors to other schools to produce a fairer allocation of teachers rather than to eject them from the system.³³ This portrays teachers' deployment as temporary, but if the situation becomes perennial, it leads to redundancy.

Furthermore, if the phase-out continues, the impacted instructors will be laid off, which would be depressing. Teachers become redundant when a subject is no longer taught as part of the curriculum.³⁴ The country, which has a low economic rate and skyrocketing unemployment among its citizens, especially the youth, will face the collapse of business schools and higher education centres due to the phasing out of accounting. Changes in curriculum and other various contextual circumstances are the primary causes of the problem that results in the redeployment and layoff of South African teachers.

THEORETICAL FRAMEWORK

Within the bounds of crucial bounding assumptions, theories are developed to explain, predict, and comprehend facts. They are also frequently used to challenge and extend known knowledge.³⁵ The framework by which a research study's theory can be supported is called a theoretical framework. According to Abend and Gabriel, the theoretical framework presents and explains the theory that underlies the research subject studied in the current study.³⁶ This study was guided by the Sociocultural Theory by Lev Vygotsky.

This theory highlights how crucial social interaction and cultural background are to the growth of cognition. This idea holds that people learn and grow as a result of the interactions they have with other people in their social and cultural environments.³⁷ Cultural tools, scaffolding, and the Zone of Proximal Development (ZPD) are important ideas in sociocultural theory. According to Scott and

³⁰ M. Samuel et al., "The Future of Higher Education: Challenges and Innovations," *Higher Education Review* 28, no. 3 (2019): 88–107.

³¹ Nkadimene and Mmakola, "Teacher Training and Curriculum Adaptation."

³² Spaull, "Education Quality in South Africa: An Overview."

³³ G. Bougardt, "Teacher Redeployment Policies and Their Impact on Education Quality," *South African Journal of Education* 31, no. 3 (2011): 299–315.

³⁴ National Education Union, "The Impact of Curriculum Changes on Teacher Redundancy," *Education Policy Review* 26, no. 3 (2019): 77–91.

³⁵ C. Kivunja, *Understanding and Applying Research Frameworks* (Melbourne: Pearson, 2018).

³⁶ G. Abend and T. Gabriel, *Theoretical Frameworks in Social Science Research*. (New York: Academic Press, 2020).

³⁷ J. Lantolf, *Sociocultural Theory and Second Language Learning* (Oxford: Oxford University Press, 2000).

Palincsar, the ZPD is the range of tasks that a student can complete with the assistance of a more competent person, like a teacher or peer.³⁸ With scaffolding, learners are given short-term support while they work on difficult activities and, as they gain competency, that support is gradually withheld. Language, symbols, and artefacts are examples of cultural instruments that mediate how people interact with their surroundings and shape their cognitive development.

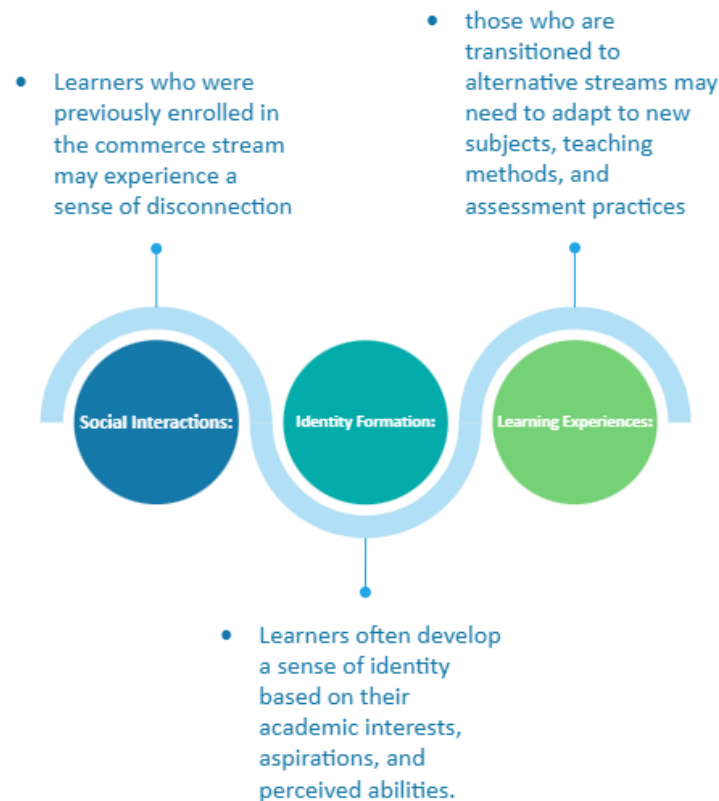


Figure 1: Sociocultural Disruption and Adaptation Model in Stream Phasing

- **Social Interactions:** Phasing out accounting can impact students' social interactions as the learners who were previously enrolled in the commerce stream may experience a sense of disconnection or loss if they are forced to transition to other streams.³⁹ This transition could disrupt existing social networks and peer relationships, as students may be separated from their classmates and friends.
- **Identity Formation:** The phasing out of accounting can also affect the formation of learners' identities, as learners often develop a sense of identity based on their academic interests, aspirations, and perceived abilities.⁴⁰ For learners who had intended to pursue commerce-related subjects, the phasing out of accounting in the commerce stream could challenge their sense of identity and future goals.⁴¹
- **Learning Experiences:** The phasing out of accounting can significantly affect learners' learning experiences, as those who are transitioned to alternative streams may need to adapt to new subjects, teaching methods, and assessment practices.⁴² They may encounter unfamiliar

³⁸ D. Scott and A. Palincsar, "The Role of Scaffolding in Learning," *Educational Psychology Review* 22, no. 1 (2013): 75–89.

³⁹ Y. Wang and X. Yu, "Social Implications of Educational Transitions," *Journal of Adolescent Development* 30, no. 1 (2017): 45–62.

⁴⁰ Y. Wang, "Identity Formation in Educational Settings," *Youth & Society* 42, no. 2 (2017): 133–49.

⁴¹ A. Busalim, "Identity Formation in Educational Transitions," *Education and Psychology Journal* 29, no.1(2016): 88–102.

⁴² L. Parker, A. Martin-Sardesai, and J. Guthrie, "Accounting Education and Pedagogical Challenges," *Journal of Accounting Education* 38, no. 3 (2023): 102–19.

concepts or skills, which could pose challenges to their learning and academic performance.

METHODOLOGY

The researcher collected and analysed the study's data using a qualitative approach/method. According to Bhandari, the qualitative strategy involves gathering and examining non-numerical data, such as a screenplay, videotape, or audio, to comprehend viewpoints, attitudes, or proficiencies.⁴³ The use of the qualitative research method in this study was influenced by various theoretical constraints, focusing on understanding the perspective and the reasons for phasing the accounting subject in senior secondary schools that are based in the Chris Hani West district in the Eastern Cape, South Africa. This qualitative study used a case study approach to explore the perspective and the reasons for phasing out the accounting subject in senior secondary schools that are located in the Chris Hani West district in the Eastern Cape, South Africa. The case study method allowed for an in-depth examination of specific instances within their real-life context, providing rich insights into understanding the perspectives and the reason for phasing out the accounting subject in senior secondary school in the Chris Hani West district.⁴⁴ Unlike merely presenting abstract theories or principles, case-study research offers a concrete example of real people in real situations, which can help readers better understand the ideas being discussed.⁴⁵

The research was centred on three distinct school Principals, three distinct teachers, and six learners from three distinct schools in the Chris Hani West Eastern Cape Province, totalling a sample size of twelve individuals. Interviews were held with these school principals, teachers and learners took place. This constituted a sample size of 12 participants, and all participants were coded as Respondent (School Principal): RSP, Respondent (Subject Teacher): RST, and Respondent (School Learner): RSL to protect their real identities. To determine the product, the researcher employed a sample-based strategy with a distinct focus on purposive sampling, as defined by Patton.⁴⁶ Semi-structured interviews were the primary data collection tool, offering flexibility in exploring specific topics while ensuring comprehensive coverage of critical areas. The interview questions were carefully crafted to gather detailed insights on phasing the accounting subject in senior secondary schools that are based in the Chris Hani West district in the Eastern Cape, South Africa.⁴⁷ These interviews were recorded, transcribed, and analysed using thematic coding to identify common patterns and themes.

Ethical Considerations

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

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

⁴³ P. Bhandari, "Qualitative Research Methods: An Overview," *Journal of Social Research* 12, no. 4 (2020): 55–68.

⁴⁴ L. Grossman, *Case Study Methodology in Educational Research* (Oxford: Oxford University Press, 2024).

⁴⁵ R. Louis, J. Smith, and M. Taylor, *Case Study Research in Social Sciences* (London: Palgrave Macmillan, 2009).

⁴⁶ S. Jurs and M. Wierman, *Sampling Techniques in Qualitative Research* (London: Sage Publications, 2016); Michael Quinn Patton, *Qualitative Research & Evaluation Methods: Integrating Theory and Practice*, 4th ed. (SAGE, 2015).

⁴⁷ C. Highton, *Interview Techniques for Educational Research* (Cambridge: Cambridge University Press, 2021).

PRESENTATION DISCUSSION OF FINDINGS

The researcher captured the direct words of the twelve (12) participants interviewed using an audio tape recorder. The researcher then used the manual method to transcribe the interview transcripts generated from these twelve participants. As already explained in the Introduction, the researcher read through the data and became familiar with it, and then identified the main themes. The next step was to examine the data in depth and to provide detailed descriptions of the participants' views. The researcher also categorised and coded the data and grouped them into themes. Finally, the researcher interpreted the organised data to arrive at a conclusion. The section below details how participants were coded to protect their real identities.

Respondent (School Principal): RSP

Respondent (Subject Teacher): RST

Respondent (School Learner): RSL

The analysis of the responses to each question and the excerpts and examples from participants are presented. The respondents, who are school principals, responded to the interview questions, and their responses were presented. RSP1 answered the questions as follows:

1. What is your understanding of phasing out of Accounting?

- ✓ *This decision comes after we have noted that fewer learners and community members are showing interest in commercial subjects. Instead, local demand is shifting towards sciences and technical subjects, which are seen as offering more job opportunities. Nonetheless, we note that this change limits students' career options, especially in finance-related fields.*

2. What has resulted from the school phasing out the Accounting subject?

- ✓ *The school struggled to maintain qualified accounting staff and experienced logistical and morale challenges, especially among learners who had initially enrolled with an interest in commerce, some of whom ended up being transferred to other schools offering accounting.*

RSP2 answered the questions thus:

1. What is your understanding of phasing out of accounting?

- ✓ *The decision to phase out the accounting subject in our school was based on budget constraints and the challenge of finding good-quality teachers. We struggled to keep resources and staff for a subject with low enrollment.*

2. What has resulted from the school phasing out of the accounting subject?

- ✓ *It is budget cuts that made it difficult to keep the accounting department running effectively. Teaching accounting became increasingly challenging due to reduced funding for teaching materials, which compromised teaching quality.*

RSP3 answered the questions thus:

1. What is your understanding of phasing out of accounting?

- ✓ *Many families in the community wanted to choose or had influence on their children's career options. This pressure has hurt the school's reputation and learners' performance. As a result, learners who have an interest in business careers may not get the foundational knowledge they need in accounting and related fields, as parents advised them to choose otherwise.*

2. What has resulted from the school phasing out the accounting subject?

- ✓ *The changes in curriculum policy are the primary reasons for phasing out accounting subjects in schools. The decision to decline enrollment in the accounting subject is due to a shift in policy focus towards STEM subjects.*

The Accounting subject teachers responded to the interview questions given to them, and their responses were presented. RST1 answered the questions thus:

1. What is your understanding about phasing out of the Accounting subject?

- ✓ *I don't really understand much about it, but what I know is that due to a high rate of failure within the stream from several schools, the accounting subject had to be phased out, and there were few learners who were doing accounting subject in commerce here at schools*

because they were claiming that is it difficult, which then lead to teachers who were responsible for accounting to be shifted in our disciplines and some getting unemployed.

2. What has resulted from the school phasing out the Accounting subject?

- ✓ *The high failure rate in accounting as a subject, which affected school grade 12 passing results.*

RST2 answered the questions thus:

1. What is your understanding about phasing out of the accounting subject?

- ✓ *Well, all I know is that many schools in the Eastern Cape have decided not to include accounting as part of their stream, and it has demotivated many learners who want to learn more about accounting. Phasing out Accounting in senior secondary schools has serious effects on students and the economy. Without it, students miss important skills like budgeting, managing money, and understanding taxes, which are essential for adult life. Example: SA already faces a shortage of accountants, and removing accounting from students could worsen.*

2. What has resulted in the school phasing out the accounting subjects?

- ✓ *Pass rate of the subject: Some schools find it hard to produce even a 50% pass rate due to differences.*

RST3 answered the questions thus:

1. What is your understanding about phasing out of the accounting subject?

- ✓ *Schools in the Eastern Cape have decided to phase out accounting as part of their stream, and this is not only in the Eastern Cape, but other provinces are also experiencing the same issue. The result of this is due to a decline in learners' interest in the subject, and other schools claim that it's the low pass rate in the subject which also affected the school performance level on matric results.*

2. What has resulted from the school phasing out the accounting subject?

- ✓ *The decision to remove accounting subjects from the commerce stream was primarily due to a decline in learners' interest in the subject and a shortage of accounting teachers.*

The respondents who are school learners responded to the interview questions given to them, and their responses were presented. RSL1 answered the questions thus:

1. What caused you to choose the stream you are currently doing?

- ✓ *I chose the Humanities streams because the school only has humanities and science available currently.*

2. If you had more options, which stream and subject would you choose? Explain.

- ✓ *I would only choose Business Studies and Economics because other streams are over-subscribed.*

3. How does it feel to be in a school that offers no Commercial subjects? Explain your view.

- ✓ *Learners lack exposure to essential business and commerce concepts; this decision can restrict future career choices.*

RSL2 answered the questions thus:

1. What caused you to choose the stream you are currently doing?

- ✓ *I feel like I was forced into the stream I did not prefer due to the absence of commerce options.*

2. If you had more options, which stream would you choose? Explain.

- ✓ *I would choose Commerce.*

3. How does it feel to be in a school that offers no Commercial subjects? Explain your view.

- ✓ *It is a problem for us learners who are interested because we are missing out of this opportunity, and I remember enjoying commercial subjects and wanting others to have the same chance.*

RSL3 answered the questions thus:

1. What caused you to choose the stream you are currently doing?

✓ *I selected the stream I am currently doing based on availability rather than preference.*

2. If you had more options, which stream would you choose? Explain.

✓ *Maybe I would still consider my current stream now that I have already accepted and adapted, as I no longer regret doing it. For as long as it is one of the options, I would gladly choose it over and over again. But it would have been a difficult decision because I also loved accounting and mathematics.*

3. How does it feel to be in a school that offers no Commercial subjects? Explain your view.

✓ *It does not feel okay as someone who loves commercial subjects; it is like limiting learners to only general and science subjects while accounting is a scarce skill in South Africa, and through high school, a proper foundation for future accountants can be paved.*

RSL4 answered the questions as follows:

1. What caused you to choose the stream you are currently doing?

✓ *I chose Maths and Science because the Commerce stream in my school was phased out a year before I hit high school.*

2. If you had more options, which stream would you choose? Explain.

✓ *I would still choose the science stream because it has more job opportunities. It is hard to find someone who did science and has no job.*

3. How does it feel to be in a school that offers no Commercial subjects? Explain your view.

✓ *Learners may lack exposure to essential business and commerce concepts, but on the other hand, they get to be exposed to science, as not everyone has to be an economist, accountant, etc.*

RSL5 answered the questions as follows:

1. What caused you to choose the stream you are currently doing?

✓ *The phasing out of commerce in high school made me choose not to pursue the commerce stream but to study languages.*

2. If you had more options, which stream would you choose? Explain.

✓ *Commerce stream, because I have always been invested in commercial subjects, especially Accounting.*

3. How does it feel to be in a school that offers no Commercial subjects? Explain your view.

✓ *It is very difficult because we ended up choosing Streams we never intended to do.*

RSL6 answered the questions thus:

1. What caused you to choose the stream you are currently doing?

✓ *It is because I have more job opportunities.*

2. If you had more options, which stream would you choose? Explain.

✓ *I would choose the same stream I am doing because of the availability of jobs requiring the stream.*

3. How does it feel to be in a school that offers no Commercial subjects? Explain your view.

✓ *It is a problem for learners who are interested in doing commerce-related subjects because they are missing out on this opportunity, while others are enjoying commercial subjects and want others to have the same chance.*

DISCUSSION

The various stakeholders involved in the phase-out of accounting in secondary schools presented a range of perspectives that highlight the complexities of this decision. In their responses, the school principals focused primarily on the administrative and resource constraints that have led to the reduction of accounting as a subject. They cited challenges such as limited funding, staffing shortages, and the increasing pressure to allocate resources towards subjects deemed more aligned with current

educational priorities. Their views often reflected a pragmatic approach, emphasising the need to effectively streamline curricula to manage these constraints.

In contrast, the teachers brought attention to the broader educational and social significance of accounting. They argued that accounting fosters critical thinking, problem-solving skills, and financial literacy, essential competencies for students in an increasingly complex economic landscape. Teachers expressed concern that phasing out this subject diminishes learners' opportunities to gain valuable skills that could benefit them personally and professionally. They also stressed the importance of maintaining a diverse curriculum that acknowledges various career pathways.

Meanwhile, learners are directly impacted by this decision, as they shared their thoughts on how the removal of accounting influences their academic choices and future career aspirations. Many learners expressed disappointment and anxiety, feeling that they are being deprived of a critical skill set that could enhance their employability and entrepreneurial opportunities. This perspective underscores the emotional weight of the phase-out, as some learners foresee potential barriers to their career goals, particularly in fields such as business, finance, and entrepreneurship.

The divergence in viewpoints among these stakeholders indicates that while the phase-out of accounting may initially address logistical challenges within schools, it also poses significant educational and personal obstacles. As a result, this decision could have far-reaching consequences for learners' satisfaction and the overall quality of secondary education in the Eastern Cape, raising questions about how to balance administrative efficiency with the need for a well-rounded educational experience.

Theme 1: Perspectives of Stakeholders Regarding Phasing Out Accounting

Principals commonly perceived the decision to phase out accounting as a response to multiple factors: limited resources, declining interest from learners, and shifts in the educational framework towards sciences and technical subjects, which are seen as offering more job opportunities. Others believed that this perspective is a result of administrative and systemic challenges, such as budget constraints and the strategic focus of the schools in response to workforce demands in other fields. This is supported by a study by Nkadimene and Mmakola, which indicates that the availability of teaching and learning resources, the support and growth of teachers, and the combination of teachers' competencies from teacher training and experience from high-quality teaching and learning educational landscapes are some of the factors that affect students' ability to achieve high levels of subject outcomes.⁴⁸

On the other hand, teachers expressed a nuanced understanding of the phasing out of Accounting, citing both systemic issues within the education system and challenges within the classroom environment. They indicated that the phasing out of accounting reflects a broader trend away from commerce subjects, partly driven by evolving job markets but also due to resource shortages within schools because the decision to phase out the accounting subject in other schools was based on budget constraints and the challenge of finding good teachers. The schools struggled to keep and allocate resources and staff for a subject with low enrolment. This aligns with the argument brought by Spaull, which indicates that in addition to issues with curriculum changes, the basic education system struggles to meet its goals due to a lack of facilities, resources, and teachers.⁴⁹ These problems lead to poor quality primary and secondary education in South Africa.

Theme 2: Factors Contributed to Phasing Out of the Accounting Subject.

Principals noted several reasons for removing Accounting, primarily focusing on resource allocation and the perceived lower demand for accounting skills in the local labour market. Research repeatedly shows that many South African public school pupils are taught by teachers who lack the necessary pedagogical and discipline skills.⁵⁰ There was an acknowledgement of financial pressures and constraints on the availability of qualified accounting teachers, which further complicated the offering of the subject. In support of this, Bougardt articulates the South African approach to teacher

⁴⁸ Nkadimene and Mmakola, "Teacher Training and Curriculum Adaptation."

⁴⁹ Spaull, "Education Quality in South Africa: An Overview."

⁵⁰ Spaull, "Education Quality in South Africa: An Overview."

redeployment effectively, stating that the goal was to transfer instructors to other schools to produce a fairer allocation of teachers rather than to eject them from the system.⁵¹ Teachers highlighted that other contributing factors in the phasing out of Accounting are insufficient teaching materials, inadequate support from the Department of Education, and a lack of learners and parental engagement, as parents who were previously active participants in the commerce education stream are no longer showing interest. The availability of teaching and learning resources, the support and growth of teachers, and the combination of teachers' competencies from teacher training and experience from high-quality teaching and learning educational landscapes are some of the factors that affect students' ability to achieve high levels of subject outcomes.⁵² This change appears to stem from a growing disappointment regarding the educational system and its efficacy. Many teachers felt that these issues discouraged schools from prioritising Accounting and, in turn, led to a gradual reduction in learners' interest over time.

RECOMMENDATIONS

Based on the findings, the researcher proposes the following recommendations. This study recommends that the Department of Education should focus primarily on the principles of White Paper No. 6, 2001, which focuses on accommodating all learners' needs and different interests. The Department of Education should prioritise the reallocation of resources to ensure that accounting remains an integral part of the curriculum, particularly in rural communities and areas facing economic hardships. This can be achieved by investing in targeted teacher training programmes that equip educators with the necessary skills to deliver accounting instruction effectively. Furthermore, developing comprehensive teaching materials and resources tailored to the unique needs of these regions can enhance the quality of education provided. By focusing on these initiatives, the Department can foster a high-quality educational environment that meets academic standards and supports the economic development of these underserved areas, preparing learners for future careers in finance and business. This strategic investment in Accounting Education will contribute to a more informed workforce and promote economic resilience in communities that need it most.

On the other hand, schools should prioritise developing and maintaining a curriculum that embraces a wide range of career choices, with a particular emphasis on commerce and related fields. By doing so, they can ensure that learners acquire essential, practical skills that are directly aligned with the evolving demands of the job market, both within the local community and in the broader economy. This approach would involve integrating hands-on learning experiences, real-world applications, and opportunities for internships or training that provide learners with insights into various industries. Furthermore, collaboration with local businesses and organisations would help schools tailor their programs to meet specific needs, ensuring learners are well-prepared for the challenges and opportunities they will face. Ultimately, a diverse curriculum fosters individual learners' growth and interest and contributes to a more skilled workforce that can adapt to the changing economic landscape.

Recognising the urgent demand for improved financial literacy among learners according to the responses from the participants, the Department of Education should consider the possibility of incorporating financial education into various subjects throughout the curriculum. If the stand-alone subject of accounting is deemed unfeasible, integrating fundamental financial concepts within related disciplines such as Mathematics, Social Studies, and Economics could provide learners with essential skills. This approach would not only enhance their understanding of personal finance, budgeting, and investing but also promote critical thinking and real-world application across different areas of knowledge. Additionally, collaboration with educators to develop relevant materials and training could further ensure that financial literacy is effectively woven into the educational experience. To gain a comprehensive understanding of the implications of phasing out Accounting for both learners' career employment prospects and the broader regional economy, it is essential to conduct longitudinal studies. These studies should focus on tracking the employment outcomes of learners over an extended period, enabling researchers to analyse trends and patterns that emerge as the phasing out of accounting

⁵¹ Bougardt, "Teacher Redeployment Policies and Their Impact on Education Quality."

⁵² Nkadimene and Mmakola, "Teacher Training and Curriculum Adaptation."

progresses. Furthermore, it is important to examine how these employment outcomes correlate with economic indicators in the region, such as job availability, income levels, and overall economic growth.

CONCLUSION

The study has highlighted diverse opinions regarding phasing out accounting subjects in secondary schools in the Eastern Cape, South Africa. It examined both the administrative reasons behind this decision and its educational implications. Through a systematic monitoring of these impacts, the findings can offer valuable insights that inform future educational policies and practices. This evidence-based approach will help stakeholders make informed decisions about curriculum development, resource allocation, and support services to enhance learners' success and promote economic resilience in the province. Ultimately, the goal is to create a robust framework that not only addresses immediate educational needs but also fosters long-term sustainable economic development.

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