





## Conducive conditions for curriculum practice in teaching accounting at a rural school in the KwaZulu-Natal

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**Abstract**—The education landscape constantly evolves and brings new challenges and opportunities in teaching practices, particularly in specialised subjects such as accounting. The curriculum's adequacy and delivery significantly influence learners' preparedness for professional pathways and academic advancements. This paper presents a theoretical overview of the conditions conducive to practical curriculum practice in accounting instruction. Building on a synthesis of educational theories and empirical studies, we posit that a multidimensional approach incorporating pedagogical, contextual, technological, and evaluative components is necessary to align accounting education with the demands of the contemporary business environment. In recent years, discourse on teachers' content knowledge, pedagogy knowledge, and pedagogical content knowledge and their influence on learners' learning outcomes has garnered increasing attention from various stakeholders in the education sector. The theoretical framework we propose aims to support teachers and curriculum developers in fostering educational experiences that enhance learners' engagement and understanding and in applying accounting principles in a multifaceted world. Key to this framework is the integration of technology in pedagogy, the responsiveness of curriculum content to market needs, the adoption of diverse and inclusive teaching methods, and a continuous feedback mechanism to refine teaching strategies. This overview serves as a guide for promising practices and a catalyst for further research on optimising accounting education in a rapidly changing economic landscape.

**Keywords:** Accounting education, Content knowledge, Curriculum practice, Pedagogical knowledge, Pedagogical content knowledge

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### I. INTRODUCTION

**C**ALLS for changes in accounting education have been widespread, highlighting a need to rectify current weaknesses. It is crucial to note that teachers in accounting lay a strong foundation for grade 11 learners to cultivate skills for lifelong learning. This is particularly vital in rural school settings, where teachers must integrate tasks into the learning environment that foster continuous learning abilities, critical analytical skills, and collaborative teamwork capabilities (Odonkor, Kaggwa, Uwaoma, Hassan, & Farayola, 2024). The effectiveness of teaching accounting hinges on the teacher's pedagogical approaches (Shamsudin, Mamat, Pauzi, & Karim, 2023). Learners may struggle with outdated methods without the right approach instead of learning from improved teaching practices. Accounting focuses on recording, categorising, selecting, measuring, interpreting, summarising, and reporting financial information (Maheshwari, Maheshwari & Maheshwari, 2021). We begin by reflecting on the historical context of accounting education and its evolution to meet the changing needs of industry.

Subsequently, we analyse current trends and project future dynamics that teachers and institutions must anticipate. Stemming from this historical examination, the next phase of our reflection turns to pedagogical advancements that enrich accounting lesson delivery. The balance between theoretical rigour and applied practicality is at the heart of these advancements. As the financial landscape grows

increasingly complex, teachers are tasked with imparting principles that underpin accounting standards alongside real-world applications that exemplify these concepts. To address this balance, the paper considers the didactic methodologies that can effectively cater to a diverse learner base. Experiential learning, for instance, becomes an increasingly valuable tool where learners are provided with opportunities to engage in simulated accounting scenarios that mirror authentic business environments. This confluence of theory and practice ensures that teachers are not only well-versed in accounting principles but are also primed to navigate the practical challenges they will invariably encounter in their professional lives. Inherent in this discussion is the role of ethics in accounting education. As accounting is inextricably linked with fiduciary responsibility, teachers must teach a strong ethical framework within their curriculum. This involves an examination of case studies where ethical dilemmas are forefronted, prompting learners to apply ethical reasoning and professional judgment, a skill as indispensable as any technical competency.

Moreover, the paper underscores the significance of research within the discipline, advocating for an infusion of academic inquiry into the curriculum. Research in accounting propels discipline forward and an analytical mindset is critical for identifying, formulating, and solving complex financial problems they will encounter in the field.

Transcending traditional pedagogies, technology also commands a pivotal role in accounting education. The modern classroom extends beyond physical boundaries, integrating cutting-edge software and digital platforms that facilitate a more interactive and engaging learning experience. From cloud-based accounting systems to advanced

simulation software, the technological tools available to teachers enable a more nuanced and sophisticated approach to teaching accounting principles and practices.

Ultimately, the paper navigates towards a forward-looking perspective, pondering the trajectory of accounting education as it strides into an uncertain but exciting future. It posits that continually re-assessing the curriculum is essential to ensure alignment with industry developments, regulatory changes, and technological advancements.

The discussion culminates in the assertion that accounting teachers are responsible for conveying knowledge and inspiring a generation of accountants who are adaptable, ethical, and prepared to contribute meaningfully to business and finance. In essence, the value of accounting education is measured by its capacity to blend the time-honored tenets of financial stewardship with innovative teaching that addresses the diverse demands of the profession.

This article reviews the literature on teachers' pedagogical content knowledge in enhancing conditions conducive to curriculum practice in teaching accounting.

## II. PROBLEM STATEMENT

Over the years, teachers, particularly those teaching accounting, have been encouraged to transition from a teacher-centred approach to a learner-centred model (Doyle, 2023). This shift strongly emphasises active learner participation, necessitating that accounting teachers foster classroom environments where students can articulate their acquired knowledge and apply the principles taught in accounting (DBE, 2011). Despite this, South African teachers continue to rely on traditional teaching methods and tools, where the teacher remains the central, authoritative figure responsible for imparting all necessary knowledge to the students. Considering this context, this paper explores rural accounting teachers' conditions when implementing the curriculum. By raising awareness of these challenges, in-service and pre-service programmes can be tailored to equip accounting teachers with the requisite knowledge and skills for effective curriculum practice. Additionally, school management teams (SMTs) are expected to recognise the areas where accounting teachers need support.

## III. LITERATURE REVIEW

Accounting is the technical language of business that communicates financial information through clear rules (Evans & Cable, 2011; Evans, 2010). Learners must develop critical thinking, communication, data collection, analysis, interpretation, and organisation skills for informed decisions (Barac & Du Plessis, 2014; Jackson & Chapman, 2012). Fortin and Legault (2010) suggest teaching in environments that encourage discussion and creative thinking (Jones, 2010; Nicol, 2010).

Many teachers struggle to adapt to the new curriculum due to a lack of understanding of accounting concepts, especially those trained in the old system focused on bookkeeping (Ngwenya, 2012). Accounting teachers opposed the changes, feeling they were imposed without regard for South African schools' specific conditions.

Research exists on general teaching strategies, but we lack an understanding of the specific knowledge accounting teachers hold nationally and globally. This gap highlights the need for more exploration. The findings in this paper are valuable as they contribute to the existing knowledge on this topic.

This study addresses the question: What conditions support accounting curriculum practice in rural schools? Although there is growing literature on pedagogical knowledge, research specifically on accounting teachers' pedagogical knowledge is limited. This gap highlights the significance of this study's findings in expanding knowledge in the field.

Teaching is a challenging task that involves using knowledge from various areas. Teachers who combine and understand different types of knowledge well are often more effective than those with limited and unrelated knowledge. Teaching involves sharing knowledge between

teachers and learners through planning, executing lessons, evaluating progress, and providing feedback to create effective teaching that leads to successful learning in the classroom.

Content knowledge (CK) is a teacher's understanding of accounting concepts, analytical skills, and the ability to interpret financial information for decision-making (Absari et al., 2020). CK also includes knowledge of the subject matter that students need to learn. McCoy (2011) defines CK as understanding facts, concepts, and presentation methods in accounting. Scholars have shown insufficient CK can harm teaching quality (Agathangelou & Charalambous, 2021; Makawawa, Mustadi, Septriwanto, Sampouw & Najooan, 2021). Lancaster and Bain (2019) emphasise that teachers' CK is essential, and they should enhance their skills and collaborate with colleagues, especially in accounting. Khoza and Biyela (2020) also highlight CK as the mastery of the subject being taught.

Shulman (1986) defines pedagogical content knowledge (PCK) as how teachers adapt their accounting knowledge for learners. Agustina, Robandi, Rosmiati, and Maulana (2022) note that PCK merges accounting concepts with effective teaching methods. Successful teachers know their subject and how to teach it in ways that resonate with learners. PCK also involves skillfully delivering subject knowledge using the best instructional strategies (Makawawa et al., 2021).

Furthermore, Shulman (1986) highlighted the importance of pedagogical knowledge and understanding teachers' different instructional methods and strategies. One of the characteristics of good teachers is that they possess a substantial amount of specialised knowledge for teachers, known as pedagogical content knowledge (McCoy 2011). Effective teachers are defined by their possession of pedagogical content knowledge (Mafa-Theledi, 2024).

Pedagogical knowledge (PK) is understanding educational methods and learning processes, including their goals and values (Agustina et al., 2022). It requires familiarity with learning theories like cognitive, social, and behavioural, and effectively engaging learners in accounting (Khoza & Biyela, 2020). PK involves knowing how learners learn, gain skills, and develop lifelong learning habits. Teachers must assess their teaching methods and adapt based on learners' performance. Thus, PK is dynamic as teachers reflect and incorporate new research and theories.

Pedagogical knowledge refers to the methods and techniques that enable a teacher to deliver lessons engagingly (Wardoyo, Satrio, & Ratnasari, 2020). It encompasses the specific skills teachers use to foster effective learning experiences and learning environments for all learners.

Teachers' pedagogical knowledge base is crucial for creating effective learning environments. It includes the cognitive understanding of teaching processes. This knowledge is dynamic, evolving through training and practical experience.

The goal of educational advancement relies on the belief that improving teachers' knowledge will boost learners' engagement in the classroom, leading to greater academic success.

In this context, the comparative analysis of teacher effectiveness posits that a teacher with superior content knowledge and adeptness in delivering that content to a particular learner demographic is anticipated to catalyse greater educational gains. This would contrast with a counterpart operating with a deficit in pedagogical preparation or experiential learning opportunities.

Research has shown that teachers who teach what they have studied are generally more effective (Shamsudin et al., 2023; Makawawa et al., 2021). This strongly correlates with a teacher's subject knowledge and learners' performance. Furthermore, studies indicate that the impact of a teacher's deep understanding of subject matter on learner achievement is more significant than the influence of a learner's prior academic performance or the school they attend (Agustina et al., 2022)

Pedagogical content knowledge means knowing the best teaching methods for subjects like accounting and organising the material to teach most effectively. It includes choosing teaching techniques that

clear up misunderstandings and help learners understand the concepts better. It also involves understanding what learners already know or think about accounting, which can help or hinder their learning.

#### **Role of technology in accounting education**

Teachers should choose technologies that match their teaching goals and desired outcomes for accounting learners. This includes basic tools like digital calculators, spreadsheets, and advanced accounting software that offers real-time feedback. Familiarity with e-learning platforms for sharing materials, collecting assignments, and facilitating discussions is also essential.

Teachers create an environment where accounting principles are both taught and experienced. Using accounting software, they simulate real business scenarios for learners to manage transactions and prepare financial statements, making theory practical. Additionally, technology allows for multimedia resources like videos, quizzes, and e-textbooks, supporting diverse learning styles and enhancing understanding for visual, auditory, and kinesthetic learners.

Technology provides opportunities but also presents challenges. Access, digital literacy, and distractions are issues to address. Teachers need to support effective technology use. This includes training on software, ensuring device equity, and minimising distractions in tech activities.

Effective technology use in accounting education boosts engagement, understanding, and practical application. Teachers must grasp the technology available and strategically incorporate it into their curriculum. This integration connects theory to practice, readying learners for a future where accounting and technology are intertwined.

#### **Conceptualisation of pedagogical content knowledge**

PCK is crucial for effective teaching, as it involves a teacher's skill in delivering subject matter through a conceptual framework. Its definition varies among theorists. Loughran (2020) stated teachers must understand the subject, teaching methods, and curriculum connections. Rollnick and Mavhunga (2017) described PCK as the specialised understanding that enables effective instruction in specific fields. Chan and Yung (2018) view it as expertise that helps teachers guide learners in understanding relevant content. Shulman (1986) saw PCK as a strategy for presenting content to support learning. Some argue that PCK and subject knowledge are interconnected, underpinning teaching adaptation (Nind, 2020; Backman & Barker, 2020; Jacob, John, & Gwany, 2020).

Teaching requires creating a supportive learning environment that fosters understanding and growth. A key skill for teachers is managing this environment to aid comprehension. Shulman (1986) defined PCK as essential for making subjects accessible, involving clear concept representation and awareness of learners' backgrounds. Jacob et al. (2020) broaden PCK to include subject knowledge, teaching methods, and curriculum awareness, which are crucial for effective education. Absari (2020) highlights PCK as combining a teacher's subject expertise and teaching strategies, enhancing educational quality.

Teaching is more than sharing information; it requires expertise. Teachers must deeply understand their subject's value and structure to develop effective strategies. They must break down content into manageable parts matching learners' abilities and knowledge.

The PCK framework, as noted by Agathangelou et al. (2021) and Makawawa et al. (2021), emphasised combining deep subject knowledge with accessible concepts. Teachers with strong PCK can assess the complexity of content and foresee learning challenges and questions.

Next, skilled teachers choose suitable teaching methods based on their learners' needs. They may adapt their approach for class size, learner diversity, or individual learning styles, using collaborative activities or personalised instruction to help every learner succeed.

The ability to adapt and present subject matter effectively, crucial to the PCK model, has been explained in depth by Shulman, whose foundational work on the subject has shaped how we understand the interaction between teachers and learners. Shulman's concepts have

been further examined and elaborated upon by researchers such as Makawawa et al. (2021), who have continued to explore the nuances of this critical skill set and its impact on educational outcomes.

Teachers must use strategies that ensure content is appropriately challenging to create an effective learning environment. They provide relatable examples, simplify complex ideas with metaphors, and use analogies to clarify abstract concepts. These methods enhance engagement and understanding.

PCK involves teachers making real-time decisions to optimise learners' comprehension. It requires continuous assessment and adjustment based on classroom interactions. When teachers apply their pedagogical content knowledge well, learners gain a deep and lasting understanding, equipping them for success in their educational journey.

Teachers utilise pedagogical content knowledge (PCK) as a crucial tool to manage classroom complexities (Lange, Kleickmann & Möller, 2021). PCK encompasses presenting material effectively, recognising learner misconceptions, and adapting teaching methods to fit individual learning needs. It is a key aspect of a teacher's professional expertise (Shing, Saat, & Loke, 2018). While content knowledge (CK) and PCK are related, they are distinct (Turnuklu & Yesildere, 2007). Kilic (2009) differentiates general teaching methods from subject-specific ones, highlighting that both involve learners, curriculum, instruction, and evaluation but differ in application (Loewenberg Ball, Thames & Phelps, 2008). PCK focuses on teaching and learning subjects like accounting, blending subject knowledge with understanding learner perspectives and effective strategies (Shulman, 1986).

Understanding learners' challenges is crucial for teachers. It enables them to adapt explanations for better comprehension. Pedagogical content knowledge includes knowing how learners grasp accounting concepts, effective teaching strategies, and helpful resources. It also involves recognising difficult areas and common misconceptions in accounting. This knowledge is essential for effective teaching.

PCK blends teaching strategies with subject knowledge, like accounting, to tailor lessons to learners' interests and abilities (Shulman, 1986). Research has expanded this concept. Experts like Qasim and Kharbat (2020) and Tavares et al. (2023) emphasised that PCK involves understanding learners, curriculum, and teaching context. Teaching is complex and requires adaptability. Teachers need a deep understanding of accounting, learners, curriculum, methods, and community (Newbury et al., 2023). Workshops should support both new and experienced teachers in developing these skills. Effective accounting teaching hinges on conveying knowledge and values in an accessible way.

Jamiu and Yakubu (2020) stated that effective accounting teaching requires more than subject knowledge. Teachers must present material in various ways and provide different problem-solving approaches. They should help learners connect subjects and understand diverse representations of topics. Good teachers also identify learners' mistakes, comprehend their causes, and adapt explanations (Shing et al., 2018). Furthermore, they effectively respond to questions, generate new ones, and create helpful problems (Newbury et al., 2023).

PCK is a crucial yet implicit skill in teaching (Makawawa et al., 2021). Assessing PCK is challenging due to its intangible nature, requiring various evaluation methods like surveys, concept maps, interviews, and classroom observations. Researchers often combine these techniques for effective measurement (Lange et al., 2021). While this approach is time-consuming, it best captures the elusive nature of PCK.

Research by Ngwenya and Arek-Bawa (2022) established a notable correlation between trainee accounting teachers' knowledge of both their subject and pedagogical strategies. Many scholars, such as Tsiligiris and Bowyer (2021) and Wolff, Jarodzka, and Boshuizen (2021) supported the premise that a teacher's knowledge of their subject affects their PCK. On the other hand, Aryanti & Adhariani (2020) argued otherwise in Shing et al.'s (2018) work, suggesting that subject matter knowledge does not impact PCK. This ongoing debate around content knowledge's significance on PCK warrants additional investigation.

PCK offers insightful perspectives. Teachers' effective pedagogy is closely tied to their PCK depth and breadth. Their ability to teach well relies on this specialised knowledge. Additionally, discussions in educational philosophy highlight PCK as a nuanced, often unspoken aspect of teaching. As teachers engage in a perpetual cycle of professional development and knowledge accumulation, it is naturally anticipated that each teacher's PCK will exhibit a unique evolution. Considering this, an exemplary graphic representation (Fig. 1) is included, which neatly captures the essence of PCK according to the perspective put forth by Shing et al. (2018). This model places PCK at the important point where new teaching methods meet a solid understanding of accounting content.

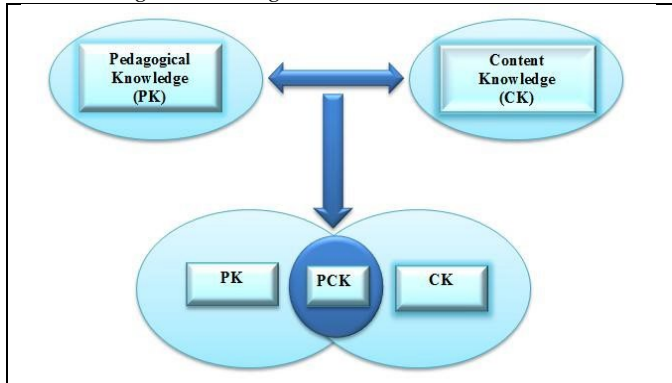


Figure 1 : Adapted: Jacob et al. (2020)

#### IV. THEORETICAL FRAMEWORK

Africana Critical Theory (ACT) is a framework that positions researchers' viewpoints alongside participants. It reflects how teachers and learners develop through actions, ensuring equal education and promoting social change (Nkoane, 2015; Bassey, 2007). ACT aims to liberate teachers from marginalisation by fostering supportive learning environments and embracing diversity. It is suitable for this paper as it encourages effective communication and a shared commitment to learning and trust (Rabaka, 2010).

ACT is based on an anti-oppressive philosophy examining domination's roots (Gordon, 2008). It values acceptance, listening, and respect for different viewpoints (Merino, 1998). Smith (2020) and Bassey (2007) identify four key traits of ACT. First, it is contextual, recognising accounting's social, political, and economic implications. Second, it promotes commitment and improves assessment and engagement in accounting. Third, it considers functionality at the micro (individuals and organisations) and macro (society and government) levels. Lastly, ACT requires insights from various academic disciplines to address complex issues.

#### V. OBJECTIVE OF THE STUDY

The objective of the study is to

#### VI. METHODS

This study uses an interpretive framework, suggesting people shape their reality through interactions (Cohen, Manion & Morrison, 2011). A qualitative case study examined conditions for accounting curriculum practice (Creswell & Poth, 2016). We explored how rural teachers understand and teach Accounting (Creswell, 2012) and aimed to learn about their teaching techniques.

Selecting a cluster was practical due to its accessibility. A purposive sample picked one of five rural schools based on the number of accounting teachers and their experience. Three teachers, Lunga, Victoria, and Mkhonza (pseudonyms for confidentiality), were chosen for their qualifications in teaching accounting during the FET Phase.

Lunga, the departmental head, has thirteen years of educational experience. He holds a Bachelor of Education and an Honours degree.

Lunga teaches Business Studies (grade 10), Economic and Management Science (grade 9), and Accounting (grade 12), with sixteen learners in his accounting class. He also marks Grade 12 accounting in the National Senior Certificate (NSC) exams and coordinates internal cluster papers for grades 10 and 11.

Victoria is a level 1 teacher with three years of experience. She has a Bachelor of Commerce in Accounting and a Post Graduate Certificate in Education (PGCE). She teaches Mathematical Literacy in Grades 10 and 11 and Accounting from Grades 10 to 12, with twelve learners in her class.

Mkhoa is a senior teacher with twenty-three years of experience as a commercial teacher. She teaches Accounting in Further Education and Training (FET) and has seven learners in her class. She has a secondary teacher diploma, an Advanced Certificate in Education, and a certificate in Teaching Accounting in Further Education and Training.

We conducted one-on-one interviews and monitored in-class activities. Each 45-minute discussion with teachers examined their curriculum delivery and use of technology in accounting classes, which we documented for accuracy. We also recorded videos of the classes for detailed observation and to revisit specific sessions, offering insights that other methods might miss (Cohen et al., 2011).

Video recording technology allowed detailed analysis of teaching segments through multiple observations. Three 45-minute accounting classes were observed for each teacher, focusing on teacher-learner interactions and the conditions for effective curriculum practice in accounting. We emphasised how teachers engage with learners to foster a suitable teaching environment.

We recorded interviews and classroom observations and then transcribed them by reviewing the videos. We performed a thematic analysis to identify common themes per Glesne (2015). The University of Free State approved the research after receiving consent from the provincial Department of Education and the institution. All participants, including learners and guardians, gave informed consent. To protect privacy, names and the school's identity are undisclosed.

This section presents and discusses the findings as they emerged from the data. The findings were consolidated into the following two themes:

##### Learner-Centered Teaching Methods Not in Use

When teachers do not use learner-centered teaching methods, it can harm learners' learning experiences. This approach focuses on the active participation of learners in the learning process, where teachers act as facilitators rather than just providers of knowledge. By not adopting these methods, teachers risk failing to meet the individual needs of their learners. This can lead to a lack of engagement, motivation, and understanding, ultimately affecting academic performance and personal growth. Hence, teachers must embrace learner-centered approaches to foster a more effective and enriching educational environment.

The findings from interview results show that teachers are not using teaching methods that focus on the learners' involvement. Doyle (2023) noticed that teachers find it difficult to involve learners actively in their learning. This issue comes from two main problems: the struggle to foster an interactive learning space and the pressure to cover the Grade 11 accounting curriculum within a set timeline. Lunga said that:

The strict annual teaching plan (ATP) schedule makes adopting active and learners-focused teaching methods tough since each topic is allotted only a few weeks for instruction.

Moreover, Victoria remarked in this way:

Sir, creating an educational setting that prioritises the learner's experience can be quite a task, particularly when bound by a ATP, while aiming to provide equitable treatment to all learners. Classrooms inevitably comprise individuals who assimilate knowledge at differing speeds and aptitude levels. It becomes incumbent on teachers to invest greater effort in assisting the more deliberative learners in grasping the curriculum and accounting concepts.

Lunga shared further thoughts on the strain of finishing the Grade 11

accounting curriculum:

We decided to stick with our traditional teaching method, which focuses on the teacher, to cover the yearly curriculum. We aim to finish the syllabus, determine whether the learners fully grasp the material, and ensure that all the topics have been covered and recorded in their notebooks.

In addition, Mkhonza had this to say:

As teachers, we were in a challenging position. We must advance the curriculum while ensuring every learner understands the material in a learner-centered approach.

Bolt-Lee (2021) noted that teachers found adopting learners-centered teaching methods in accounting extremely challenging because of the pressure to cover the entire year's curriculum. As a result, these teachers often took charge in Grade 11 accounting classes, closely directing the flow of information. This approach contradicts the guidelines set by the Department of Basic Education (DBE) in their Curriculum and Assessment Policy Statement (CAPS), where they stress the importance of active learner involvement. They advocate for a teaching style that encourages learners to engage, participate, and develop critical thinking skills (DBE, 2011). However, when teachers control the lesson, learners become passive. They simply listen, memorise, and repeat information without truly understanding it. This not only goes against the DBE's vision for an engaging learning environment where learners can confidently use and discuss accounting principles, but it also prevents the effective implementation of an active learning approach that the DBE aspires to establish.

The responses from the participants indicate that teachers often decide how learning should happen in the classroom. This approach can suppress and sideline learners' contributions (Mohammed & Abdullah, 2018). As a result, learners rarely engage in the activities planned by the teacher and tend to be inactive receivers of information. The PALAR principles state that individuals should not be subjected to dominance, as it infringes on their freedom and disrupts their ability to communicate and connect (Boyce, 2004). Contrary to these principles, participant accounts reveal clear instances of control and authority, which result in the disempowerment, marginalisation, and oppression of learners.

Dependency on traditional teaching tools

Over the years, school education has helped develop creativity and drive change, guiding learners from familiar to new concepts (Jackson & Meek 2021). Adding 4IR tools like Information Communication Technology (ICT) in teaching accounting has brought exciting opportunities to the classroom. It has enhanced learners' problem-solving skills and built a strong knowledge base. This approach makes education more engaging and helps learners understand and apply accounting principles in a complex world. However, it also adds more preparation time and workload for teachers (Bolt-Lee 2021). As a result, teachers often still use traditional teaching tools for the Grade 11 accounting curriculum to prepare learners for tests and exams. This reliance on conventional methods continues even as education evolves. Commenting on the dependency on traditional teaching methods, Lunga said:

"The problems of using technology and how hard it is to access, especially when we still rely on traditional tools"

Teachers struggle with technology, so it becomes difficult for them to use things they do not know how to use. This unfamiliarity presents a significant challenge in effectively integrating technology into their teaching methods. Additionally, accessing technology in schools is tough. In my school, tablets, calculators, and overhead projectors are available. Still, they were locked away in the strong room, making it complicated for teachers and learners to use them regularly. This situation highlights the need to provide technological tools and ensure they are readily accessible and that teachers are adequately trained to use them.

Furthermore, Victoria mentioned that the reliance on traditional tools is due to a lack of training and a negative attitude from teachers. She

said:

Sir, the resources are available, yet there is a significant lack of training, further compounded by the teachers' poor attitude. The deficiency in training for teachers on effectively integrating technology into the classroom has led to the unfortunate situation where the school cannot utilise the resources supplied by the Department of Basic Education and private companies like Vodacom. Instead of being put to good use, these valuable resources are left untouched and neglected. This situation is particularly disheartening because it represents a missed opportunity to enhance learners' learning experience through modern technological tools. As a result, these resources continue to gather dust, serving no purpose and benefiting no one.

The response indicates that teachers face significant challenges when dealing with technology in the classroom. One of the primary issues is that many teachers lack the necessary competency and skills to integrate technological tools into their teaching methods effectively. This deficiency in skills and knowledge leads to a negative attitude among teachers toward incorporating technology into the educational process. Conversely, PCK involves the method of imparting subject-specific knowledge proficiently, combining expertise in the subject content with the most effective instructional strategies (Makawawa et al., 2021)

When teachers develop a negative attitude towards using technological tools in their teaching and learning practices, this directly impacts the quality of education learners receive. Specifically, in the context of accounting education, learners are deprived of the opportunity to use modern and advanced technological methods associated with the Fourth Industrial Revolution. These methods are crucial for providing learners with hands-on experience and problem-solving skills essential in today's technologically advanced environment.

The reluctance to adopt technological tools means that learners do not get the chance to engage with interactive and innovative educational resources. These resources are designed to enhance their learning experience and help them to understand complex concepts better. For example, software that simulates real-world accounting scenarios can provide unparalleled learning opportunities that traditional teaching methods cannot.

The responses above indicate that the resources for integrating technological tools into teaching and learning are available. However, the school's leadership opts not to use it. Instead, it depends on traditional teaching tools that tend to create an environment where teachers. The continuous refinement of PCK is crucial in adapting to the evolving educational landscape. Teachers must grasp theoretical knowledge and skillfully apply it in varied classroom scenarios. This dynamic application enriches their teaching methods, making learning more engaging and effective for learners. As teachers refine their PCK, they become better equipped to handle diverse learning needs, enhancing the educational experience.

## VII. CONCLUSION AND RECOMMENDATIONS

This study explored rural accounting teachers' challenges regarding conditions conducive to curriculum practice. It is particularly alarming that these teachers are still predominantly employing teacher-centered approaches. In this traditional method, the teacher remains the main source of knowledge, while learners often passively receive information. This scenario is increasingly out of step with modern educational paradigms that favor more learners-centered approaches. Such approaches encourage active participation, critical thinking, and engagement among learners. Compounding the problem is teachers' difficulty actively engaging learners in learning. Active engagement is essential in accounting education, where understanding complex concepts and applying them to real-world situations is crucial. This challenge often manifests as learners disengaging from the material, leading to poorer outcomes and a lack of readiness for professional accounting challenges.

Moreover, the study highlighted significant mismanagement and

poor execution of the annual teaching plan. This serious problem poses a considerable obstacle to fostering a supportive environment for curriculum practice. The annual teaching plan is crucial for maintaining a structured educational experience. A poorly executed plan can lead to gaps in the curriculum, inconsistent teaching delivery, and a fragmented understanding of subject matter among learners. This, in turn, hinders the establishment of a stable and active learning atmosphere, which is indispensable for learners to thrive.

The findings show that accounting teachers want to use technological tools to help with teaching and learning. However, they do not have the necessary skills and knowledge to do this. Also, teachers are always under pressure to finish the accounting curriculum to prepare learners for assessments. Because of limited time, they stick to traditional teaching methods, thinking that using tech tools takes too much time and adds to their workload. A key reason for this reliance on old methods is the lack of access to school technological resources. There is an urgent need for interventions that address these multifaceted issues in accounting education. Teachers, policymakers, and institutions must collaborate to develop strategies that move away from teacher-centered methods and instead embrace approaches that actively involve learners. Additionally, meticulous planning and execution of the annual teaching curriculum are vital for creating an environment where active learning can flourish. Only by tackling these challenges head-on can we hope to create a more effective and engaging learning experience for accounting learners.

A critical recommendation for creating a classroom environment that engages in active learning is that teachers have sound knowledge of various teaching methodologies. The degree to which a teacher's pedagogy is effective is intricately linked to the depth and breadth of their PCK. This implies that their capacity to deliver subject matter effectively depends heavily on this specialised knowledge.

Knowledge can be acquired by networking with teachers who are well-versed in learner-centered pedagogies and through in-service training. Learners create knowledge through language. Hence, a teacher implementing active learning should enable learners to build knowledge by engaging in critical discussions, reading, and writing. Dialogue, discussions, and group work framed within real-world contexts are essential for fostering comprehensive class understanding. Accordingly, it is suggested that the classroom dynamics about the teacher's role should shift, allowing learners to actively participate in the learning process, which includes brainstorming with peers and moving around the room to gather resources. By cultivating an environment that promotes active learning, the teacher will be able to spend most of their time helping learners develop their understanding of accounting concepts and skills, providing opportunities for learners to apply and demonstrate their learning while receiving immediate feedback from both peers and the facilitator.

## VIII. CONFLICTS OF INTEREST

There are no conflicts of interest in this study.

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