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Exploring challenges in content knowledge (CK) and pedagogical content knowledge (PCK) among Accounting teachers in the Lejweleputswa district

Dr. Mokhampanyane, Matsolo

Central University of Technology

Vanneer, Mahlape

Department of Language and Social Sciences Education, Central University of Technology, Free State

ABSTRACT

In this research paper, we discuss the challenges that lead to a lack of CK and PCK among Accounting teachers in the Lejweleputswa district. Some Accounting teachers struggle to effectively integrate complex accounting concepts into their teaching methods. This results in suboptimal learner comprehension, poor engagement and eventually poor performance in the subject. The study is guided by Critical Emancipatory Research (CER) which aims to empower participants to solve their problems and provide the conditions for the successful implementation of the solution. The study adopts a Participatory Action Research Approach which calls for a meeting to assemble a team with the necessary experience and interest in accounting education. The study's findings reveal that several secondary school teachers have academic degrees but lack professional qualifications, pedagogical content knowledge and content knowledge. Some lack the necessary experience, skills, and relevant training to teach Accounting. Therefore, in light of the findings, the study recommends a course that teachers can complete which deals with content specifics and different pedagogies in addressing various topics of accounting.

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1. Introduction and Background

The necessity to explore the challenges of pedagogical content knowledge and content knowledge among accounting teachers in the Lejweleputswa district resulted from poor performance by the majority of learners in accounting at secondary schools in Lejweleputswa. According to the data collected from the 2015-2023 National Senior Certificate (NSC) Accounting matric examination results, Lejweleputswa's performance in accounting was poor and could not even reach the targets that were set throughout the 8 years. For instance, in 2015 Lejweleputswa obtained 69,2% with a target of 80% and in 2022, 75.4% with a target of 85% (DBE, 2015-2023).

The introduction of the National Curriculum Statement (NCS) in 2011 resulted in the reconceptualization and redesign of the accounting subject, including new content (Musetha, 2022:12). This reconceptualization had a direct bearing on teaching, learning, assessment procedures and approaches. Therefore, insufficient teacher training led to a lack of PCK which was further reduced by a CK deficit due to the newly added content (Mehrpour & Moghaddam (2018:16). According to Msomi, et al. (2023:2) there are accounting teachers who struggle to effectively integrate complex accounting concepts into their teaching methods. This results in suboptimal student comprehension and engagement which ultimately leads to poor performance in the subject. The study conducted in Lebanon on the 2018 Lebanese Baccalaureate Certificate of Secondary Education (LBCSE) exam results exposed the continued poor performance in accounting as compared to other subjects. According to the LBCSE, 15 404 (58%) of accounting learners who wrote the examinations, passed (Anealka, 2018:92). Accounting remains a burden on Lebanon's education even though more endeavours are placed into the advancement of the academic field (Anealka, 2018:96)

This paper emerges as a result of various studies conducted on accounting education which highlights the presence of significant challenges among accounting teachers regarding CK and PCK. Anagün, (2018:834) agrees that there is a lack of CK and PCK among Accounting teachers at secondary schools. This is a result of their training where teachers are not trained in Economic and Management Sciences (The subject encompasses Accounting, Business Studies and Economics) at higher institutions of learning but are expected to teach Accounting (Motsoeneng & Moreeng, 2022:291). Therefore, teachers tend to neglect the accounting part due to a lack of CK and PCK. In addition, Anealka, (2018:94) and Anif et al. (2019:23) indicated that poor CK and PCK create teachers who are not competent to tackle Accounting effectively. Wright et al. (2021:1529) added that with deep PCK, teachers can apply educational theories, best practices, and techniques to teach Accounting effectively. Furthermore, Oben et al. (2020:80) expressed that these teachers are unable to bridge theory and practice to be proactive because of a lack of practical experience. In conclusion, Carlson and Daehler (2019:80) concluded that PCK as a knowledge foundation for accounting teachers is essential for productive teaching.

A related study by Tournier et al. (2019:342) showed that Accounting requires a deep understanding of Mathematics. Some teachers did not do Mathematics at school and lack basic arithmetic skills. Shekar (2023:9) added that this poses a challenge as they are unable to teach learners how to arrive at accounting solutions that require mathematical application. Furthermore, Akyeampong (2022:82) expressed that teachers without a Mathematics background do not find it easy to teach Accounting in depth as they lack content and pedagogical skills. Therefore, they concluded that teachers teaching Accounting should have a Mathematical background.

While education departments across the country have responded to challenges in PCK and CK of Accounting teachers, evidence suggests that the solutions provided

have been inadequate to address the root causes of the issues as seen on the 2015-2023 Lejweleputswa results mentioned above. More comprehensive and sustainable solutions are needed to address the systemic pieces of training and education at higher institutions of learning that have led to the ongoing challenges experienced at schools. This study aims to investigate the underlying reasons for the lack of CK and PCK among Accounting teachers that is evident in schools, across the schools, and to assess how education departments have reacted to these challenges. The study will also recommend some solutions to improve the CK and PCK of Accounting teachers.

The paper examines CER as a starting point to identify the need to rethink CK and PCK challenges in Accounting. The study is conducted among schools in the Lejweleputswa district where no similar study has been undertaken and lastly, it is unique in the sense that it is composed of various stakeholders that have an interest in accounting education including learners and parents as co-researchers. The study seeks to identify the root causes of the challenges which include issues such as inadequate CK and PCK of Accounting teachers, absence of teamwork and lack of SWOT analysis by BCM departments at schools. By examining DBE responses to these challenges, the study also evaluates current practices' effectiveness in addressing teachers' CK and PCK challenges and promoting better teaching and learning. Hence, this research aims to contribute to a better understanding of institutional factors that led to a lack of CK and PCK among Accounting teachers and suggests recommendations for improving the CK and PCK of Accounting teachers for better learner performance in the subject. The paper is arranged as follows: theoretical framework, methodology, findings and conclusion.

Research Questions

Based on the above problem, the following research questions were raised to guide the study:

RQ1: What are the challenges facing accounting teachers in relation to inadequate

CK and PCK?

RQ2: What are the possible solutions that can be employed in response to the lack of CK and PCK among Accounting teachers?

2. Theoretical Framework

This study is guided by Critical Emancipatory Research (CER), an offshoot of Critical theory associated with the Frankfurt School in Germany in the late 1920s. According to Fornari and Fonseca, (2020:93), CER emerged as a product of a Marxist think tank which was founded by the wealthy son of a German millionaire, Mr Weil, who assisted the Frankfurt school in creating an innovative brand of philosophically oriented radical social sciences. The Frankfurt school represented a left-wing group that had philosophical roots in several traditions and its mission was to find a solution to the crisis in Europe in much the same way an attempt is made to improve the CK and PCK of Accounting teachers (Rabgay, 2018:272).

This study is grounded in CER based on values such as emancipation, transformation and social justice which are pertinent to improving the CK and PCK of Accounting teachers. CER aims to empower participants to provide solutions to their problems (Mahlomaholo, 2013:322 & Nkoane, 2013:399). CER has an agenda to critique and challenge, to transform and empower, it is geared towards social justice and enhances the principles of democracy (Roldan et al., 2019:1318). CER assumes that power relations are practiced through language and communication (Marchin & Mayr, 2012). The theory can improve marginalized people's lives by empowering them and giving them ownership of the solution to their problems (Mahlomaholo, 2013:323). Research that respects and makes use of texts in the form of spoken or written words or any other means of communication presents an appreciation of the participants as human beings (Nkoane, 2013:401). According to Mahlomaholo, (2013:325) CER requires total immersion of both the researcher and the participants as equal partners in the research process so that all senses of perception and understanding are simultaneously involved to make as much sense of the myriads of

signals and symbols coming from diverse perspectives. Roldan and Kervin, (2019:1315) concluded that CER is collaborative and participatory. It allows people to be a part of the research process through active participation.

By analysing possible solutions to CK and PCK challenges, this theory can help to identify the challenges facing accounting teachers concerning the lack of CK and PCK and the solutions needed to circumvent those challenges. The theory provides a powerful framework for understanding and addressing the root causes of CK and PCK challenges among accounting teachers. Therefore, by examining the collective action of participants, this framework can assist in identifying the factors that contribute to the lack of CK and PCK among Accounting teachers. Furthermore, CER can shed light on the strategies and approaches used by participants to mobilize, support and challenge existing power structures. Researchers can develop a more nuanced understanding of the factors that contribute to CK and PCK challenges among accounting teachers in schools and develop more effective strategies for addressing these challenges. Therefore, this theory is relevant for this study since it has the impetus to change accounting teachers' attitudes and enhance effective communication and collaboration between the subject advisors, teachers, learners, and the DBE to improve the CK and PCK of Accounting teachers which will ultimately improve the academic performance of learners in accounting

4. Research Methodology

This study uses the transformative paradigm to explore challenges in pedagogical content knowledge and content knowledge among accounting teachers. The transformative paradigm is a research framework that centres on the experiences of marginalized communities, it includes an analysis of power differentials that have led to [marginalization](#), and links research findings to actions intended to mitigate [disparities](#) (Biddle & Schafft, 2015:327). A qualitative research approach is used as it is perfectly suitable for this paradigm. Qualitative research methods are well-known for their ability to ensure that the perspectives of those who are

disadvantaged and marginalised are considered. (Merriam & Grenier, 2019:40). Research using the transformative paradigm approach aims to establish a more authentic and equitable foundation for social change that will address the complexities of those being researched, and qualitative research provides a powerful tool for doing so. The transformative paradigm and the qualitative research approach are pertinent in the context of exploring challenges on CK and PCK among Accounting teachers. Therefore, through methods such as Team meeting discussions as used in the study, the research can give a voice to marginalized groups and document their experiences and perspectives (Carey & Ashbury, 2018:103).

5. Research Design

Participatory Action Research (PAR) will be employed for this study as it embraces the voice of the co-researchers working towards sustainable solutions to the problems. It emphasises that the marginalised should be engaged (Motsoeneng, 2019:49). PAR fits well in education research for its ability to involve affected people by identifying the problem and coming up with solutions for people to be able to own their strategies. PAR used today incorporates the element of critical reflection that has amplified the voices of the marginalised to enable them to take charge of their lives (Cowan, et al., 2022:94).

The approach calls for assembling a team with the necessary experience and interest in accounting education. Therefore, an unstructured discussion consisted of 16 participants: two accounting teachers, four learners, two departmental heads (DH), one principal, one subject advisor, two parents, one circuit manager, one Accounting education lecturer, one, chief education specialist (CES), and one representative of the South African Institute of Chartered Accountants (SAICA), who discussed their challenges during meetings. Participants are involved in identifying the problem, defining the problem, collecting, and analysing the data, disseminating the findings, and using the findings to inform practice. Common designs are the participatory approach and action research. The meetings and teachings that took place monthly

during the research study were recorded for the fullest collection of data and the best documentation of the research. The meetings that followed were devoted to a detailed design of the research study and the last meeting provided important data for evaluation-feedback and reflection on the research lesson. The test scripts of the participants' learners and mark sheets of the participants' teachers were used as data-gathering tools in the study. The registers that were filled in at the time of the participants' meetings and the group recorder, as well as the protocols for planning, observation, reflection, and revision of the research lesson as contained in the lesson plan, were also used as data.

6. Population and Sample

In this specific survey, the sample selection was purposeful and not accidental, as it is done in qualitative surveys, which aim at specific results. In this research study, the criterion of the sample's selection was the voluntary participation of two accounting teachers, four learners, two departmental heads (DH), one principal, one subject advisor, two parents, one circuit manager, one Accounting education lecturer, one, chief education specialist (CES), and one representative of the South African Institute of Chartered Accountants (SAICA). These participants were selected using purposive sampling, as they were deemed to have significant knowledge and experience in accounting. They are also individuals who can contribute to understanding the impact of the study in improving the CK and PCK of Accounting teachers with the ultimate aim of improving learner performance in the subject. This research requires direct access of the researcher to the environment of a school unit. Therefore, the survey was conducted at a school in the Lejweleputswa district in the Free State province, on the subject of accounting with the permission of the relevant school management team and the school principal. The team's meetings were held, with few exceptions, on a monthly basis outside school hours and their participation was voluntary.

7. Ethical Considerations

An ethical clearance number HREIC 15/21/06 was obtained from the Ethics committee together with permission that was granted by the Title Registration committee of the Central University of Technology. Permission was also granted from the research office of the Department of Basic Education (DBE) in the Free State to access the chosen school premises. Co-researchers were identified and informed about the purpose and nature of the research, guidelines, procedures to be used and their benefits. Co-researchers were also informed that PAR requires time, good relations, teamwork, knowledge, and commitment from the research team to be fully and successfully executed as suggested by (Zuber-Skerritt, 2018:516).

The consent forms which were written in two languages, English and Sesotho were thoroughly discussed with co-researchers, and they were informed of their rights to take part and withdraw at any time without consequences. The usage of audio-visual materials/voice recorders was clearly explained, and an agreement was reached on who should have access to the information on record. To protect the identities of the participants, names were replaced with pseudonyms such as CES for Chief Education Specialist, CM for circuit manager, SA for the subject advisor, AL for Accounting lecturer, P0 for Principal DH1-DH2 for two departmental Heads, T1-T2 for two teachers, L1-L4 for four learners, Rep for SAICA representative and P1-P2 for two parents.

8. Results and Discussion

The first section will address the results and findings based on the first research question, which is: What are the challenges facing accounting teachers in relation to inadequate CK and PCK?

8.1 Inadequate CK and PCK of Accounting teachers

Content knowledge is the knowledge that the teacher possesses regarding the subject as well as the concepts and information regarding the field (Chatzidaki, 2019:203). It encompasses knowing the subject and its organising structures. CK is the knowledge about the real subject content that is to be taught and learned (IIEP-UNESCO, 2019: 15). PCK however according to (Chatzidaki, 2019:211) has been described as knowledge used to alter subject content into forms that are understandable to learners. PCK is the subject-specific teaching strategies, instructional representations and teachers' knowledge of learners' comprehension (Sathy & Hogan, 2022:90).

The first challenge raised by the participants is teachers' inadequate CK and PCK. They indicated that most teachers struggle to explain accounting concepts for learners to clearly understand them as well as the language/terminology used in accounting. Therefore, during one of the co-researchers' meetings, the SA indicated that:

“teachers' lack of content knowledge and delivery thereof can be the stumbling block to the learners' learning because it affects how teachers interpret the content goals they are expected to achieve with their learners.”

The other co-researchers added to what she said and mentioned the following points:

CES: *“It affects the way teachers hear and respond to the learners and their questions.”*

AL: *“It affects the teacher’s ability to explain clearly and to ask good questions.”*

SAICA Rep: *“It affects a teacher’s ability to approach an Accounting idea flexibly with learners and to make connections.”*

It was decided in the meeting that, this aspect should be closely examined during the upcoming class visit. To teach accounting effectively, teachers need to have a deep understanding of the topics that they teach in the subject. (Molise, 2020:452). If a teacher has a good conceptual understanding of accounting topics, the teacher will influence the quality of teaching instruction and the teaching method used will be positive. Teachers who have a good understanding of the subject matter find different ways to represent it and make it accessible to learners (Merigó et al., 2022:93). The activity below enabled the co-researchers to make their own analysis based on content knowledge of the teacher who was conducting the lesson for clarification purposes of the R1 rule in fixed assets.

Inadequate content knowledge and teaching were evident in the lesson presentation by T1. The lesson was to demonstrate the concept of the R1 rule in fixed assets.

The following information was provided on the chalkboard by T1:

Information

Extract from the Trial Balance on 28 February 2022

Details	2022	2021
Vehicle	480 000	480 000
Accumulated depreciation on Vehicle	?	450 000

Additional Information:

The company has only one vehicle. The depreciation rate is 25% p.a. on cost.

Required:

Calculate depreciation on the vehicle for the year ended 28 February 2022.

T1 approached the above activity by asking:

“Can anyone come to the board and show us how to calculate depreciation as required by the activity.”

L1: That is very easy considering that it is a cost price method. Anyone can do it.

L1 stood up, took a chalk and wrote the following on the chalkboard:

$480\ 000 \times 25/100 = 120\ 000.$

Thereafter T1 asked the class if it was correct?

Learners answered in chorus:

“Yes, it is correct.”

T1: Do you realise that the depreciation that L1 calculated is bigger than the carrying value (CV) of the vehicle?

L2: Yes mam, but we were required to calculate the depreciation, not the carrying value, and the depreciation calculated is correct.

T1: Alright calculate the CV for us. Can anyone tell us how CV is calculated?

L2 stood up, took a chalk and wrote the following on the chalkboard:

Cost Price (CP) - Accumulated depreciation (ACC. DEP) = Carrying Value (CV)

$$480\ 000 \quad - \quad 450\ 000 + 120\ 000 \quad = \quad -90\ 000$$

T1: That is wrong, we cannot have a negative CV.

L3 hearing what the teacher just said asked:

“Mam, what should happen now our depreciation was calculated, right?”

T1 checks the solution on the paper she is holding, frowns a little and says:

“R1 should be subtracted.”

The above extract shows that the teacher did not thoroughly prepare for this lesson. The explanation she gave that R1 should be subtracted was vague and she could not explain further. This indicates a limited content knowledge.

Learners seemed a bit confused, and they asked the following questions, one after the other:

L4: Where is the R1 coming from?

L1: Where should the R1 be subtracted from?

L3: Why should the R1 be subtracted?

T1: It is your homework, go and find out the where, why, when and how of this R1.

Lesson analysis:

Teachers with limited content knowledge tend to transfer errors and misconceptions to their learners. The inadequate understanding of the accounting content limits the teacher’s capacity to explain and illustrate the content and to make sense to the learners. The efforts of the teacher with a limited conceptual and procedural understanding of accounting topics do not provide learners with powerful accounting experiences (Shekar, 2023:7).

The manner in which this lesson was presented failed to create an encouraging situation for learners to begin engaging with the topic. The complex way in which the lesson was facilitated did not allow learners to grasp the concepts and calculations. The lesson was presented without establishing learners' prior knowledge of the calculation of Depreciation and Carrying value. The way they responded to the lesson indicated that they were discouraged and confused. The teaching is seen to be teacher centred. The teacher was aware of learners' difficulties but did not ask questions that allowed learners to speak out about their ideas on the topic. (Killen, 2019:125), argues that the limitation of teachers in not giving learners time to contribute; instead asking questions and then expecting a correct answer, which was not provided in this case, hampers students' participation and limits their growth in critical thinking.

Teacher factors that have consistently been linked to poor performance in accounting include teachers' knowledge of accounting and the skill of performing the teaching task (International Studies, 2019:123). The knowledge of teaching and learning that the teacher brings to the classroom has an impact on whether learners understand the topics being taught.

8.2 Absence of teamwork among accounting teachers

During the discussion, the co-researchers reported that the absence of teamwork among teachers leads to ineffective teaching of accounting. It also denies teachers the advantage of sharing good practices, teaching approaches and strategies as well as assisting each other with content topics that they might find challenging to teach (Rusmita, 2018:18). An absence of teamwork leads to a negative, adversarial and

uncomfortable atmosphere. This negative work interaction has a significant impact on innovation and creativity, and severely harms the school's goal of improving the results (Shah, et al., 2022:13). During the discussion teachers were asked about their collaboration practices and this what they had to say:

T1 gave the following response:

“We only meet once in a while to discuss our progress with the work schedule to check if we are teaching the same topic at the same time to avoid problems during formal assessment tasks as learners write the same task if they are in the same grade even though they are taught by different teachers.”

T2 also confirmed the statement made above which shows that teamwork is lacking by saying:

“It is not a formal meeting; we discuss during break time or when we meet in the corridor.”

The responses have indicated that teachers are not working together as a team. To confirm that teachers are not working together as a team they were asked to provide their Grade 12 learners' midyear examination scripts to specifically check the performance of learners on the Cash Flow Statement (CFS). This was a topic that was identified as problematic by the research team when reviewing the diagnostic report provided by the SA where they examined topics that are perceived as challenging in accounting. The team was presented with a lesson plan for the day's lesson. Going through the lesson plan the team noted that it does not encourage teamwork, it does not show learner activities and that on its own was a discouragement to the team because it showed a lack of teamwork among the teachers. See below the statements from the team members:

CES: This lesson plan does not indicate how the teacher will work with learners as a team, which is essential in accounting classrooms.

SA: It does not encourage learners to be creative and there is no mention of teaching and learning activities.

The above responses confirmed a lack of collaboration among teachers as their lesson plans showed disparities, yet they are teaching at the same level and addressing the same topic. From the lesson plans, it was clear that one teacher's CK and PCK in teaching the CFS is far better than the other's. This shows a lack of team effort between these two teachers. Had they worked together, the performance in both classes on the CFS would have been good and of ultimate benefit to the learners (Qhosola, 2016:181). They should have worked as a team during lesson planning, preparation, and presentation. This would mean that they should have engaged in team teaching, reflected on their lesson, and chosen activities for assessment together, considering their degree of difficulty and the need to informally test learners' level of understanding of the topic. Thereafter, content gaps would have been identified and closed before learners wrote the midyear examination. According to Mokhampanyane (2018:53) that could be the shared good practices in the teaching of accounting.

The lack of teamwork shown by this lesson plan disadvantaged the teacher in sharing good practices in respect of planning, teaching, and reflection on the lesson. The absence of other experienced teachers for team teaching or twinning of schools denied the teacher the opportunity to draw from the expertise of experienced members. Adu and Opawole, (2020:234) argue that teachers are ignorant of the power of teamwork which has the magnitude to generate resources to attain high-quality education Teamwork should have been provided for in the lesson plan because it allows teachers and learners to attain common goals when they share skills knowledge, solve problems collaboratively and learn how to communicate effectively (CAPS, 2011:4).

8.3 Lack of SWOT analysis

During one of the meeting discussions, it emerged that SWOT analysis plays a significant role in teachers' performance. Members reported that most teachers operate like "headless chickens" as the management "is not putting its foot down when it comes to decision-making and planning in their departments." According to Rebaun, (2023:2) the SWOT analysis tool is one of the most effective organisational and decision-making tools. SWOT analysis can help you identify the internal and external factors affecting your school. A SWOT analysis helps you to build on strengths, minimise weaknesses, seize opportunities, and counteract threats (Hashemi et al., 2017:143). During one of the meetings held by the co-researchers, the topic under discussion was the need for and importance of holding regular strategic departmental meetings with teachers. The subject advisor (SA) asked the departmental head (DH), whether they hold departmental meetings regularly to conduct the SWOT analysis of the BCM department and discuss the expectations and progress for the academic year.

In response to the question, DH2 said:

"The meeting was planned and included in the school year programme at the end of the previous year but could not materialize as colleagues went for marking centers to mark the November/December NSC examinations for grade 12."

The SA probed further with the hope of coming up with a solution and asked DH2:

"Why did you not organize it at the beginning of the year since it failed at the end of the year".

This opened a can of worms and other members joined the discussions to state

reasons why the meeting was not organized at the beginning of the year.

P0: When schools reopen at the beginning of the year, there are so many disturbances such as allocation of classes, preparation of timetables, handing out stationery and textbooks to learners, etc.

CM: Is there any plan to have the departmental meeting this term?

DH2: Yes, towards the end of the term but the date has not been set yet.

DH1: It will not be feasible towards the end of the term because colleagues will be invigilating the June examination and the learners' scripts have to be marked and marks submitted for reporting. Furthermore, other colleagues including me, will be going to marking centers to mark the grade 12 June NSC Supplementary examination papers.

The principal in coming up with the solution said:

"The only time that will be suitable will be the beginning of term 3 after learners have been given their June reports."

The above extract indicates that the Commerce department in this school does not hold meetings as expected and this hinders the DH and teachers' ability to conduct the appropriate SWOT analysis. If there is no appropriate SWOT analysis in place, it is very difficult for a school to make decisions about the best path for teaching and learning (Motsoeneng, 2019:98). Departmental strategic meetings should be held at the end of the year to prepare for the next year, failing this, at least at the beginning of the year. It is during these meetings that team members (DH and teachers) identify opportunities for success in the context of the threats to success to clarify directions and choices. During the year, quarterly meetings should also be held to check on the progress made, or the decisions taken at the strategic meeting.

In summary, due to the lack of a SWOT analysis of the commerce department at this

school, both the teachers' and DH's planning were shaky. They did not prioritize their strategic departmental meeting, and this reveals a lack of an action plan, and an inability to prioritize a shared vision for their programs. For this to be achieved, the team should have been properly formed and members should have discussed the priorities. The team meeting discussions not only highlighted problems but also provided possible solutions. These were also discussed by the team members, by making contributions to respond to Question 2 of the paper. Question 2 was as follows: What are the possible solutions that can be employed in response to the inadequate CK and PCK among accounting teachers in Lejweleputswa district? Below are the suggestions by the team of researchers in response to the question mentioned.

Improving the CK and PCK of accounting Teachers

In improving the CK and PCK of accounting teachers, the co-researchers suggested the following strategies:

“The SA came up with the following two strategies by indicating that:

Continuous professional teacher development (CPTD) should be organised every quarter and Professional learning communities (PLCs) should also be formed where teachers will get a platform to share good practices.”

CES added to the strategies by stating that:

“In secondary schools, it is advisable that novice teachers start from lower grades to build confidence and move up with his/her learners. She also added that Subject Advisors should form part of the interview panel when a post for DH is advertised to ensure that the candidate appointed knows and is conversant in accounting.”

The SAICA Rep also indicated that:

“Tertiary institutions should take into cognisance that subject methodologies, classroom management, education policies, microlessons, and teaching practice/school-based

learning (SBL), cannot be done in one year only and the candidate is regarded as a professional teacher (PGCE). They lack content knowledge and pedagogical skills.”

9.2 Fostering teamwork among accounting teachers

As part of the solution, fostering teamwork among accounting teachers was suggested during the discussions. Team members reported that teamwork assists teachers in having the opportunity to draw expertise from experienced teachers in the subject. Teamwork enables all stakeholders to have common goals and to share good practices, knowledge, and skills. Motsoeneng and Moreeng, (2022:294) are of the opinion that teamwork equips members with creativity and personal growth. This is what the research team members had to say:

SA indicated that:

Teamwork enhances personal growth. Being part of a team can help one grow. They can also learn from someone else’s mistakes, which helps them to sidestep future errors.

Others joined and added to the discussion:

AL: By sharing information and essentially cross-training each other, each member of the team can flourish. Recognizing the strengths and addressing the weaknesses can make one a better team member, and even a better person”.

CES: A team member might discover new concepts from colleagues with different experiences. Working in a team, one will also discover that one can be a better listener”.

Co-researchers conclude this point by arguing that working as a team can help other teachers to grow. Teamwork is like cross-training where they can recognise each

other's strengths, improve on their weaknesses and can also be better listeners. Teamwork is regarded as the key factor that boosts teacher confidence during teaching and learning which will ultimately improve the academic performance of learners in Accounting (Adu & Opawole, 2020).

9.3 Conducting a SWOT analysis

Another suggestion that the co-researchers made as a solution for the Business, Commerce and Management (BCM) department to conduct a SWOT analysis was to provide the DH with a template that they could use in executing the task. During the discussions, the CES said:

“The SWOT analysis is an invaluable tool for departments seeking to gain a deeper understanding of their internal and external environment”.

The SAICA Rep added:

“By assessing a department's strengths, weaknesses, opportunities, and threats, a SWOT analysis can guide strategic planning, decision-making, and resource allocation, ultimately leading to enhanced performance and competitiveness”.

From the above responses, the research team has urged all the stakeholders to plan yearly meetings well in advance to conduct a SWOT analysis with teachers in the BCM department in order to improve learners' academic performance. Rebaun, (2023:9) shows that by regularly conducting SWOT analysis, schools can ensure that they remain adaptable, innovative, and responsive to the dynamic forces that shape the education departments.

10. Conclusion

Content and pedagogical knowledge are significantly needed in teaching Accounting. Pedagogical content knowledge (PCK) can develop teachers' belief in teaching Accounting in a better way. PCK in Accounting teaching would help teachers understand how to explore their content knowledge and how to deliver it

well. The knowledge such as subject matter, curriculum, teaching strategy, and learners' learning are important elements to be possessed by the teachers to maintain learners' learning achievement. Furthermore, content knowledge (CK) should be one of the essential requirements for a teacher qualification. Teamwork should take place among accounting teachers because, in a healthy team, individuals learn a great deal from one another. The shared vision and responsibility lead teammates to teach each other new skills. This will also help them better accomplish their mutual goals and draw from the expertise of experienced colleagues.

To sum up, using SWOT analysis in the BCM department can assist team members in focusing their efforts and ensuring that they are working towards a common goal. It helps team members to work together to solve problems, think strategically and create new ideas to improve the quality of education with the ultimate goal of improving learner academic performance. The study also considered that the duration of teaching experience and the training of teaching are necessary to support teachers' quality of teaching. Teacher training develops teachers' knowledge in mastering the subject. The training also encourages an increase in teachers' quality of teaching ability. However, some issues like learners' approaches, teaching strategy, and teaching creativity are significant and must be taken cognisance of. In short, the study outlined the CK and PCK challenges faced by accounting teachers. The study was couched in CER and responded to two questions. PAR was used as a methodology for the study, in which 16 co-researchers from the Lejweleputswa district participated. The study found that many factors contribute to inadequate CK and PCK of Accounting teachers in the Lejweleputswa district. In summary, the results of the study revealed that there is no teamwork among teachers at this school and this limits the teachers' ability to have common goals and share good practices, knowledge and skills. Furthermore, this limits the benefits that the learners might reap from teachers working as a team. Benefits may include amongst others, improved outcomes, improved problem-solving abilities, increased potential for innovation, growth opportunities, expanded creativity, and fewer mistakes (Hartwig,

et al., 2020:192).

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