

**ENHANCING GRADE 11 ACCOUNTING TEACHERS' PEDAGOGICAL CONTENT  
KNOWLEDGE FOR EFFECTIVE TEACHING AND LEARNING**

Compiled

BY

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## DECLARATION

**I, THAKANE BRIDGITT MOSAEI**, do hereby declare that this thesis titled **“AN ENHANCING GRADE 11 ACCOUNTING TEACHERS’ PEDAGOGICAL CONTENT KNOWLEDGE FOR EFFECTIVE TEACHING AND LEARNING”** is my original work and has never been presented or submitted for academic purposes to another university. I further certify that thorough references have been provided for all sources quoted in the dissertation.

**SIGNATURE OF THE STUDENT:**

**DATE:**

## DEDICATIONS

I dedicate this work to Almighty God, whose guidance and support have brought me to this point. To my daughter, Lethabo Blessing Mosaei, who has filled my life with blessings and joy, thank you for being my inspiration. Moreover, I am eternally grateful to my mother, Mathakane Justinah, and her late husband, Mr Semano Phineas Masita, whose unwavering sacrifices have paved the way for my journey.

It is with a heavy heart yet filled with immense gratitude that I also dedicate this work to the memory of Dr Motsoeneng, who has recently passed on. My esteemed co-supervisor was a beacon of hope during my academic journey. Dr Motsoeneng believed in my potential when I struggled to see it in myself, and his unwavering faith inspired me to persevere through challenges that often felt insurmountable.

Thank you, Dr Motsoeneng, for your guidance, encouragement, and the profound impact you have had on my life. Your legacy will live on forever in the work I do and in the lives you touched.

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## ABSTRACT

This research assessed Grade 11 FET accounting teachers' content and pedagogical content knowledge in South Africa. Although many teachers have teaching qualifications, learners' performance challenges have been identified and attributed to low levels of accounting content and pedagogical knowledge. Inadequate teaching methodologies compound these issues due to frequent curriculum changes. The study utilised the Critical Emancipatory Research (CER) Framework, which seeks to address power imbalances in South Africa's educational system to foster transformative educational practices. Inadequate teaching methodologies compound these issues due to frequent curriculum changes. Using the Participatory Action Research (PAR) Framework, the study empowered a group of teachers, learners, school administrators, and content experts to identify and devise pedagogical improvements. Data generation included participatory workshops, focus group discussions on both in-person and digital platforms, such as WhatsApp, and collaborative lesson planning. Data were analysed using Critical Discourse Analysis (CDA) to examine the teachers' thoughts and interactions. The research results indicated the following challenges to effective accounting teaching: a lack of collaborative teaching, inadequate lesson preparation, unsatisfactory lesson planning, and limited opportunities for continuous professional development. Improvement strategies were derived from a singular approach integrating Lesson Study, SWOT analysis, and Professional Learning Community modelling and were defined from collaborative models of instructor development. Results demonstrated that collaboration, having a shared professional vision, and engaged stakeholders are essential for changing teaching practices. Still, systemic challenges, such as issues with change, curriculum overload, and Institutional Support Weaknesses, continue to stall teachers' development. The study resulted in the development of a contextualised professional framework for working teachers, with democratic agency, to pursue social justice in the teaching of accounting. The framework offers important lessons for the professionalisation of teaching and curriculum development, and for equity in education, in post-apartheid South Africa and other similar developing countries.

**Keywords:** Accounting Education; Content Knowledge (CK); Critical Emancipatory Research (CER); Lesson Study (LS); Pedagogical Content Knowledge (PCK); Participatory Action Research (PAR).

## LIST OF ABBREVIATIONS AND ACCRONYMS

CK	Content Knowledge
PCK	Pedagogical Content Knowledge
SMK	Subject Matter Knowledge
DHET	Department of Higher Education and Training
PAR	Participatory Action Research
CER	Critical Emancipatory Research
SGB	School Governing Body
CAPS	Curriculum Assessment Policy Statements
SAQA	South African Qualifications Authority
NQF	National Qualifications Framework
MRTEQ	Minimum Requirement of Teacher Qualification
NCS	National Curriculum Statements
RNCS	Revised National Curriculum Statement
LS	Lesson Study
PD	Professional Development
DBE	Department of Basic Education
JICA	Japan International Cooperation Agency
GET	General Education and Training

Bed	Bachelor of Education
PGCE	Postgraduate Certificate in Education
OBE	Outcomes-Based Education
CBPAR	Community-Based Participatory Research
FPAR	Feminist Participatory Action Research

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## CHAPTER 1 INTRODUCTION

### 1.1 Background of the Study

Teachers' content knowledge (CK) and pedagogical content knowledge (PCK), which combines subject-matter experience and excellent teaching methods, are increasingly used in secondary school accounting instruction. Shulman (1987) stated that mastering material is as important as teaching it clearly. Over the past decade, curriculum modifications, skill improvements, and technological advances have changed accounting education worldwide (Lertdechapat & Faikhamta, 2021; Wullschleger et al., 2023). High PCK teachers in Japan, Finland, and Singapore can help pupils understand and recall knowledge by relating theory to practice (Helmbold et al., 2021). Unfunded teacher professional development hinders the development of pedagogical content knowledge (PCK) and content knowledge (CK), making it harder to achieve educational results (Adler & Alshwaikh, 2019; Balasubramanian, 2023). Many individuals worldwide are concerned about how to evaluate teachers' talents and the effectiveness of professional development activities like lesson study due to this division

Untrained teachers, limited resources, and a theory-practice divide exacerbate the situation in Africa. Despite efforts by Nigeria, Kenya, and Ghana, instructors' CK and PCK remain segregated, making it difficult to construct effective teaching and assessment systems. Teacher education programs emphasise accounting principles, but classroom implementation is neglected (Filgona et al., 2020; Sakiyo & Okoronka, 2020). Learners fail to develop analytical and problem-solving skills. This emphasises the necessity for rigorous CK and PCK increases for accounting instructors across the continent. Professional development initiatives, including context-sensitive training, collaborative learning, and reflective practice, are crucial for domestic and global professionals.

South Africa's post-apartheid educational reforms prioritised teacher quality. The Accounting Curriculum and Assessment Policy Statement (CAPS) mandates learner-centred methods that require a high level of subject and pedagogical topic understanding (Bertram, 2011; Letshwene & Du Plessis, 2021). Even with these frameworks, accounting Learners do poorly. Teachers struggle to teach complex

financial concepts (Adler & Alshwaikh, 2019; Ngwenya et al., 2020). Despite their extensive knowledge, teachers cannot constantly personalise the curriculum to specific Learners (Bjuland & Mosvold, 2015; Helmbold et al., 2021). Although promising, lesson study and other national professional development initiatives are not widely embraced or sustainable. It appears we need more structured, collaborative, and meaningful professional development programs.

Free State, notably the Lejweleputswa District, has comparable accounting performance to the rest of the country, despite poor pass rates (DBE, 2022). According to interviews with district subject advisors, many teachers have poor CK and PCK, which leads to disorganised lesson planning and low Learner motivation. Workshops and peer mentorship help with short-term, but not long-term, group reflection. Professionals must collaborate on class planning, monitoring, and discussion to close these gaps. This study analyses district accounting instructors' content knowledge (CK) and pedagogical content knowledge (PCK) to identify ways to improve instructional quality and learner outcomes (Lertdechapat & Faikhamta, 2025).

## **1.2 Problem Statement**

Despite curriculum changes, many accounting instructors struggle to integrate subject-matter expertise with Learner-Centred teaching. Learner academic performance and educational quality are affected (Bayram-Jacobs et al., 2019; Balasubramanian, 2023). Studies show that over 60% of secondary school accounting teachers worldwide struggle to apply theory to practice. Learners become less motivated and academically successful (Adler & Alshwaikh, 2019; Ugwu et al., 2020). South Africa has comparable issues. Accounting had a lower pass percentage than other business subjects at 68% in the 2022 National Senior Certificate (NSC). Teachers often struggle to adapt their methods to each class, despite having degrees. Learners may not fully understand or apply concepts of financial analysis, auditing, and budgeting (Akdeniz & Konakli, 2022). Recent studies show that less than 60% of Lejweleputswa District Grade 11 Learners pass accounting exams. Performance gaps persist (DBE, 2022; Ngwenya, 2019). Instructors are good at following protocols but struggle to teach critical thinking and concepts. Professional development to promote reflective practice and improve instruction is underfunded (Bjuland & Mosvold, 2015; Helmbold et al., 2021). Lesson designs rarely include learner-centred techniques. Learners lose trust in financial literacy and college readiness without guidance,

restricting their economic participation (Adler & Alshwaikh, 2019; Bertram, 2011). Lesson study, which involves cooperative planning, co-teaching, and reflective discussions, improves Content Knowledge (CK) and Pedagogical Content Knowledge (PCK) (Aimah & Purwant, 2018; Sekao & Engelbrecht, 2022). Structured lesson study in South Africa encourages peer mentoring, innovative teaching, and problem-solving (Adler & Alshwaikh, 2019; Helmbold, et al., 2021). Targeted implementation in Free State districts, such as Lejweleputswa, can combine theory and practice to improve Learner achievement and teacher competency. This study examines grade 11 accounting teachers' PCK and CK and how collaborative reflection and lesson study can improve teaching and learning.

### **1.3 Research Questions**

#### **1.3.1 Main research question**

How can the CK and PCK of Grade 11 accounting teachers be evaluated?

#### **1.3.2 Sub-questions**

- What challenges do accounting teachers encounter in teaching Grade 11 Learners?
- Which strategies exist to capacitate accounting teachers' CK and PCK?
- What are the conditions that will lead to the successful implementation of CK and PCK?
- Which threats may obstruct the successful implementation of CK and PCK?
- How can the successful acquisition of CK and CPK be ensured for accounting teachers?

### **1.4 Research Aims and Objectives**

#### **1.4.1 Aim of the study**

The study aims to evaluate the CK and PCK of Grade 11 accounting teachers.

#### **1.4.2 Study objectives**

To achieve the aim of the study, the following objectives are introduced:

- To identify the challenges encountered by accounting teachers in teaching Grade 11 Learners.

- To explore and evaluate strategies aimed at enhancing the CK and PCK of accounting teachers.
- To examine the conditions necessary for the successful implementation of CK and PCK of accounting teachers.
- To analyse potential threats that may hinder the successful implementation of CK and PCK of accounting teachers.
- To determine the components of the solutions.

### **1.5 Research Methodology**

The objective of this research is to enhance Grade 11 accounting Teachers' Pedagogical Content Knowledge for Effective Teaching and Learning. Participatory action research (PAR) is the most appropriate method for this study due to its participatory character. The co-researchers will establish a team comprising two accounting instructors, two Learners, the head of the department (HOD), one school governing body member (SGB), and a subject specialist, all of whom will participate in all stages of the research process (Cook, 2012). The Learners will give a clear perspective on how they prefer to be taught as the people affected by the problem. Teachers will also adjust their teaching styles to suit their own preferences, whether through co-teaching or other strategies. They will contribute to developing the framework to improve accounting teaching. PAR's participatory aspect exemplifies a democratic method in which this group collaborates to co-create new information to identify a long-term solution (Heimerdinger, 2019). Furthermore, it is an excellent strategy for allowing marginalised individuals to have their views heard (Bungane, 2014).

## **1.6 Data Collection**

This section explains the operation of the PAR concepts, which form the study design for this research. The meetings will be held to assemble the provision of teacher training for collaborative accounting teaching (Ndovela et al., 2023). Data collection will be an iterative and collaborative process. The following methods will be employed to ensure hands-on participation from all those involved: Focus group discussions will be conducted with the stakeholders to gather insights, identify issues, and develop solutions. Semi-structured interviews will be held with the key stakeholders to gather in-depth perspectives and experiences (Ruslin et al., 2022). Participant observations will be conducted to gather data on practices and behaviours. With the participants' permission, data will be captured via audio recordings and notes. Data analysis will be a continuous endeavour, involving collaboration between researchers and participants to discern concepts, trends, and discoveries.

## **1.7 Theoretical Framework**

This study will employ the paradigm of critical emancipatory research (CER) to improve accounting teaching in FET. This CER is grounded on the premise that the investigator conducts research with the help of participants, who in this case will be two accounting teachers, two Learners, the HOD, the SGB, and a subject specialist (Matoetoe, 2017). It advances the issues of power, peace, hope, equity, and social justice (Mahlomaholo & Netshandama, 2012). Every team member will be treated equally in this research, regardless of their role. For instance, Learners will be permitted to express their views regarding accounting learning without feeling intimidated by their status as mere Learners. In a study undertaken by Mulcahy et al. (2014), it was observed that co-researchers from various backgrounds and experiences were able to collaborate because they were able to discuss actual life events and topics that made meaning to them, which is supported by CER.

Good communication skills are essential for this study because they will enable team members to reach an agreement on issues raised (Barry, 2012). CER was chosen as an appropriate paradigm because it enables co-researchers to gain strength through teamwork, involvement, and knowledge gathering from the community. Consequently, this can lead to social change within both the school and the wider community, as teachers' lesson plans will be improved. This eventually motivates Learners to enjoy

the subject they are studying and results in better performance in accounting (Brown et al., 2016).

## **1.8 Ethical Principles**

This study adhered to the ethical standards established by Winter (1987) for researchers conducting PAR. Ethics protocols, including informed consent, confidentiality, anonymity, and participation at their discretion, will be communicated to participants and adhered to throughout the investigation. The Central University of Technology, Free State, and the DBE, Free State, will be contacted to request approval to conduct the study.

## **1.9 Informed Consent**

Before gathering information from research subjects, the researcher must define the study's purpose and methodology (King et al., 2018). Consent forms will be printed and given to the participants so signatures can be taken. Participants must be provided with sufficient information to make informed decisions about their participation in the study (Manandhar & Joshi, 2020). An explanation of voluntary participation will be provided (Bok, 2017). Participants will also be informed that they may withdraw from the study at any time.

### **1.9.1 Confidentiality and anonymity**

We will assure members that their data will be processed with the strictest confidence. Individuals will be documented anonymously, and their institutions will remain confidential. The participants will receive the confidentiality contract and will be able to appreciate the steps to ensure trust. The names of participants will not be included in the findings that will be disseminated (Gibson et al., 2013). Also, participants will be informed that, once confidentiality has been secured, valuable but anonymised data may be used for various purposes, such as study reports, journal articles, or conference presentations. Any released data will be fully anonymised using pseudonyms and/or coded identifiers.

The information from the WhatsApp focus group will be coded, typed up, and put into groups based on different themes. Participants will be told that it might not be possible to keep their identities and talks completely private throughout the WhatsApp chats. To help protect their privacy, individuals will be asked to modify or hide the pictures on

their WhatsApp profiles. The researcher will tell the group discussion participants that their input will be anonymous.

### **1.10 Uniqueness and Contribution of the Study**

This study examined Grade 11 Accounting instructors' Content Knowledge (CK) and Pedagogical Content Knowledge (PCK), a subject and grade often disregarded in favour of Mathematics and Science, to fill a vacuum in South African educational research. It examined how teachers perceive and teach complex accounting concepts and how institutional, social, and economic factors affect Learner achievement and teacher preparedness in urban and rural schools (Bertram, 2011). The project is unique in that instructors are co-researchers using participatory action research (PAR) and lesson study methods (Bergmark, 2020; Helmbold et al., 2021; Vaughn & Jacquez, 2020). Peer learning, collaborative problem-solving, and contextually relevant curriculum implementation boost teacher autonomy and professional growth (Lertdechapat & Faikhamta, 2021; Ndovela et al., 2023).

The study linked CK and PCK to classroom activities, giving teachers research-backed ways to engage Learners, make teaching fun, and boost Learner progress. Teachers, school administrators, and the Department of Basic Education benefit from stronger professional development frameworks that promote effective instruction in low-resource schools (Sekao & Engelbrecht, 2022).

### **Chapter 1: Introduction**

This chapter presents the background and the summary of the chapters to follow. It is divided into a statement of the problem, research aims, research questions, objectives, and a brief explanation of methodology.

### **Chapter 2: Literature Review**

This chapter primarily reviews the literature on accounting professors' CK and PCK. We aim to identify the challenges, components, circumstances, risks, and achievements involved in developing a practical framework for accounting teachers that will enhance their teaching skills. I shall talk about CER as the study's theoretical foundation.

### **Chapter 3: Methodology**

Chapter 3 describes PAR as a methodology. The intricacies of the research methodology, as described in the chapter, include the research design, the approach to data collection, and the research study's respondents. This chapter describes the role of research participants as collaborators in the research and, in turn, how their contributions enhance the researchers' findings. The chapter also describes the ethical precautions taken to protect the study's participants. Hence, the author does not explain why PAR is the appropriate methodology.

### **Chapter 4: Data Presentation and Analysis**

In this chapter, the data is analysed and discussed using critical discourse analysis (CDA) and CER. It provides the interpretation for the five goals of the study.

### **Chapter 5: Discussion and Conclusion**

Chapter 5 discusses the study's findings and conclusions and presents a framework to improve accounting teachers' CK and PCK.

## **CHAPTER 2: Literature review**

### **2.1 Introduction**

Firstly, The first chapter focused on the trajectory of the study which this chapter seemed to address outline the theoretical underpinnings of the study which is critical emancipatory research (CER) this chapter seemed to analyse previously published research on the provisions which facilitate optimal education for different triangulated demographics, the researcher narrows down to the choice of CER and provided an exhaustive critique of its goals, types, and the associated ontological and epistemological frameworks, this chapter articulated the researcher's position; the interactions with stakeholders; the concepts employed in CER; the research quality generated within this paradigm; and the research, theoretical and conceptual frameworks. The relevant literature addresses the study's aims, identifying the problems, critical success factors, enabling conditions, potential barriers, and evidence of success in accountancy education. The ensuing problems emanating from South Africa affect the ability of teachers to equip Learners with the necessary skills, which include the absence of CK and Learners, PCK, absence of CK and teaching, absence of CK and curriculum, absence of a collaborative teaching approach to accounting, absence of vision, absence of lesson planning, and lack of appropriate qualifications.

### **2.2 Theoretical Framework for this Study**

This transformative study employed Constructivist Learning Theory and Bruner's Theory of Instruction to explain Grade 11 Accounting Learners' concept understanding. Constructivism encourages Learners to make sense of financial concepts through inquiry and reflection (Balasubramanian, 2023; Filgona et al., 2020; Guimarães & Rebelo, 2020; Helmbold et al., 2021). Bruner's framework encourages guided discovery, helping Learners understand abstract accounting processes such as journal entries and ledger preparation by moving from concrete financial tasks to symbolic reasoning. These approaches highlight teachers' content knowledge (CK) and pedagogical content knowledge (PCK) in helping pupils conceptualise and apply concepts, rather than rote memorisation.

Bruner's iconic, symbolic, and enactive representations show how financial data is abstracted from real numbers. Learners' knowledge and reasoning improve with real-world lessons and symbolic representation. To build integrated learning sequences that increase conceptual understanding, teachers spiral curriculum content, revisiting and complicating concepts (Adler & Alshwaikh, 2019; Gess-Newsome et al., 2019; Ndovela et al., 2023; Ngwenya, 2019). Creating pedagogical content knowledge (PCK) helps teachers scaffold learning and improve problem-solving accuracy by converting specialized knowledge into Learner-friendly formats. Critical Emancipatory Research (CER) underpins teacher agency, collaborative problem solving, and instructional approach innovation. CER encourages democratic engagement and reflective practice by seeing teachers as co-inquirers (Bergmark, 2020; Dube & Hlalele, 2018; Msimanga & Hlalele, 2021). PAR helped teachers identify and manage PCK issues in their classrooms through planning, action, observation, and reflection. Participatory methods empower teachers and improve instruction by supporting professional freedom and allowing for classroom-specific solutions.

The integrated method assesses instructors' transformative, social, and cognitive performance. Bruner helps sequence lessons, Constructivism explains knowledge-forming cognitive processes, and CER places practice in sociopolitical situations. Nurturing, democratic environments allow educators to innovate, provide constructive feedback, and overcome obstacles in resource-limited educational settings (Ngwenya, 2019; Muedi et al., 2021; Sekao & Engelbrecht, 2022). This paradigm balances technical competency and liberating goals to develop Content Knowledge (CK) and Pedagogical Content Knowledge (PCK) for Grade 11 Accounting Learners and ensure fair and long-term learning outcomes.

## **2.3 The Origin and Nature of Community-based Action Research**

### **2.3.1 The history of community-focused action research**

The roots of Community-Based Action Research (CBAR) sprang from participatory action research, which, as described by Kurt Lewin, blossomed in the 1940s as an alternative to the cold, hierarchy-driven approach to science that separated research from the complex social ecosystems in which it occurred. Vaugh and Jacquez (2020) describe the heart of CBAR as the need for researchers and the community to work together to address real issues. The focus of researchers CBAR has shifted from

treating participants as subjects of research to understanding the value of their experiential knowledge, or lived experience (Aasgaard et al., 2012). The works of Paulo Freire brought this focus to life through his emancipatory pedagogy, which engages critical reflection and dialogue, with the understanding that knowledge, when situated in the proper context, becomes a means of bondage and must therefore be worked on to be freed (Bergmark, 2020). In South Africa, these principles guided teacher development initiatives after apartheid that aimed to foster professional collaboration and democratic practice through participatory inquiry (Adler & Alshwaikh, 2019). The constructivist idea reflected in CBAR was that learning takes place through social interaction and reflective participation. This was akin to Bruner's perspective that meaning was discovered and constructed through active, relevant engagement and interaction with a given context (Balasubramanian, 2023). Thus, CBAR was a mix of methodology and philosophy that merged inquiry, learning, and transformation in educational contexts.

In practice, CBAR encourages reflective practice, local problem-solving, context-sensitive interventions, and collaborative impact evaluations. In Accounting education, this methodology improves teachers' CK and PCK by enabling them to diagnose pedagogical issues through repeated individual reflection and collaborative group work (Bayram-Jacobs et al., 2019). Participants in collaborative inquiry are often noted to experience increased confidence and flexibility in their teaching practice. This was because of CBAR problem-solving and professional self-governance (Bjuland & Mosvold, 2015). It also generates purposeful structures for cross-school learning, cultivating professional communities that support innovation in pedagogical practice. The CBAR process aligns with Constructivist Learning Theory in that it is participatory and connects knowledge construction to experience and social context. This reinforces the notion that teachers' professional knowledge was developed through discourse and challenge rather than the adoption of externally imposed frameworks. CBAR in this study was not a theoretical model but a pragmatic framework that supports the investigation of teacher knowledge and pedagogical practice within hypothetical classroom communities and ecosystems.

### **2.3.2 Feminism and Participatory Inclusivity in Educational Research**

Recently developed community-centred methodologies have been enriched by feminist theories and community feminism, which focus on inclusion, broader equity,

and diverse knowledge creation. Feminist educational theory seeks to rupture the imbalanced power dynamics in research by proposing that collaborative inquiry, worth the name, must centre emotional intelligence, empathy, and responsibility in relationships with other participants (Aune et al., 2017). In the context of CBAR, this ensures that male and female teachers reflect on and make decisions evenly, especially in settings where gender and cultural norms and biases impact teaching practices (Van den Brandt, 2019). Embracing feminist principles aligns with Constructivist Learning Theory, which holds that meaning making occurs in society and that Learners' identities influence their learning (Adler & Alshwaikh, 2019). In accounting education, this espouses inclusive pedagogy by urging teachers to appreciate learners varied social and cultural backgrounds and to encourage equitable engagement in the class.

Within CBAR, feminist approaches also concern the ethics of representation and power-sharing between research authors and research co-authors. Recent work demonstrates that the trust and mutual accountability in participatory frameworks increase sensitivity to surrounding cultures, particularly in multicultural school contexts (Vaughn & Jacquez, 2020). They foster discussions on the structural issues of training inequality, inadequate support for female teachers, and the gendered dimensions of leadership. In the context of this study, feminist participatory frameworks help to analyse the professional development, decision-making, and day-to-day teaching interactions through the lens of how they construct, support, or undermine systemic inequities. They strengthen the CBAR focus on emancipation by fostering socially responsive, collaborative reflection. In this way, feminism does not become a distinct theory. Instead, it deepens the methodological and ethical aspects of CBAR, which rests on the mutuality of learning and research as the axes of respect, justice, and empowerment.

#### **2.4 Social Constructivism as a Supportive Learning Theory**

This study uses social constructivism to describe how teachers assist Grade 11 Accounting Learners in learning meaningfully and in interacting to learn. Instead of being taught, Learners learn through conversation, problem-solving, and engagement. Teachers who foster learning through the co-construction of knowledge might assist Learners in analysing financial ideas, according to Adler & Alshwaikh (2019). When teachers plan their lectures in a specific order and provide clues for Learners to

evaluate and debate what they have learnt, Learners' thinking improves (Balasubramanian, 2023). Bruner's discovery learning paradigm progresses Learners from basic to abstract accounting concepts through scaffolded activities based on procedural knowledge (Bayram-Jacobs et al., 2019). Learners' conceptual understanding and pedagogical content knowledge (PCK) improve when teachers use this interactive technique to identify and correct mistakes.

This study uses social constructivism to help learners understand accounting operations. Professors must regularly evaluate Learners' work, identify errors, and update their explanations (Gegenfurtner et al., 2020). South African Learners struggle to participate in class due to time constraints, the need to cover much material, and unpreparedness (Letshwene & Du Plessis, 2021). In constructivism, teachers facilitate egalitarian participation while addressing systemic limits. By encouraging cooperative communication, educators can help Learners co-create knowledge. According to the transformative paradigm, this empowers and engages educators by improving PCK and CK.

Social constructivism also examines how demographics, classroom culture, and institutional frameworks affect accounting knowledge. Debates, discussions, and reasoning exercises help teachers assess Learners' knowledge and enhance their instruction (Vaughn & Jacquez, 2020). Prior experiences and epistemic beliefs shape instructors' scaffolding tactics for Learner challenges (Bjuland & Mosvold, 2015). Recent research suggests that teachers might improve their teaching and identify curriculum gaps by considering how Learners think orally (Gegenfurtner et al., 2020). Even with structural issues, constructivist techniques help teachers improve involvement and learning. Critical Emancipatory Research (CER) affirms educators' power to effect change.

Social constructivism offers educators collaborative resources, including lesson study, peer observation, and reflective practice. Teachers collaborate to evaluate Learner work, discuss teaching methods, and explore pedagogical and content issues. Bergmark (2020) states that collaborative reflection increases instructor agency by encouraging critical engagement with curriculum, pedagogy, and Learner needs. Informal teacher exchanges also explain misconceptions and improve teaching practices (Filgona et al., 2020). According to the transformative paradigm, these

activities enhance instructors' PCK and CK and foster professional collaboration to address learner diversity, curricular overload, and resource constraints. Thus, constructivist professional engagement views teachers as co-authors of knowledge and education rather than order-takers.

Social Constructivism holds that teacher learning is iterative and collaborative, with debate, introspection, and group problem-solving creating Content Knowledge (CK) and Pedagogical Content Knowledge. Teachers become reflective practitioners who can adapt their instruction to Learners' needs and help them learn complex accounting concepts (Aimah & Purwant, 2018). Co-teaching, peer evaluation, and collaborative lesson planning empower teachers to overcome cognitive and structural curriculum challenges. Social constructivism emphasises shared meaning-making, underscoring the study's transformative potential and the benefits of collaborative and participatory instructional practices for teachers and Learners (Adler & Alshwaikh, 2019; Bergmark, 2020).

## **2.5 Role and Relationship of the Researcher and Participants**

The transformative paradigm influences how researchers interact with their participants. The Transformative paradigm specialises in reflective questioning, collaborative problem-solving, and critical problem-solving, while the participant was also a researcher and a facilitator. The philosophy and pedagogy of Freire are concerned with the fullness of education, in pursuit of which he seeks the foundation of social justice, the instrument of social change, and the empowerment of the oppressed (Freire, 1970). The belief was that these practitioners of education become active agents in the inquiry and findings of their work as implemented co-researchers.

Doucet et al. (2022) and Galleta & Torre (2019) argue that Participatory Action Research (PAR) fosters collaboration and cooperation among educators in the design of instructional strategies, classroom management, and learner assessment. They propose that PAR allows participants to examine power relations, inequities in education and other forms of social and structural constraints, thus intertwining research with professional development and the desired systemic change. The continuum of cycles in PAR includes reflection, action, observation, and planning, which empower educators to assess their teaching, identify gaps in their content and

pedagogical knowledge, and work together to address challenges and improve learners' outcomes.

The researcher's responsibilities include collecting and advocating for data, overseeing ethics, and facilitating collaborative research. Teacher comments are indispensable for knowledge and professional development. The researcher employs reflective stimuli, group dialogue, and thematic integration to capture and incorporate participants' views into curriculum and pedagogy (Bayram-Jacobs et al., 2019). Focusing on justice, fairness, and power structures values and permits all members to participate, irrespective of tier or competency.

The goal of this study was to enhance teachers' pedagogical content knowledge (PCK) and to effect systemic changes in accounting education through joint collaborative research. Reflective practice, collaborative lesson design, and peer discussions foster teachers' self-efficacy, critical thought, and agency. The participant-researcher collaborative model was a paradigm shift in knowledge coproduction, professional practice, and community transformation (Behar-Horenstein & Feng, 2015; Vaughn & Jacquez, 2020). This model guarantees that teachers' experiences, pedagogical assumptions, and classroom realities influence the study and the improvement of accounting teaching.

## **2.6 The Conceptual Framework of Critical Emancipatory Research**

Unlike the philosophy or ethics underpinning this research study, Critical Emancipatory Research (CER) theories question equity, inclusivity, justice, and change in social and educational systems. Under these circumstances, Bergmark (2020) and Dube et al. (2020) argue that CER encourages teachers to act as emancipatory agents, uncover targeted inequities, and engage in emancipatory conversations. Therefore, in the Accounting Grade 11 context, CER forms inequitable pedagogical and content knowledge (PCK and CK) forums to address within-system gaps in teacher training and instructional support. Accordingly, constructivist ethics understands knowledge as the outcome of social learning within a community (Balasubramanian, 2023; Bayram-Jacobs et al., 2019). This study speaks to constructivism and CER in teacher professional development (PD) through co-discovery, addressed through a reflective discursive process.

To satisfy these ethical guidelines, the study employs (PAR) in Critical Ethnography. Participants in the study engage in lesson study cycles as co-researchers, preparing, teaching, observing, and reflecting on accounting lessons. In this study, teachers are free to evaluate, share, and refine their teaching approaches. This kind of collaboration helps teachers identify CK and PCK gaps and develop appropriate interventions, both individually and collaboratively. Participatory research also promotes a nuanced critique of the structural and socioeconomic configurations that shape learning outcomes (Martin et al., 2020; Motsoeneng, 2023).

When compared to hierarchical systems of education, it promotes horizontal, fellowship-oriented interdisciplinary research and collaborative problem-solving (Aasgaard et al., 2012; Adler & Alshwaikh, 2019). A teacher's socio-economic background and the education system shape the strategic co-conceptualisation of complex accounting concepts. Developing mutuality and professional autonomy that fostered freedom was what Freire's emancipatory consciousness required. With collaborative discourse, it was democracy in and for participatory education, and it encourages teachers to take ownership of their learners' education.

Through CER integration and within such a framework, philosophy enables transdisciplinary conversations and the generation of reflective, collaborative knowledge. In the middle of the framework were the empowerment of the teacher and the learner, and it was flexible. In lesson study meetings, teachers can discuss and analyse Learners' understanding of complex accounting topics, thus integrating CK and PCK (Filgona et al., 2020; Ndovela et al., 2023). It was collaborative work, not passive listening, that teachers engage in. The knowledge within the framework was intended to be liberating; thus, it allows a critical examination to reduce pedagogical inertia and, therefore, not only change but also improve Learners' learning gains, which was the goal of the teaching. The combination of ideas from CER and constructivism leads to positive changes in instructors' attitudes and pedagogical practices, thereby facilitating the transformation of real-world situations (Balasubramanian, 2023; Bayram-Jacobs et al., 2019; Sekao & Engelbrecht, 2022).

## **2.7 Language Usage in Critical Emancipation Theory**

Language influences social relevance, power relations, and educational fairness in CER, not as a neutral medium. Teachers' discussions of accounting pedagogy mirror

the social hierarchies and norms of educational institutions (Akbar, 2023; Vangrieken et al., 2015). The study examined how educators negotiate egalitarian practices, question pedagogical norms, and reconsider professional boundaries through collaborative language use. Bruner's narrative learning model, which holds that language promotes reflection, knowledge, and problem-solving, supports this (Balasubramanian, 2023; Filgona et al., 2020).

Language was used to conduct activities and gather information in PAR. Teacher interactions, peer evaluation, and group reflections are evaluated as measures of educational comprehension and social change instruments (Vaughn & Jacquez, 2020; Doucet et al., 2022). Language conveys Learner expectations, social inequities, and institutional constraints that affect educators. Language skills help teachers break the cycle of marginalisation and create an inclusive, culturally aware classroom (Bergmark, 2020; Akbar et al., 2023).

Language also enhances cognitive and social development by fostering interactions among people from diverse cultures and languages. The flexible use of English and Learners' local languages in South African classrooms encourages variety and critical thinking (Akbar et al., 2023; Ndovela, 2023). CER emphasises dialogical equality and views multilingualism as a teaching instrument. The constructivist-emancipatory premise that education and learning are jointly formed through discourse was promoted by Learner-centred approaches that maintain clarity. Language encourages critical thinking, collaborative learning, and social empowerment, thereby improving Grade 11 Accounting instructors' pedagogical content knowledge, according to CER.

## **2.8 Definition of Operational Concepts**

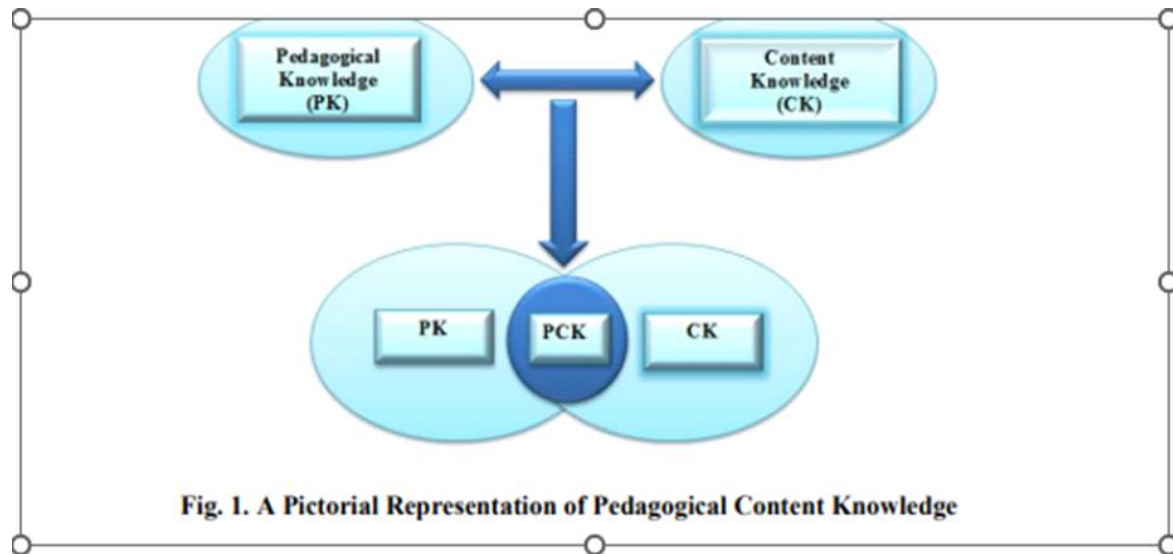
### **2.8.1 Accounting**

Accounting was characterised as the art of recording, classifying, and summarising transactions and events of a financial nature in a meaningful manner, and interpreting the resultant outcomes, according to the American Institute of Certified Public Accountants (AICPA). The AICPA (1941) defines accounting as the act of collecting, measuring, and conveying economic information to enable users to make informed judgments and decisions.

### **2.8.2 Pedagogical content knowledge**

PCK was defined as the knowledge teachers possess that is essential for converting subject understanding into pedagogical practice (Bayram-Jacobs et al., 2019). When teachers apply their knowledge in teaching practice, they engage in intricate thinking processes, for instance, selecting and extracting information deemed most pertinent and employing that knowledge adaptively to address a specific circumstance. By employing their pedagogical content knowledge (PCK) in practice, teachers can integrate their understanding in innovative ways, leading to the evolution of new PCK (Beyer & Davis, 2012).

Figure 2.1 below provides the pictorial representation of PCK, extracted from Filgona et al. (2020).

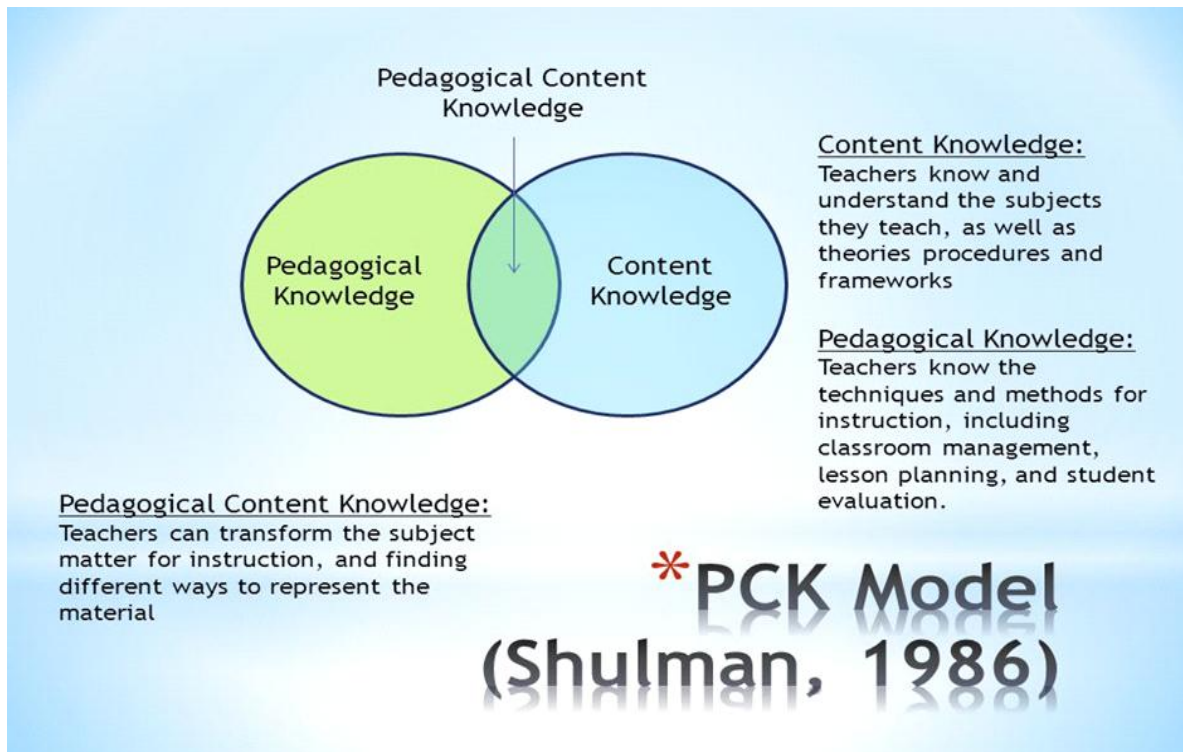


**Figure 2.1: A pictorial Representation of Pedagogical Content Knowledge**

Source: Filgona et al. (2020)

## 2.9 Literature Review

Figure 2.2 below shows the PCK Model, as extracted from Shulman (1986), to assist in building PCK.



**Figure 2.2: PCK Model**

Source: Shulman (1986)

In this study, the literature was built on the premise of formulating a framework to enhance the PCK and CK of accounting teachers in the FET phase, which was Grade 10-12. The challenges in accounting teaching are discussed in the following sections (Shing et al., 2018).

### **2.9.1 Teachers' deficiency in teamwork approach**

"Teachers must be extricated from their comfort zones and established instructional patterns, allowing them to engage in risk-taking in learning and questioning alongside colleagues" (Benoliel & Schechter, 2018). A milieu of trust, integrity, and respect cultivates efficacy and collaboration. An atmosphere of transparent communication and a collective commitment to shared ideals enhances effective cooperation (Kutsyuruba, 2011; Vangrieken et al., 2015). Research indicates that teachers often operate separately and resist alteration (Furco & Moely, 2012; Klein & Falk-Krzesinski, 2017).

### **2.9.2 Insufficient Pedagogical Content Knowledge of Accounting Among Teachers**

Even today, many accounting teachers still seem to struggle to integrate CK and PCK, leaving them unable to perform effectively. Subject-matter teachers often express

feelings of inadequacy and a lack of confidence in their ability to teach, which, in turn, affects their learners' engagement and understanding. In South Africa, the constant changes in the curriculum have worsened this problem, as teachers need additional training to adapt to different structures and teaching methodologies (Ugwu et al., 2020). Constructivist theorists argue that effective teaching works hand in hand with the teacher's ability to introduce new material, taking into account learners' already acquired knowledge. However, many Accounting teachers still use a traditional, lecture-style teaching approach with no attempt to develop intellectual links (Adler & Alshwaikh, 2019). In the absence of PCK, the teacher's use of explanations, examples, questioning, and other techniques that encourage Learners to acquire knowledge in a prescriptive, step-by-step manner yielded nothing (Balasubramanian, 2023). The consequence of this in accounting classrooms was that learners developed a lack of interest and surface misconceptions, which were counterproductive to their performance. Moreover, the lack of PCK and the use of inappropriate techniques were counterproductive to the professional development of PCK. To develop learner-centred constructivist environments characterised by discovery and talk, having professional knowledge of teaching was necessary.

Teachers often struggle to apply real-life concepts to Accounting lessons because they lack adequate curriculum resources and adequate pedagogical training. Research has shown that numerous instructors view the Curriculum and Assessment Policy Statement (CAPS), which outlines curriculum content and structure, as too theoretical, leading them to implement teacher-oriented instruction that restricts Learners' independence (Baki & Arslan, 2017). Constructivist models suggest that teachers must shift to the role of facilitators of learning, but, given public schools' large, overcrowded classes and limited resources, they are unable to do so. The gaps in ongoing mentoring and the lack of access to basic instructional tools, case-based simulations, peer-supported learning, and formative assessments hinder their growth in teaching practice. Consequently, teachers who are unable to integrate CK and PCK trade at a more in-depth level with accounting concepts such as depreciation, financial ratios, and cash flow analysis. For that, the need to amplify teachers' capacity for pedagogical design in learning constructive teaching practices, grounded in classroom learning communities and focused professional growth opportunities, was imperative.

### **2.9.3 Accounting Teachers' Lack of Content Knowledge and Its Effect on Learners**

The level of knowledge teachers possess significantly affects Learners' understanding and interest in accounting. Teachers who are stronger in Content Knowledge (CK) are more likely to develop more engaging lesson plans, connect theoretical aspects of finance with its practice, and help Learners apply theoretical knowledge in practice (Ngwenya et al., 2021). Unfortunately, over half of the teachers still show signs of siloed knowledge regarding foundational accounting principles, which can be attributed to a lack of training and little to no refresher training programs. Constructivist theory holds that teachers are knowledge builders who must be in a constant cycle of reconstructing their knowledge to remain facilitators; however, many teachers fall into the trap of consolidation and, often, use the same old, outdated methods and examples (Adler & Alshwaikh, 2019). Teachers who do not, through their teaching practice, implement strategies of contextualised and problem-based teaching and learning risk learners engaging in excessive rote learning rather than learning the concepts (Bayram-Jacobs et al., 2019). Inadequate diagnostic assessment skills meant a teacher could not detect learner misconceptions early enough, which would have helped eliminate gaps in their knowledge. As a result, the lack of Content Knowledge (CK) among teachers not only fails to improve learner performance but also reinforces the already existing negative perception that Accounting is an exceedingly complex subject and does not guarantee the effort required to master it.

The Norms and Standards for Teacher Education (DoE, 2000) and the Policy on the Minimum Requirements for Teacher Education Qualifications (DHET, 2011) show that proficient teachers should integrate CK, PCK, and reflective practice. However, several accounting teachers are unable to meet these professional requirements due to inadequate pre-service preparation and insufficient in-service support. The teachers are expected to take on several roles: curriculum designer, facilitator, and assessor, which require knowledge and skills in accounting at both theoretical and practical levels (Taole, 2015). Bruner's theory supports the idea that teaching is a scaffolding process, and Learners can move from a totally guided practice to independent problem-solving because of the support structures built in. If teachers are satisfied with their mastery of the material at the scaffolding stage of teaching, learners are left with nothing. This phenomenon has often been referred to as a cognitive void. If teachers

are unable to explain the CK tangibly to Learners, they are bound to struggle to form connections to the real-world world of finance. This was why enhancing teacher education programmes, coupled with professional learning, was essential to elevating teachers' instructional and cognitive competence. This was so that the teachers' practices align with the constructivist learning model.

#### **2.9.4 Content and Pedagogical Knowledge Gap of Accounting Teachers**

Qualified Accounting teachers generally possess both the inclination and the formal preparation required to use appropriate content knowledge (CK) and pedagogical content knowledge (PCK). However, many do not apply these competencies effectively in practice. Teacher performance is shaped not only by qualifications but also by the ability to adjust instructional approaches to match students' learning levels (Ugwu et al., 2020). Constructivist perspectives similarly emphasise that Teachers should create environments that allow learners to discover concepts independently (Balasubramanian, 2023). However, many still rely on teacher-centred telling rather than inquiry-focused instruction. This contributes to persistent learner misconceptions regarding the accounting equation, journals and financial statements. The limited use of reflective practice techniques, such as Lesson Study, further compounds this challenge: The absence of systematic peer observation reduces opportunities for constructive feedback and instructional refinement (Adler & Alshwaikh, 2019). Teachers who lack adequate CK and PCK tend to repeat narrow examples, restricting learners' ability to internalise broader accounting principles and apply them in varied contexts.

Curriculum standards such as DHET (2011) and SAQA (2012) highlight the need for pedagogical depth; however, systemic barriers, including overcrowded classrooms, limited instructional time and lack of mentorship, constrain teachers' ability to implement these expectations effectively. As Wullschleger et al. (2023) explain, the South African schooling environment often limits the flexibility required for continuous formative assessment and adaptive instruction. Consequently, Accounting teachers require sustained support structures that promote collaborative professional learning. Evidence from secondary schools in Limpopo and Gauteng indicates notable gains in CK and PCK within two academic terms when collaborative lesson planning and reflective dialogue were institutionalised (Adler & Alshwaikh, 2019). This aligns with Bruner's advocacy for discovery-oriented learning, while also reinforcing the principles

of critical emancipatory research, which emphasise empowerment through participation (Aasgaard et al., 2012). Therefore, ongoing collaboration remains essential for addressing CK and PCK deficits, particularly in accounting, where conceptual clarity and progressive reasoning are foundational for learner success.

### **2.9.5 Teachers' Lack of Knowledge and How They Apply Their Knowledge in The Curricula**

Teachers' accounting expertise, understanding, and adaptability is crucial to completing the accounting curriculum. Teachers' understanding of the NATED, NCS, and now CAPS curricula was of concern due to the volatility of South Africa's curricula and the fact that these teachers have very little, or sometimes no, training in new content and pedagogy (Du Plessis & Letshwene, 2020). According to constructivist learning theory, teachers needed to adapt and reframe their pedagogical understandings to suit the new education system's circumstances. Most Accounting teachers, however, had attended only superficial, very brief workshops aimed at curriculum changes (Mataboee et al., 2016). The outcomes of such a shallow understanding are varied and inconsistent, leading to differing interpretations of the curriculum and varying implementations of the changes across schools. Teachers tend to spend the most time on the easiest parts of the syllabus rather than on more challenging modules such as company financial statements or value-added tax (Letshwene, 2019). As a result, Learners are left with a disintegrated understanding of the subject, and too many Learners are failing.

Changing the curriculum requires updating policies alongside enhancing teachers' instructional capabilities. According to the social constructivist perspective, teachers need to work together, reflect, and exchange ideas to develop productive techniques for addressing the curriculum (Vangrieken et al., 2015). Unfortunately, the lack of resources, including textbooks, computers, and appropriate guides, limits opportunities for participatory professional development (Molapo & Pillay, 2018). Evidence from several provinces shows that schools with ongoing professional development and subject advisors had higher accounting pass rates than schools without this support. This emphasises the point that the effectiveness of a curriculum was contingent on teachers' mastery and the institution's support (Ngwenya, 2019). As a result, integrating curriculum implementation with professional development and

constructivist strategies, such as aligning policy intentions with classroom practice, can enhance learner engagement and conceptual understanding.

### **2.9.6 Mechanisms and Components in This Study**

The study's framework and other parameters function within the transformative paradigm, grounded on constructivist learning theory, which explains how teachers co-construct understandings of accounting concepts. For that reason, the study incorporates Professional Learning Communities (PLCs), lesson study, collaboration, SWOT analysis, visioning, and continuous professional development (CPD) as co-action mechanisms to increase the CK and PCK of the Accounting teachers in Grade 11.

Lesson Study, as described by Adler & Alshwaikh (2019), allows teachers to work together to plan, observe, and refine lessons and, as they work through the process multiple times, develop professionally as individuals and as a group and gain professional clarity through professional inquiry cycles. Recent teacher development research, particularly Wullschleger et al. (2023), illustrates the partnerships in developing social spaces for the teachers so that they can share strategies, conceptualise and negotiate, collaborate to resolve teaching challenges, and showcase the problem-solving behaviours of the community. In professional development research, practitioners use reflective analytical frameworks, such as SWOT analyses, to draw lessons from the social and technical aspects of practice. Balasubramanian (2023), in illustrating the SWOT analysis, describes the 'traditional' curriculum as the focal point and attempts to identify its strengths, weaknesses, opportunities, and threats. Balasubramanian (2023) describes mentoring and workshops to support teachers' ongoing professional development as pivotal for sustaining PCK growth. These features of the lesson provide coherence by promoting the teachers' role as the primary actors of their development through transforming teaching, which was the essence of Critical Emancipatory Research (Dube & Hlalele, 2018), as evidenced in the teachers' autonomy, voice, and professional self-management. In this case, these mechanisms are not just mechanical; they are also ways for educators to advance their pedagogical reasoning and instructional abilities vertically.

## 2.10 Lesson Study

LS was a collaborative model of professional development, rooted in constructivist learning theory, in which teachers create, review, and polish lessons to improve the quality of instruction and Learners' outcomes. Initially from Japan, LS emphasises that instruction must continually be improved through careful consideration and collective inquiry (Adler & Alshwaikh, 2019). In these activities, teachers assume co-researcher roles investigating Learners' responses to several instructional methods and strategies, and how these can be improved. LS was not a tool for appraising a teacher. Instead, it was participative in social growth and renewal of pedagogical practice (Aimah & Purwant, 2018). LS was a pedagogical transaction in which constructivist learners learn better by doing and discovering, as espoused by the learning theorist Bruner. In this case, teachers can allow pupils to reflect and discuss new ideas and concepts (Balasubramanian, 2023). This collaboration nurtures ownership, active participation, and critical problem-solving, which are necessary for enhancing the (CK) and (PCK) of accounting teachers.

Lesson Study has recently gained acknowledgement as a new approach to improving teacher development within accounting education in South Africa. Bjuland & Mosvold's (2015) research shows that LS empowers teachers to move from a stance of content delivery to that of a facilitator of active learning. It allows teachers to engage in shareable practices, actionable experimentation, and peer-driven reflection and strategy redesign in a safe environment. This kind of peer-to-peer collaboration was akin to Bruner's notion of spiral learning, in which learning and understanding deepen through successive interactions with new ideas. Research conducted in areas such as the Free State and Mpumalanga demonstrated that LS helps develop a culture of professional dialogue and reflective practice and improves teachers' CK and PCK (Adler & Alshwaikh, 2019). However, the practice of this approach, especially in the districts of the above provinces, was still in its infancy due to systemic issues, such as a lack of supportive policies and chronic teacher workload (Barlevy & JICA, 2016). Teachers, the school, and the basic education department still lack sufficient structures and systems to guide teaching practices that align with the learning and teaching aims (Sekao & Engelbrecht, 2022). This JICA collaboration with the South African Department of Basic Education sets a huge captive target to explore self-

supported, deep-sustainable teacher professional learning practice, positioning LS as a model to fulfil that need.

Lesson Study encourages professional collaboration between beginning and veteran staff members. Through planning, teaching, observing, and reflecting in teams, teachers participate in collective knowledge construction that positively impacts all members. Constructivist learning theories argue that understanding is constructed more rapidly in social situations than in isolation. In Lesson Study, the classroom serves as a shared laboratory where teachers examine learners' behaviours, misconceptions, and changes in teaching modalities. These reflective conversations enhance problem-solving and analytical abilities while fostering a culture of peer accountability. In addition, Lesson Study enhances teachers' confidence and capacity to make pedagogical decisions (Lamb & Aldous, 2016). This professional empowerment embodies the ethical stance of Critical Emancipatory Research, which emphasises equity, involvement, and meaning-making. As a result, Lesson Study exemplifies a pedagogical and philosophical shift in teacher learning: it pluralises teaching by framing it as a collective inquiry based on constructivist principles rather than an individual endeavour.

### **2.10.1 Formulation of Teamwork**

The 'Lesson Study Approach, which involves collaborative teamwork, was the collaboration that a teacher must be able to reflect upon and make changes to improve their teaching practices and organisation. The division of labour was defined as the collaboration of Accountancy teachers who prepare lesson plans, classroom interactions, and analyse the assessment results as one of the primary teaching strategies. It fosters professional knowledge, including reciprocal knowledge, support, and accountability (Vangrieken et al., 2015). According to Constructivist theory, learning is socially mediated, and a person develops understanding and meaning through discourse. Working in groups, teachers share and construct their understandings of problems, problem-solving, and CK and PCK through dialogues (Balasubramanian, 2023). Teamwork enables teachers to build self-efficacy as team members witness one another's innovations to improve their self-practices (Benoliel & Schechter, 2018). In this case, teamwork was a driver of change in education and was also a professional learning activity.

Working together only flourishes through strategising, understanding, and having goals to achieve. A well-defined team sets clear objectives, divides tasks, and builds bonds. Studies show that teams work best when goals are clear, achievable, and agreed upon by all (Vodopivec & Hmelak, 2015). Communication and feedback ensured the reflection offered actionable, valuable changes to the team. For teachers of Accounting, this could involve reviewing the respective assessments, understanding learners' difficulties in explaining financial issues, or working on group practices that make complex and straightforward topics easier (Ugwu et al., 2020). Teamwork, for instance, was part of the 'scaffolding' Bruner emphasises, as one of the ways constructivism can work; teachers build on each other to enhance their teaching strategies. In addition, coordinated teamwork fosters a professional culture of collaboration in which curriculum changes and learner diversity are addressed together. Thus, the formation of 'effective LS teams was a planned approach to enhance the quality of teaching and learner outcomes.

Teamwork includes the practice of Critical Emancipatory Research, as well as its ethical and philosophical aspects, by fostering inclusion, dialogue, and collaborative decision-making. When teachers see each other as partners, the school as a workplace loses some of its rigid structures, allowing for free expression and participatory democracy in decision-making (Bergmark, 2020). These types of partnerships drive teachers to question and reconstruct their practices to ensure learner engagement. During scheduled collaborative meetings, teachers unpack their practice and construct learner-centred instruction together. This builds professional self-efficacy and increases school-level collaborative capacity for innovation (Wullschleger et al., 2023). In practical terms, the formation of LS teams was important, but there was some institutional bias, such as allocating time for workshops, recognising collaboration as a professional development activity, and prioritising administrative work; teamwork in LS was marginalised. Thus, collaborative work in LS, for example, improving pedagogy, also helps build the school's culture, which aligns with the constructivist philosophy of learning as a social and co-constructed process.

### **2.10.2 Teaching Approach in Teams**

Wullschleger et al. (2023) explain that the classroom team's instructional design draws on theories about the social construction of knowledge. In the classroom team model, teachers design lessons, co-teach, and reflect on Learner feedback to triangulate

strengths and instructional gaps. This social interaction increases teachers' professional capacity and allows them to synthesise various pedagogical techniques and innovative methods of teaching accounting. Accountability was built upon when teachers co-teach and focus on areas that require collaborative efforts, such as extensive knowledge in accounting, diverse Learner abilities (Benoliel & Schechter, 2018), and social skills. Collaboration (social interaction) increases, and both teachers and learners experience a sense of cognitive satisfaction. (Vangrieken et al., 2015) In a constructivist classroom, fostered through social collaboration, teachers and learners co-create knowledge and meaning through social conversations and feedback (Balasubramanian, 2023).

In South Africa, a collaborative team-teaching model reflects Bruner's concept of 'spiral learning', in which teachers and learners review topics repeatedly through increasingly complex applications. When teachers work together, they can more effectively tailor lesson plans to address learners' varying needs and gaps in prior knowledge (Adler & Alshwaikh, 2019). Collaborative Planning helps streamline alignment across evaluations, thereby increasing equity and transparency. The constructivist learning theory argues that teachers develop their professional knowledge more effectively when they engage in collective reflective practice rather than individually (Bjuland & Mosvold, 2015). The collaboration that incorporates district officials and parents extends beyond the classroom and helps build a shared responsibility for learners' educational outcomes. Hence, the collaboration helps to replace the traditional closed classroom hierarchy with a productive learning community where teachers can share and build their content knowledge [pedagogical content knowledge (PCK)] and classroom practice for the benefit of the Grade 11 Accounting Learners.

### **2.10.3 SWOT Analysis**

The strengths, weaknesses, opportunities, and threats (SWOT) profile was an important analytical framework for reflection in professional learning teams. It provides a mechanism for teachers to reflect on their practices, available resources, and professional growth needs (Leiber, Stensaker & Harvey, 2018). The learning theory constructivism supports this type of self-assessment, as it fosters reflective inquiry that facilitates recognition of areas of pedagogical improvement while optimising the team's collaborative resources (Bayram-Jacobs et al., 2019). In the field of accounting

education, a team may have strong knowledge of financial statements. At the same time, a weakness may be a lack of pedagogical knowledge of depreciation and accruals as abstract principles (Ugwu et al., 2020). Professional development workshops and peer teaching sessions provide opportunities; threats may include excessive workload and a lack of Organisational support (Benoliel & Schechter, 2018).

Within the context of Lesson Study, SWOT analysis facilitates reflection, collaboration, and evidence-informed decision-making (Adler & Alshwaikh, 2019). Teams utilise these constructions to examine and evaluate the efficacy of teaching interventions, discern value and/or best practices, and build subsequent action plans. Teachers, therefore, exercise agency over their professional development through the theory of reflection and social learning (experiential and participatory learning) (Vaughn & Jacquez, 2020). Positional SWOT analyses also enable schools to sustain a record of progress, evaluate the development of teaching practitioners, and adapt their instructional objectives to their curriculum priorities. For instance, in a recent district-based initiative, SWOT results of teachers were employed to reframe accounting lesson plans and enhance learners' performance in subsequent trial examinations. This exemplifies the premise that reflective strategic analysis, as a component of collaboration, was a driver for both pedagogical and institutional resilience.

#### **2.10.4 Continuous Professional Development**

Continuous Professional development (CPD) was about teachers achieving a high level of excellence in their competencies, mastery of content, and their pedagogical. In constructivist terms, it was a lifelong, self-directed process of reflection, collaboration, and knowledge building (Balasubramanian, 2023). Lesson Study was arguably the most effective CPD because it integrates theory and practice, focuses on the teachers' classrooms, and promotes collaborative action. (Adler & Alshwaikh, 2019). Teachers, through a series of planning, teaching, observing, and giving feedback cycles, gain valuable insights into learners' behaviours, assessment strategies, and the most effective ways of teaching (Bradshaw & Hazell, 2017). Within the framework of social learning theory, CPD emphasises that teachers learn best in practice communities, where peer feedback strengthens their professional identity and motivation (Vangrieken et al., 2015).

When addressing curriculum implementation, knowledge (CK) and pedagogical content knowledge (PCK) must be considered. To keep up with curriculum revisions, digital tools, and new assessment methods, professional learning activities such as workshops, mentoring, and school-based learning communities are invaluable (Wullschleger et al., 2023). CPD has been shown to promote confidence in teachers with the new accounting standards and in the designing of activities that are also centred on the learners, as well as in the clarification of transactions (Bayram-Jacobs et al., 2019). Furthermore, embedding CPD into the Lesson Study approach makes it oriented to teachers' practice and context, thereby enabling them to address classroom challenges. The combination of reflection and peer observation ultimately preserves the basic principles espoused by Bruner: that learning is, in essence, social and recursive, and that knowledge, through experience, is a continuum.

Thus, continuous CPD, by and large, was essential for teaching Grade 11 Accounting because it sustains the introduction of new ideas into the pedagogy.

## **2.11 Conducive Conditions for the Successful Formation of a Framework**

### **2.11.1 Condition for Successful Teamwork**

Successful teamwork among accounting teachers relies on shared goals, mutual respect, and effective communication. Constructivist learning theory emphasises that collaborative environments enhance collective knowledge construction, as teachers co-develop instructional strategies through active dialogue (Wullschleger et al., 2023). Interdisciplinary teamwork in educational institutions has been shown in research by Benoliel and Schechter (2018) to improve collaboration by decreasing obstacles, overcoming professional barriers, and creating potential avenues for professional development. Team members, acting as self-confident practitioners with a collaborative attitude and a sense of mutual responsibility for Learner learning, accomplish functional teamwork to its highest potential. Collaboration was also a double-edged sword. The ability to communicate and address issues constructively, as well as to participate in decision-making, was necessary to nurture and sustain trust (Vangrieken et al., 2015). Adler & Alshwaikh (2019) describe studies conducted in South African schools, indicating that collaborative teaching among accounting teachers enhances the subject's teaching by diversifying pedagogy and achieving unity through the standardisation of assessments. Hence, interactive democracy was

the most appropriate approach, as it involves collective ownership of goals and a constructive framework that facilitates reflective, critical, and iterative practices among teachers.

### **2.11.2 Formulation of Shared Vision**

A shared vision gives teaching staff coordination and guidance by integrating their professional values, objectives, and teaching philosophies. Adopting a constructivist point, a vision helps meaning construction, allowing teachers to work together towards a unified teaching goal (Barbour-Stevenson, 2018). In Accounting education, a shared vision helps teachers focus on enhancing Learners' understanding of concepts and their ability to analyse, rather than just memorising content (Balasubramanian, 2023). Research indicates that when teachers share a common goal, collaboration deepens, planning is streamlined, and learners' performance improves (Wullschleger et al., 2023). In contrast, in the absence of a shared vision, teaching becomes siloed, and priorities become misaligned (Vangrieken et al., 2015). Schools that have joint vision design workshops or professional conversations build inclusiveness and cohesion among teaching staff. Such shared visions intertwine disparate teachers and strengthen the basis of collaboration and innovative teaching in accounting education.

### **2.11.3 Condition of Pedagogical Content Knowledge**

Pedagogical Content Knowledge (PCK) is where a teacher's knowledge of accounting is, at the same time, the ability to teach Learners effectively. Such teachers effectively modify their teaching to Learners' developmental and knowledge levels (Bayram-Jacobs et al., 2019). With the knowledge of PCK, teachers can predict learners' misconceptions and provide counterexamples and scaffolding to enhance their understanding of concepts (Baki & Arslan, 2017). The constructivist learning theory refers to a process of interaction and feedback that transforms a learner's abstract knowledge of the subject into meaningful learning (Balasubramanian, 2023). Concrete examples from South African classrooms show that teachers with profound PCK are more versatile in their teaching strategies and command high levels of learner participation (Ugwu et al., 2020). Therefore, fostering PCK in Accounting teachers was a function of professional autonomy, mentorship, and cooperative pedagogical development, in which teaching methods are adapted to changing curricula and technologies.

#### **2.11.4 Condition of Knowledge of Content and Learner**

Instructors linking content to learners' context refers to teachers' ability to relate to and bridge learners' cognitive levels and learning styles, as well as the subject matter's socio-economic context. Constructivist and social learning theories posit that effective teachers can tap into both content knowledge and learners' meaning-making from lived experiences (Bayram-Jacobs et al., 2019). Such teachers, who are aware of learners' misconceptions, can modify their explanations and deepen learning through contextualisation (Adler & Alshwaikh, 2019). In the subject Accounting, this was realised when teachers relate and bridge topics, say, budgeting or financial statements, to daily situations rather than leaving learners to grapple with the abstract. Teachers with content–learner alignment report fewer misconceptions, and learners' confidence has been higher than others in the duplicate content (Vangrieken et al., 2015). Such alignment gives teachers a chance to improve misconceptions diagnosis and implement proactive measures that enhance learners' conceptual clarity. A high level of integration of content with the learner's context enhances learners' performance in higher order thinking in financial topics.

#### **2.11.5 Condition of Knowledge of Content and Teaching**

To design and select instructional activities that teach Learners Accounting concepts meaningfully and appropriately, teachers should understand both the content and its teaching. These teachers should have content knowledge, flexibility, and competence in instructional practices to offer Learners conceptual knowledge in different forms (Benoliel & Schechter, 2018). According to Constructivist theory, as outlined by Balasubramanian (2023), effective teaching involves interactive learner engagement, with learners actively constructing understanding. It was the teachers' role to guide the Learners through examples and analogies, as well as through problem-solving, in the stepwise provision of learning. In the South African context, successful accounting teachers use a model of teaching that combines prescribed or direct teaching with guided Learner discussion, enabling Learners to validate and articulate their thinking. Teachers used part of this process to inform their instructional decisions, namely reflection and feedback. Thus, the extent of integration of content with teaching was primarily dependent on teachers' ability to distill their content knowledge for learners and to engage learners through knowledge and experience, enabling active and meaningful engagement with the content.

### **2.11.6 Condition of Knowledge of Content and Curriculum**

Knowledge of the curriculum involves knowing the scope, sequence, and contents of the prescribed accounting curriculum. Constructivist learning theory asserts that, in this case, teachers need to be flexible in interpreting the curriculum to contextualise learning materials for Learners (Alsubaie, 2016). When teachers design the curriculum or adapt it, they deepen the ownership and relevance of the content (Vangrieken et al., 2015). In practice, curriculum knowledge refers to aligning learning outcomes with suitable strategies and assessment tasks (Adler & Alshwaikh, 2019). Collaborative curriculum planning among teachers in teams facilitates both horizontal and vertical alignment, ensuring coherence across grade levels and continuity in skill development (Balasubramanian, 2023). Accounting teachers who undertake curriculum mapping and moderation develop sharper insights into the standards of performance and learners' expectations, thereby enhancing the quality of instruction. A sound grasp of curriculum design, therefore, facilitates curricular coherence, pedagogical accountability, and innovation.

### **2.11.7 Threats Hindering the Success of a Framework**

There are many challenges in implementing a professional development framework for Accountancy teachers. Changes in pedagogy have met resistance in many cases due to teachers' comfort with their usual ways (Akdeniz & Konakli, 2022). In underfunded schools, the lack of digital and teaching resources fosters stagnation (Ugwu et al., 2020). Inconsistent training opportunities create gaps in teachers' knowledge of contemporary accounting practices and teaching methods (Adler & Alshwaikh, 2019). Furthermore, the uneven distribution of teaching experience within a team can create imbalances and lower the morale of less experienced teachers (Vangrieken et al., 2015). These challenges call for balanced leadership, adequate resources, and ongoing mentoring. When there was coordinated support and a culture of systemic collaboration, friction in the system decreased, and teachers became more open to reflecting on and improving their teaching using an evidence-based approach.

### **2.11.8 Teachers' Reluctance for PCK Training**

Unwillingness to engage in PCK training tends to persist due to ambiguity, expected workloads, and minimal institutional rewards. In South Africa, some teachers experience curriculum anxiety due to ongoing curriculum changes, leading them to

resist adopting new teaching approaches (Akdeniz & Konakli, 2022). A constructivist learning approach suggests that teacher motivation to engage in training was predicated on its relevance and sustained autonomy; training without functional classroom objectives was ineffective (Bayram-Jacobs et al., 2019). On the other hand, evidence suggests that PCK training, coupled with classroom support and peer-teaching collaborations, leads to improved participation (Vangrieken et al., 2015). Recent district-based Lesson Study workshops that have improved accounting teachers' confidence in using and adapting learner-centred strategies have been well documented. Reducing the burden of reluctance requires that professional development accommodates teachers' established knowledge and experience and provide opportunities for reflection and safe risk-taking.

### **2.11.9 Threats to Teamwork in the Classroom**

Time limitations, role ambiguity, and interpersonal issues can all undermine collaboration in the classroom. Vangrieken et al. (2015) stated that collaboration without trust and/or shared responsibility was unfortunately common in more competitive school environments. Teams report a common frustration with a lack of communication and/or shared responsibility, resulting in an unequal distribution of tasks (Benoliel & Schechter, 2018). These issues are further complicated by a lack of administrative support and insufficient time for planning and feedback. In addition, a senior/junior teacher hierarchy can stifle open communication and creativity (Bergmark, 2020). To address these, support structures such as peer observation, team workshops, and constructive pathways for disengagement should be put in place. Enhanced trust and shared leadership foster teamwork, which in turn improves teaching collaboration and Learner participation for all.

### **2.11.10 Threats to Pedagogical Content Knowledge**

One of the most significant challenges to effective teaching in accounting was weak PCK. Teachers with little pedagogical understanding are unable to address learner misconceptions and teach in differentiated ways. (Bayram-Jacobs et al., 2019). Teachers' exposure to reflective teaching models, such as Lesson Study, was limited, thereby affecting their teaching of the content (Adler & Alshwaikh, 2019). Furthermore, schools that prioritise administrative compliance over pedagogy suffer and stifle pedagogical innovation (Balasubramanian, 2023). One of the values of constructionist theories was that significant conceptual understanding was achieved through

continued rehearsal, sustained collaboration, and reflection. Deepening pedagogical content knowledge requires these to be accompanied by systematic mentoring, resource provisioning, and formative feedback. Where these are absent, outdated teaching methods persist, and Learners' analytical and problem-solving abilities in accounting are stunted.

#### **2.11.11 Threats to Knowledge of Content and Learners**

Teaching effectiveness suffers when teachers lack knowledge of their learners' diversity, prior knowledge, or the details of the context in which they are teaching. Research indicates that a significant number of accounting teachers still work in professional isolation, thereby restricting the possibility of exchanging experiences or strategies (Vangrieken et al., 2015). The combination of high levels of stress and lack of support results in loss of content mastery and instructional confidence (Ugwu et al., 2020). The diversity of learners in terms of their language and numeracy skills demands the use of differentiated teaching approaches, which are not always available (Balasubramanian, 2023). The continuous review of the curriculum without sufficient training has worsened this problem (Adler & Alshwaikh, 2019). The issues highlight the need to strengthen communities of practice and to use flexible teaching methods that diversify content and rigour.

#### **2.11.12 Threats to Knowledge of Content and Curriculum**

Insufficient curriculum training and limited resources remain two of the biggest obstacles to efficient customisation of instruction. Teachers who are unfamiliar with the accounting syllabus often fail to align lessons with the stipulated learning outcomes (Alsubaie, 2016). The limited time available for curriculum workshops means there are few opportunities for teachers to assimilate new assessment frameworks and put them to use (Bayram-Jacobs et al., 2019). Constructivist learning theory posits that teachers should work with curriculum reforms to adapt them to specific contexts (Vangrieken et al., 2015). Lacking systemic guidance, however, teachers are likely to present lessons in a linear manner, rather than in a dynamic manner. Providing adequate orientation, time, and instructional materials was therefore crucial for addressing curriculum mismatches and ensuring optimal learner outcomes.

## **2.12 Indicators of Success in Designing a Framework**

### **2.12.1 Success under Teamwork**

Visible outcomes that demonstrate the value of teamwork include better teacher collaboration, teamwork, lesson planning, and learners performing better. Constructivist theory posits that knowledge is constructed through interaction, and teamwork enables teachers to develop instructional solutions together. Collaboration among teachers helps them to build professional communities and relationships, share their own resources, and establish collective responsibility for their learners' learning outcomes (Benoliel & Schechter, 2018). In empirical research conducted with South African district-based schools, accounting teachers who participated in Lesson Study collaborative teams demonstrated improvements in their learners' performance over the two academic terms (Adler & Alshwaikh, 2019). In addition, professional collaborative communities positively influence teacher motivation and reduce burnout (Vangrieken et al., 2015). As such, teamwork was an indicator and accelerates the value of the proposed professional framework.

### **2.12.2 The Pedagogical Content Knowledge**

Effective teaching requires converting complex accounting subject matter into approachable, teachable content through the prism of solid PCK. Reflective practice and adapting lessons to learners' needs constitute the core of effective teaching according to the constructivist theory (Balasubramanian, 2023). Linking ideas and employing PCK to promote analytical reasoning can help teachers select the most effective examples and integrate various concepts (Bayram-Jacobs et al., 2019). Teachers report greater confidence and competence when they are active participants in ongoing professional development and collaborative practice (Ugwu et al., 2020). School-based Lesson Study practices have shown that reflection and feedback on teaching practices help teachers better manage the complexity of the educational curriculum. Thus, PCK improvement remains the foremost indicator of the professional framework's success. Therein lies the continuation of teaching improvement and learner attainment.

## **2.13. Conclusion**

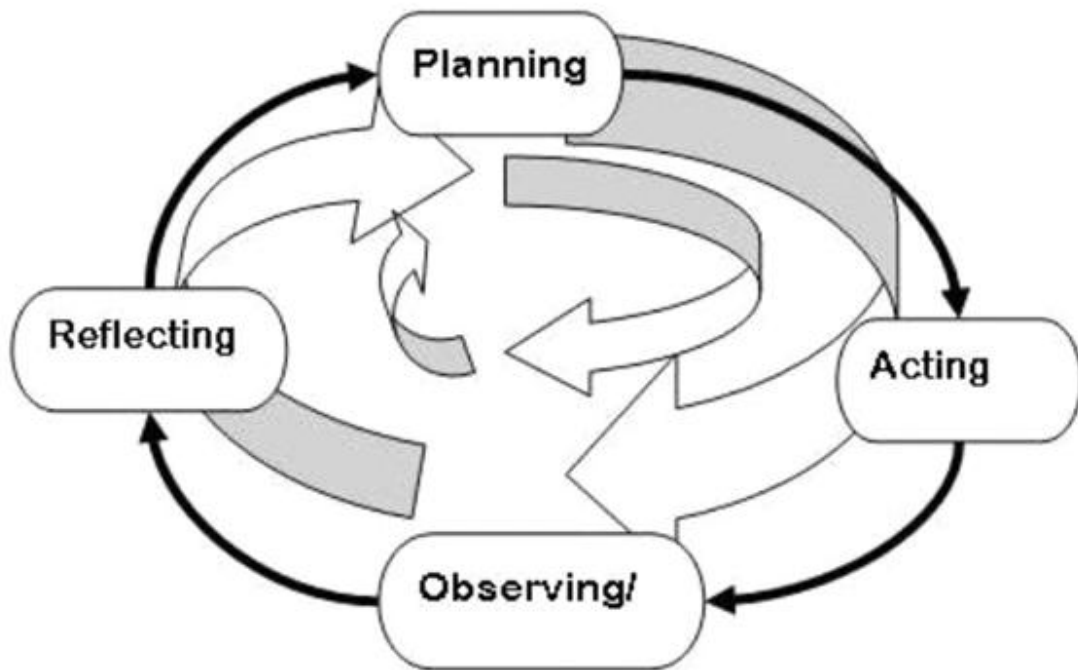
In conclusion, Chapter 2 offers a complete examination of the theoretical, conceptual, and empirical foundations of evaluating Grade 11 Accounting teachers' Content

Knowledge (CK) and Pedagogical Content Knowledge (PCK), revealing that instructional challenges in South African Accounting classrooms are deeply fixed in systemic issues, including inadequate professional development, curriculum instability, limited collaborative practice, and persistent gaps in subject-matter competence. The literature highlights the importance of Constructivist Learning Theory and Bruner's principles of discovery and spiral learning, emphasising that meaningful accounting instruction requires teachers to facilitate conceptual understanding rather than depending on procedural, teacher-centred approaches, and pressures the need for democratic participation, reflective practice, and empowerment in reshaping pedagogical practices. The chapter also records that insufficient CK and PCK restrict teachers' capacity to design scaffolded lessons, diagnose learner misconceptions, and connect accounting concepts to real-world contexts, resulting in learners developing shallow understanding, limited problem-solving skills, and negative attitudes towards the subject. Ultimately, the literature emphasises that improving accounting outcomes requires a rounded framework that simultaneously enhances teacher knowledge, builds collaborative structures, and attends to contextual constraints within schools, providing the foundation for the methodological choices and analytical processes described in Chapter 3, which aims to address the identified gaps through participatory and emancipatory research approaches.

## CHAPTER 3 METHODOLOGY

### 3.1 Introduction

A literature review on Grade 11 accounting teachers' topic and pedagogical content understanding was discussed in the preceding chapter. Most of the study was in this chapter, which described data production and analysis methods. As participatory action research (PAR) empowers participants through collaborative involvement and yields actionable insights for educational change, the study used PAR as its primary method. This study used Participatory Action Research (PAR) because of its history, goals, and different methods, including feminist and community-oriented perspectives. Participatory Action Research (PAR) promotes knowledge co-construction through shared power, respect, and reflective practice. These norms guided the researcher's posture and interactions with other researchers to promote ethical engagement and transparency. The researcher first planned to survey two Lejweleputswa District secondary schools. Each study team would have two accounting teachers, two Learners, a topic adviser, an SGB member, and a parent. Limited supply and logistical issues prevented this optimal pairing. Only two teachers and two Learners fit in the first school. The second school team included two professors, four Learners, a department head, an SGB member, and a topic adviser. Despite small group numbers, the researcher worked with supervisors and principals to contact participants for data collection. Purposive sampling selected accounting teachers and learners (Campbell et al., 2020; Sekao & Engelbrecht, 2022).



**Figure 3.1: Iterative Cycle of Participatory Action Research**

To protect participant identity, co-researchers were assigned codes. Both campuses' coding schemes are shown in Tables 3.1 and 3.2. This coding tracked contributions during data gathering and analysis while protecting names. Co-researchers communicated better via a WhatsApp group. It helped organise meetings, exchange ideas, and answer queries (Campbell, 2020; Ndovela et al., 2023). The WhatsApp group increased engagement and responsiveness despite response delays and participant technological access. Even though WhatsApp was effective, it still had limitations, including generating large amounts of data, making it difficult to manage and analyse, introducing sample bias, and affecting data security and privacy. To avoid these limitations, Data triangulation was used.

This study was analysed using critical discourse analysis (CDA). We found recurring themes, subthemes, and patterns in teacher and Learner narratives (Van Dijk, 2015). By examining teacher expertise, instructional tactics, and contextual factors, CDA established a framework for assessing the conceptualisation and implementation of pedagogical subject knowledge. Illustrative quotes and data samples were used to support each emerging issue, ensuring that participants' opinions were represented and that the study reflected the diversity and complexity of classroom practices (Sekao & Engelbrecht, 2022).

### Tables to follow here

**Table 3.1: Illustration of codes assigned to co-researchers from School 1**

GROUPS	CODES	NUMBER OF CO-RESEARCHERS
Teachers	T	2
Learners	L	2

**Table 3.2: Illustration of codes assigned to co-researchers from School 2**

GROUPS	CODES	NUMBER OF CO-RESEARCHERS
Teachers	T	2
Learners	L	4
HOD	H	1
SGB	SGB	1
Subject Adviser	SA	1

### 3.2 Overview of Participatory Action Research

PAR was a qualitative inquiry approach that builds capacity and focuses on community development, empowerment, access, social justice, and participation. It was democratic, equitable, liberating, and life-enhancing, providing agency and giving voice to those marginalised from power and resources (Nelson, 2017). When action research sets people free by enabling them to become co-researchers in the study, it is called PAR (Martin et al., 2019). Community members are included in this study as co-researchers to involve them in academic research. Teachers and Learners were

co-researchers, as they are the people affected by the challenges in accounting teaching and learning and form part of the broader community. PAR was a type of qualitative action research based on practice (Matoetoe, 2017). Chapola et al. (2015) explain that PAR stands out among other research methodologies for its focus on relational research frameworks, further underscoring its unique nature. Galletta & Torre (2019) state that in educational research, the PAR approach usually focuses on the knowledge and expertise of co-researchers.

As McDonald (2012) notes, the qualitative research methodological alternative known as PAR warrants further analysis and reflection. He highlights once more how qualitative aspects of a person's thoughts, feelings, and behaviour patterns can be exposed through PAR without the researcher exerting any control or manipulation. A specific action (or acts) was the intended outcome, and the participant actively participates in decision-making at every stage of the study process with the primary objective of fostering social change. This study was contextualised in terms of its goals, history, and valuable recommendations for applying PAR. It also examined focus group data-gathering techniques and the researcher's involvement in PAR. All co-researchers were treated as equals, and their acknowledgements of the democratic aspects of PAR were included (Farthing et al., 2016). Ndaba (2020) states that, as a data-generating method, PAR was effective in qualitative research because it considers co-researchers' feelings, affords them the freedom to participate in democratic decision-making, and protects them from manipulation.

PAR was used in this study because of its unique characteristics that promote collaboration among co-researchers. This enables them to co-create knowledge from what they know or have experienced in their society and to make informed decisions and solutions. By engaging in PAR, every member of the research project feels a sense of ownership and empowerment, which encourages their full participation and helps avoid failure. Learners were able to express their feelings without the distress of being seen as mere Learners; they were able to convey their expertise in accounting. Their inputs were taken into consideration. For example, L1 said: "Accounting can be enjoyable if it can be more like playing a game". The researcher and the other three team members expressed great appreciation for her suggestion. PAR helps to mitigate inequalities among co-researchers and fosters trust and collaboration. For this reason, we include members of the community who were previously vulnerable in this study,

as we believe we can gain more knowledge from them. T1, who had 15 years of experience in teaching accounting, did not look down upon other members' suggestions on how to bring about solutions in the teaching of accounting. All the members hoped their opinions on the project would be acknowledged, as they are experienced members; mutual trust complements PAR. Members of the team were treated equally, regardless of their positions. Heimerdinger (2019) supports this statement by arguing that engaging in a PAR project enables enhanced collaborative learning and a non-hierarchical relationship among co-researchers. The origins of PAR can be traced back to its development by academics who modified its ideological orientation to focus on improving professional practice (Loewenson et al., 2014). For instance, in the field of education, PAR has been used to facilitate the development of literacy and inquiry skills, enabling individuals to effectively engage with structures of power (McDonald, 2012).

### **3.2.1 History and origins of participatory action research**

According to McDonald (2012), the term PAR encompasses several theoretical and practical traditions. Reza (2007) stated that the methodological foundations of social research were under inspection. PAR was created to respond to the paradigmatic war by bridging the gap between qualitative and quantitative approaches through collaboration, participation, and actionable research. The beginnings of PAR can be traced to the social psychologist Kurt Lewin during the 1940s. Lewin was one of the first to argue for the need for co-researchers and for research to be used for social change. His works have shaped what action research is today and what later became PAR. The 60s and 70s recognised and popularised PAR, as outlined in the works of the teacher and social activist Borden and Freire.

Of the numerous works, the empowerment of the oppressed and systematisation of control through education mainly contributed to PAR by Borda and Freire. Since then, education, community development, healthcare, and justice have been adapted and continue to change. Addressing the multidimensional social issues, it was used to provide practical, meaningful solutions through collaboration.

Participatory Action Research (PAR) emerged as a response to the limitations of traditional research approaches, carving a path toward flexible and culturally responsive research (Macdonald, 2012). Admittedly, it remains informed by ongoing

conversations and debates surrounding the theories and methods of social research. This background makes it a suitable method for this research, given that, as Macdonald (2012) notes, the research team comprises individuals from diverse but homogeneous social positions. Within the PAR framework, team members are empowered to actively participate and collaborate. This research aims to provide stakeholders with the opportunity to participate, voice their challenges, and propose solutions (Matoetoe, 2017).

### **3.2.2 Objectives of participatory action research**

The objectives of Participatory Action Research (PAR) may vary depending on the research endeavour's context and goals (Macdonald, 2012). For instance, Learners who did not qualify were members of the team. It seeks to give a voice to marginalised groups and empower them to address their own needs and concerns (Fassinger & Morrow, 2013). Co-researchers were free to discuss their concerns about the problems they had with teaching and learning accounting. People from the neighbourhood were on the team. That means participants, as they are called, co-researchers within the participatory action research space, are those affected by the situation, and they are the same people who can offer solutions to their challenges if given the chance. Therefore, Participatory action research provides stakeholders with that chance. PAR seeks to cooperatively produce knowledge by engaging both researchers and co-researchers in the co-creation process (Frank et al., 2022). Further, recognises the expertise and insights that co-researchers bring to the research process, and the belief that stakeholders do have some experiences which were crucial to this study, which helped it achieve its goals.

It aimed to address social inequalities, injustice, and systemic issues through action-oriented research (Nkoane, 2012). It also aimed to build the capacity of co-researchers, enabling them to develop skills, knowledge, and confidence to address their challenges and contribute to positive changes in their communities. From a positivist standpoint, the researcher possesses the authority, knowledge, experience, and expertise to examine individuals' realities (Bywater, 2014). PAR highlights the importance of examining historical, political, economic, and geographic factors to fully understand the problems and experiences that need support to create positive change (Nelson, 2017). Researchers who use the participatory research (PR) approach frequently select research techniques and instruments that allow for democratic,

participatory research that prioritises real, meaningful engagement (Vaughn & Jacquez, 2020). A focus group discussion was used in this investigation. So, Participatory Action Research (PAR) encourages the fight for social justice, as it has become increasingly pertinent given the previously mentioned contextual factors of the research locations involved. In essence, PAR, as a research approach, goes beyond merely recognising issues or areas that require development; it inspires co-researchers to kindly observe their challenges and, together, create effective strategies to address and resolve their limitations (Mceleli, 2019). In this study, co-researchers raised their concerns and developed strategies to address them.

### **3.2.3 Formats of participatory action research**

#### **3.2.3.1 *Community-Based***

Community-Based participatory action research (CBPAR) offers an alternative viewpoint on conducting research through a Participatory Action Research (PAR) framework for data generation. This approach was particularly pertinent to the study as it addressed several important concerns, such as power dynamics, trust and relationships, and time limitations expressed by the co-researchers (Andress et al., 2020). The co-researching team acknowledged that formulating objectives on their own terms represented a process of re-humanisation (Mahlomaholo, 2013) and a restoration of individual dignity. CBPAR involves community members as central for knowledge generation. Having co-researchers from marginalised groups, such as the community, enhances knowledge generation. This was also supported by a study published in the British Journal of Communication, which found that CBPAR was a tool of empowerment for marginalised co-researchers, allowing them to have their stories told and interpreted by others, rather than having others depict their actual experiences (Ewan, 2019).

This research approach aligns with social justice principles and emphasises the need for academics to respect community wisdom, autonomy, and leadership (Oplatka & Arar, 2016). This study incorporated community members as co-researchers because we believe in the wisdom and leadership styles they can bring to the teaching and learning environment. By involving community members as co-researchers in the problem identification process and by sharing research results with all stakeholders, CBPAR challenges the traditional power dynamics in which academics are seen as the sole experts in knowledge production. This means community members who were

previously overlooked as people who could contribute to knowledge generation, because they were not academics, are now given the freedom to contribute and engage in dialogue. PAR practitioners need to keep in mind that Paulo Freire himself criticised revolutionaries for entering communities with predetermined answers rather than engaging in dialogue with community members (DeJonckheere et al., 2019).

The team talked to each other in this study to identify the problems they were having. Huffman (2017) suggests that CBPAR, which was rooted in principles of social justice, self-determination, and empowerment, offers an opportunity for genuine collaboration between the community and academia. CBPAR emphasises the need to pay close attention to power dynamics, as Bettez (2015) stated. CBPAR requires that the researcher acknowledge and embrace the importance of openness and equality among co-researchers. This study reveals the importance of community members to academics.

### ***Feminism***

Feminist Participatory Action Research (FPAR) has been referred to by several titles in both academic and non-academic literature, including paradigm, theory, research framework, conceptual framework, research approach, and research methodology (Coghlan & Brydon-Miller, 2014). Black women experience oppression through both patriarchy and racism, among other factors. Poverty rates for Black women are significantly greater than those of their male counterparts and other women overall. Their situation was plainly evidenced by the revelation of their lower status systems, predicated on gender, and the persistent inequities in income, employment, and health that endure along gender lines (Houh & Kalsem, 2015). FPAR considers women in the generation of knowledge, as women were previously looked down upon.

### **3.2.3 Ontology**

Ontology and epistemology are the foundational paradigms of study within a certain topic area (Rehman & Alharthi, 2016). Ontology was a philosophical discipline focused on the nature of reality, specifically on the constituents of existence and the comprehension of being (Gray, 2013). An essential ontological perspective recognises that an individual's positionality regarding power and privilege shapes their perception of reality; hence, a privileged individual may perceive reality differently from a marginalised person (Mertens, 2015).

Ontology in PAR was important because it helps to shape and guide the research process. Ontological assumptions influence how researchers understand and interpret the reality they are studying, as well as the methods and approaches they employ. Understanding the ontology of PAR ensures that the research is grounded in a coherent, consistent understanding of reality (DeForge & Shaw, 2012). It helps to certify that the investigation was appropriate and meaningful to the co-researchers, as it aligns with their own lived experiences and perspectives. Incorporating ontology into PAR also promotes transparency and responsiveness, enabling researchers to examine their own assumptions and biases critically.

### **3.2.4 Epistemology**

It was safe to say that this research aligned with Koshy et al.'s (2011) definition of epistemology as concerned with the theory of knowing and how one came to know something. Essentially, epistemology referred to what one theorised the world to be. It involved the theorisation of the knowledge one possessed, what one was permitted to theorise, and who was allowed to theorise knowledge (Rescher, 2012). Kim (2016) described this form of epistemology in PAR as critical subjectivity. According to Berryman (2019), epistemology also refers to the conception of the world held by a researcher, what they consider to be the truth, the methods used to access that truth, and how they choose to reside within it. Kim (2016) further suggested that epistemologies defined how one ought to be a researcher and shaped one's worldview. He posited that team members' collective experiences and dialogue shaped the group's reality.

Baldwin et al. (2008) argued that, using PAR, researchers recognised that knowledge was a product of social relations with co-researchers and that such knowledge became most meaningful when created collaboratively. As such, the group placed their confidence in working together to understand phenomena, acknowledging that each co-researcher had something valuable to contribute. As outlined by Durning et al. (2019), every researcher builds their work on a particular epistemology, a fundamental worldview. It was this fundamental worldview which determined what was knowable, what was reasonable, and what was credible.”

### **3.2.5 Role of the researcher**

Because they are the centrepiece of the research process, defining the researcher's responsibilities was essential (Unluer, 2012). The researcher ensured that the research process was logical, trackable, and fully documented by persuading all participants and documenting every step. The researcher enhanced the study's reliability by ensuring an audit trail was maintained throughout the research process. As proposed by De Kleijn and Van Leeuwen (2018), the trail auditing system at all stages of the research process provides valuable insights to co-researchers into the researcher's thoughts, behaviours, and phenomena. Additionally, the researcher ensured that all members of the group fulfilled their full roles in the research process. According to Mazouz (2020), the researcher's role was to serve as a facilitator for a heterogeneous group of co-researchers. The researcher intended to adopt a participatory approach to decision-making by motivating co-researchers to deliberate on the actions to take. This was achieved by the researcher empowering the co-researchers to generate their own ideas in response to the questions raised during the discussion. Unlike standard research methods that rely on a researcher's domination of the research, as per Mceleli (2019), PAR seeks to shift the authority over research processes to the people and communities experiencing inequities.

### **3.2.7 The relationship with co-researchers in participatory action research**

In accordance with the tenets of Participatory Action Research (PAR), researchers work with rather than the people they study, acknowledging their (the study participants') knowledge, savvy, and experience, albeit untrained. Consequently, the research endeavour was structured as a relationship. As such, all participants are considered equal and share the opportunity to educate and educate one another on the many forms and facets of knowledge and skill sets across disciplines to solve the problem(s) of a given population or society. As with other forms of Activist Research, Guided Participatory Research was meant to further the struggle for and promote the desired change, as argued by Jordan and Kapoor (2016). The model was essentially transformational and, as such, was the same as in this research work; it was a joint undertaking by the researchers and the co-researchers, in which a 'symbiotic relationship' was established (Mahlomaholo, 2013). This humanising process paves the way for researchers and co-researchers to form strong connections, both

professionally and socially. This research, combined with the principles of Community-Engaged Research (CER), allows the researcher and co-researchers to be viewed as equally valuable and equally important (Mceleli, 2019). Dworskin-Riggs & Langout (2010) state that, for the study to achieve its goal, all affected parties must be able to assist and adapt to one another, which is vital to promoting collaboration. This reciprocal adaptation enables seamless collaboration and the effective attainment of the study's objective.

### **3.3 Rhetoric**

Participatory action research involves collecting data from people with firsthand experience of the issues being studied (Ehde et al., 2013). PAR aims to address these issues collaboratively to bring about positive change through problem-solving (Loewenson et al., 2014). The application of the PAR and CER approaches recognises the importance of research participants as co-researchers and their relationships in the research process, particularly the role of language in fostering a relationship of mutual trust, humanity, and care (Qhosola, 2016). Regarding the theoretical framework of a study, language uncovers the hierarchy system among co-researchers (Qhosola, 2016). The opposite was also true: language was used to diminish people's worth and objectify them.

#### **3.3.1 Population and Sample**

The Grade 11 Accounting teachers from selected secondary schools in the Lejweleputswa District of the Free State Province formed the study's population. Given the district's varied socioeconomic and educational situations, the study was designed to capture teachers' content knowledge (CK) and pedagogical content knowledge (PCK) from multiple school settings. The research centred on a study of eight secondary schools, all teaching accounting at the Grade 11 level, with about 32 Accounting teachers participating from both urban and peri-urban schools. In Wullschleger et al. (2023), the authors argue that variation in representativeness of educational evaluations was enhanced by variation across multiple institutional contexts.

The sampling method for this study was purposive sampling. Campbell et al. (2020) argue that purposive sampling is well-suited to qualitative and mixed-methods studies

for selecting information-rich cases. The sample consisted of 4 teachers from 2 different schools; 6 learners, of which two were from the first school and the other 4 from the second school; 1 head of the Department from the second school; 1 School governing Board member also from the second school, and one subject advisor of the Lesotho education District. In total, 13 participants from two secondary schools in the Lejweleputswa Education district were included in this study. Vaughn and Jacquez (2020) argue that purposive sampling was beneficial for this study because it allows the selection of participants with rich knowledge of the subject's content and pedagogy. This contrasts with the supervisor's previous Lejweleputswa study, which focused on Critical emancipatory and Participatory action research, but was purely on teacher assessment practices. In contrast, the current study focuses on the qualitative description and interpretative analysis of teacher knowledge structures.

Data saturation for the sample of 32 teachers was achieved, as thematic saturation was achieved during the interviews and classroom observations. This concurs with the stance of Adler & Alshwaikh (2019) that more robust studies arise from extensive engagement with smaller, more knowledgeable groups. The schools were assigned letters of the alphabet for confidentiality purposes. Ethical clearance was obtained from the respective provincial department of education, with the note that participation was voluntary. In conclusion, the selected population and sample sufficiently captured the proportional distribution of accounting teachers in the Lejweleputswa District and enabled the exploration of the interplay between content and pedagogical knowledge in classroom practice and learner performance in accounting.

### **3.3.2 Trustworthiness**

Trustworthiness contributes to the integrity and credibility of this study's findings. In qualitative research, trustworthiness includes credibility, dependability, confirmability, and transferability (Berryman, 2019). Through member checking, participants verified the accuracy of the interpretations and transcriptions, thereby enhancing the study's credibility. According to Bergmark (2020), this allowed participants to verify the accuracy of their views, thereby improving the data's accuracy. The researcher also spent extended time in the schools to build rapport, thereby enhancing contextual understanding and fostering positive engagement in qualitative research.

An audit trail that documented research choices, data collection tools, and analysis techniques was used to achieve dependability. This ensured that study participants could track and evaluate the study's processes. According to Vaughn and Jacquez (2020), systematic documentation was needed to achieve transparency and to permit the study to be replicated in similar circumstances. To enhance reliability, peer debriefing sessions were held with participants in the research who had expertise in accounting education research, providing important insights into data interpretation.

Confirmability emerged from reflexive journaling, in which the researcher's biases and assumptions were addressed during data analysis. This exercise addresses the extent of researcher bias through the lens of the data interpretation, as described by Aasgaard et al. (2012). All data collected from interviews, observation notes, and analytic memos were kept safe and used as reference materials during the coding process to enhance reliability.

In conclusion, to enhance transferability, rich, thick descriptions of the study environment were provided, and detailed descriptions of participant characteristics, classroom environments, and classroom instructional features are included. This helps the readers decide whether the findings can be applied elsewhere (Adler & Alshwaikh, 2019). The researcher's presentation of substantial excerpts from interviews with teachers and observations of their lessons illustrated the complex interplay of content knowledge and instructional strategies. The data triangulation, which included interviews, lesson observations, and document reviews, also strengthened the reliability of the findings. All the steps described ensured the study's validity because the findings accurately depict the teachers' lived experiences in the teaching of Grade 11 Accounting and preserve the teachers' PCK and CK in the Lejweleputswa District at the secondary schools in the stated district.

### **3.4 Ethical Consideration**

The researcher has applied to register and conduct research inside the Free State Department of Education (FSDBE). We obtained the application forms for ethical permission to conduct the study from the Ethics Committee of the Central University of Technology (CUT). The researcher reviewed the forms to ensure a comprehensive understanding of the ethical rules and procedures established by both the CUT and the FSDBE. Approval from the FSDBE was received to conduct research in secondary

schools around Lejweleputswa District. Attempting to conduct research and collect data at one of the schools in the area proved challenging, as chaotic activities (unrest) at that school prevented the researcher from collecting data there, despite having obtained ethical clearance.

The principal directed me to the accounting HOD, who told me they could not help me due to the chaos on the school premises at the time. I reported this to my supervisor, and we agreed to use only one secondary school to prevent some delays in data collection. As for the other school, it was a challenge to assemble a team. However, I ended up with only four co-researchers. They were so interested in the study, and they participated wholeheartedly.

Invited individuals who later became co-researchers attended the first sessions, during which they shared information about the study's ethical issues. The principal signed the approval letter and granted permission. We made it clear to the co-researchers that they could withdraw from the research effort at any time. Confidentiality was given utmost importance in this study. The co-researchers were given codes to maintain their anonymity throughout the process. No one was told about the identities of co-researchers or the schools they worked at, and all data was kept entirely private. Co-researchers were provided with forms that ensured confidentiality and emphasised the principle of trust. It was possible to analyse and understand the data without naming the co-researchers (Gibson et al., 2013). Researchers told their co-researchers that their anonymous data might be used for other purposes, such as journal papers, research reports, and conference presentations, while still protecting their privacy by using fake names. Co-researchers were aware that complete confidentiality and anonymity might not be possible on an online platform like WhatsApp. To protect their privacy, the researcher advised them to update or hide their WhatsApp profile images. The researcher assured them that the information they provided during the focus group discussion would not be associated with their names.

### **3.5 Gaining Entry**

The initial step taken by the researcher was meeting with the school principal after receiving ethical clearance, which verified that the researcher had abided by the ethical guidelines and that the rights and confidentiality of other researchers were also protected. There was a signed consent form and a letter from the Department of

Education outlining the study's purpose, parameters, and potential benefits to the principal. The principal then signed the document, which sanctioned the research. The principal then arranged a meeting with the Accounting Head of Department (HOD) to elaborate on the research. The report with the teachers and members was crucial, as it would help create a positive image that would work in the researcher's favour when seeking access. The researcher gained access to school meetings, which enabled them to integrate with the school community. The research objectives were clearly stated, and the researcher then sought formal approval to collect the resulting data. The researcher was provided with guidelines from the school, which were mainly centred on the need to obtain informed consent from the co-researchers and on the steps to be followed in data collection, which the researcher had to comply with. Throughout the process, the researcher maintained an open line of communication with the co-researchers from the school to build trust and respect. For this purpose, a WhatsApp group was created as a platform, and we ensured that all other stakeholders, including the school principal and my supervisor, were kept updated on the research's progress and results.

### **3.6 Data Generation Procedure**

#### **3.6.1 Method of data collection**

##### **Focus group discussion**

Cox & Van Gorp (2018) describe focus group discussions as an approach that involves intensive discussion among a small group of individuals focused on a particular topic. Chaudhry et al. (2019) state that focus group discussions typically involve 7 to 12 individuals who share a characteristic relevant to the primary research focus. The selection of co-researchers in a focus group was intentional and deliberate rather than determined by statistical means (Rudiana et al., 2018). Krishna et al. (2018) aver that it was the researcher's responsibility to facilitate participation by all group members during focus group discussions; all co-researchers must have an equal opportunity to speak up and express their views (Koehler & Mishra, 2016). As coordinators and co-researchers, we considered focus groups the best method for collecting data because of their traits that complement PAR. Focus group talks benefit greatly from qualitative research (PAR) since, according to Lewis (2015), this method enables researchers to

collect data by accessing the thoughts, feelings, knowledge, skills, and experiences of the co-researchers.

### **3.7 Research Site**

After the principal granted access to research the premises, she called upon the teachers from the accounting department and the HOD. She introduced me to the team and asked me, as a research coordinator, to introduce myself and explain why I had come to their school, specifically to the accounting teachers. I informed them that I am a master's student at the Central University of Technology, Welkom campus, and that I wanted to meet the accounting teachers, as they are the relevant individuals who would be in a better position to work with me to achieve the study's objectives. I informed them of my research title: Enhancing grade 11 accounting teachers' pedagogical content knowledge for effective teaching and learning. After explaining the purpose of the research and the objectives to be achieved, I assure them that it is not only about my study but also about collaborating to improve the subject. They welcomed me, and we exchanged numbers to create a WhatsApp group chat for further meeting arrangements.

### **3.8 Organising the Team**

Two accounting teachers who were willing joined the team, as they felt they met all the requirements, having experienced challenges with the delivery of content and with learners. The HOD from the accounting department was selected because they would have specialised knowledge and experience in the subject area of accounting. They would have a deep understanding of the accounting curriculum, pedagogical approaches, and assessment practices. Their expertise was considered crucial in developing appropriate data collection instruments, interpreting data, and identifying key issues and challenges specific to accounting. The subject adviser was valuable in guiding accounting teachers towards a more equitable and democratic approach to teaching. A School Governing Body (SGB) member represents the broader school community and brings a different perspective to the data collection process. SGB members are usually parents or community representatives who have a vested interest in the school's success. Their involvement provided insights into the broader school context, including resource availability, policy implementation, and the impact of decisions at the governance level. Their expertise can help contextualise the data and provide a more comprehensive understanding of the factors influencing the

teaching and learning of accounting. Parents were involved because they view schooling as a process through which their children emerge more intelligent than they are (Hornby & Lafaele, 2011). Williams & Sánchez (2011) assert that effective communication between parents and school staff is crucial for fostering a positive relationship between the community and the school. PAR facilitated our progress by providing a solution through action (McDonald, 2012). Such an outcome was achieved through effective communication, which Williams & Sánchez (2011) identified as the fundamental principle. We regard parents as primary teachers, as they instruct pupils at home and possess a deeper understanding of their origins (Lynn, 2004). We thus ask parents to provide additional information on their children's approach to accounting objectives at home. On the other hand, six learners were invited to take part, as their experiences in classes would offer a more interesting angle that would improve pedagogical content knowledge and content knowledge, as they always experience the content firsthand from their teachers.

### **3.9 Plan of Action**

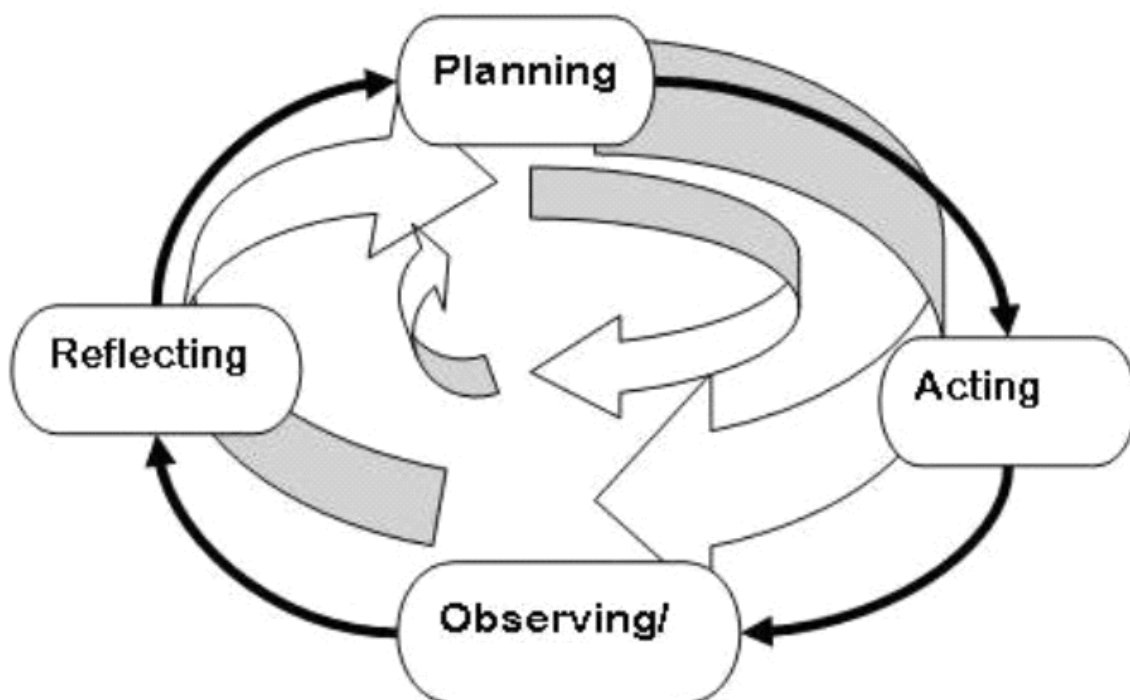
After the team was formed and everyone understood their roles and responsibilities, they decided to develop a strategic plan to move forward. According to Simerson (2011), planning involves anticipating future events and developing strategies to achieve the study's goals. This process includes designing activities aligned with those objectives. To accomplish tasks, individuals need a clear vision and a defined path to reach it. The plan was developed in direct response to the initial objectives, with the main aim of investigating the challenges teachers face when implementing pedagogical content knowledge (PCK) in accounting instruction. Ultimately, a course of action emerged from research into overcoming these challenges and improving the approach's effectiveness. The events co-researchers planned to explore were the difficulties with CK.

Co-researchers are assembled in a sequence of self-intelligent cycles, which involve collaborative planning for change within the network, implementation and observation of the procedures and resulting progress, reflection on the procedures and outcomes, and subsequent cycles of planning and reflection (Savin-Baden & Wimpenny, 2007). So, the team decided to develop their vision and conduct a SWOT analysis to identify their strengths, weaknesses, opportunities, and threats. This assessment would help them determine which tasks were most important for achieving the study's vision. The

team selected a coordinator and reached consensus to change the chairperson's secretary, enabling all stakeholders to understand the functions of those roles. Teachers have the necessary qualifications, experience, and knowledge in accounting, and the Learners are in Grade 11, taking accounting as a subject.

During the initial meeting, all four co-researchers attended to address the issue at hand collectively. The primary objective was to ensure that everyone understood the problem thoroughly. Given the specific challenges related to accounting underperformance, it became evident that an academic improvement plan was necessary.

Figure 3.2 below shows the iterative cycle of PAR. It shows the researcher (coordinator) and co-researchers how to improve their work, change their plans, and make wise choices based on the new information. This practice of going back and forth helps co-researchers trust each other and feel they own the project, leading to more significant and lasting changes in the CK and PCK of accounting professors.



Lewin (1946) Action Research Model

**Figure 3.2: Iterative cycle of PAR**

**THE FIRST ACTIVITY WITH THE TEAM:**

Identification of the teaching and learning approach.

The teacher taught financial accounting as a subject, and at the end, Learners had to do a presentation. The presentation was intended to show that Learners can construct their own knowledge and teach each other.

Problems were encountered when teaching the balance sheet, specifically, the note in the balance sheet.

Note number 1.

Learners encounter challenges in understanding accounting policies.

Examples: revenue recognition, depreciation, and inventory valuation.

Challenges in understanding accounting terminology.

Examples: accruals, prepayments, depreciation, and gross profit.

Lack of familiarity with the company's business or industry.

Technology, e.g., Google.

Banks, freight, and logistics.

Note Number 2.

Limited understanding of the company's business model, including manufacturing and franchising.

## **THE SECOND ACTIVITY WITH THE TEAM**

During their presentations, the gaps that needed deeper attention were identified.

Learners struggle to differentiate between what goes into the income section and what goes into the expenses section.

## **THE LESSON PREPARATION**

Teachers do not plan the lesson before class.

Their lessons do not cover all the objectives.

### 3.10 Data Analysis

We used critical discourse analysis (CDA) to look at the data. CDA's goal was to find concealed power changes and disparities in society. Dube & Hlalele (2018) argue that CER-framed relationships are what drive transformation. CDA, like PAR, was a conscious effort to study, expose, and eventually fight against social injustice (Van Dijk, 2015). The study examined and analysed the data using the ideas and structure of Critical Discourse Analysis (CDA) (Mceleli, 2019). CDA was applied to reveal the power dynamics, discursive practices, and social structures that could restrict teachers' pedagogical content knowledge (PCK). CER was utilised to guide this study in empowering accounting teachers towards social justice and democratic principles (Mceleli, 2019). Nkoane (2012) further highlights the use of CDA due to its connection between language, power, and ideology. By analysing texts, hidden power relations can be revealed. The decision to use CDA for data analysis was influenced by its alignment with CER (theoretical framework) and PAR (data generation method), both of which were utilised in this research. Both CER and PAR, along with CDA, highlight the significance of discourse as a social component in communication and interaction. They focus on uncovering the structural dynamics of dominance, discrimination, power, and control (Msimanga et al., 2017).

Data from a co-researcher must be analysed using CDA to reveal power dynamics, ideologies, and hidden meanings in the language used. By helping to comprehend how language creates and maintains social inequality, CDA eventually empowers academics to question prevailing discourses. It enables analysis of the data in more complex ways, emphasising the viewpoints and experiences of excluded groups. In the end, CDA sheds light on the nuanced ways that language influences social norms and promotes social change.

Themes are abstract and nuanced expressions, patterns, or processes that explain phenomena (Bazeley, 2009). Each theme represents the critical area of focus, while the subthemes break these areas down into more specific topics explored during the analysis. Table 3.3 below presents the major themes and subthemes that emerged from the discussions, highlighting key findings and patterns in the data. The themes and subthemes are organised to provide insight into the main research question.

**Table 3. 3: Themes and Subthemes**

THEMES	SUBTHEMES
1. Lack of teamwork	1.1 Lack of effective communication and collaboration
2. Lack of trained accounting teachers	1.2 Lack of shared vision
3. Lack of parental involvement	2.1 limited content knowledge
4. Progressed accounting learners	2.2 inadequate teaching materials and methods being used in the classroom or lack of pedagogical content knowledge
5. Time Constraint	3.1 : Impact on Academic Performance
	3.2 Social and Emotional Development
	4.1 Assessing progressed
	5.1 inadequate time allocated for accounting
	5.2 Lack of extra classes

### 3.11 Conclusion

This chapter outlines the research methodology used to identify the challenges Grade 11 accounting teachers face in applying pedagogical content knowledge (PCK). The study used a Participatory Action Research (PAR) approach, in which the investigator collaborated with accounting teachers, learners, and other stakeholders to categorise and report these challenges. The PAR approach involved an iterative cycle of planning, implementation, and reflection. Critical discourse analysis was used to examine the power dynamics, discursive practices, and social structures that restrict teachers' PCK. The analysis identified significant challenges: a lack of understanding of accounting concepts, a lack of familiarity with the company's business model, and difficulties in distinguishing between income and expenses. The utilisation of PAR and CDA provided a distinct understanding of the challenges and emphasised the importance of collaborative research approaches. This chapter lays the foundation for the presentation of the research findings in the next chapter, which digs deeper into the challenges faced by Grade 11 accounting teachers and potential solutions.

## **CHAPTER 4: ANALYSIS AND INTERPRETATION OF DATA**

### **4.1 Introduction**

Participatory action research (PAR) data was explored and interpreted in this chapter. The previous chapter detailed the study's methodological frameworks, which comprised CDA, PAR, and a critical-emancipatory approach that highlighted co-researchers' cooperation and introspective learning. Methodological considerations allowed teachers and Learners to influence the findings by interpreting lectures, meetings, and reflective notes. PAR enhanced engagement by letting participants share their experiences and understand their teaching and learning contexts, supporting Doucet et al. (2022) empowerment goals. According to Lukitasari et al. (2019), CDA allowed researchers to examine how language revealed instructors' daily struggles and strengths. Helmbold et al. (2021) found lesson-based collaboration improved teachers' thinking. Besides explaining the ideas, this chapter shows how the methodological approach affected the evidence. By building on Chapter 3's discussion, the chapter sets the stage for clearly and successfully achieving the study's objectives.

This chapter examined Grade 11 accounting teachers' PAR cycle experiences with PCK and CK. Data were collected through recorded meetings, classroom observations, WhatsApp conversations, and reflective journals to protect participant privacy. WhatsApp was great for educators who could not meet in person. Campbell et al. (2020) found that this improved collaboration in investigations. Like Sekao and Engelbrecht (2022), teachers freely discussed challenging situations, such as explaining complex accounting adjustments or creating courses to help pupils understand. Ndovela et al. (2023) observed that Learners contributed by indicating their understanding gaps. CDA helped teachers find minor patterns in discussions when they were stuck or relied too much on procedural explanations. Guimarães & Rebelo (2020) found comparable results. Combining these methods made it easier to understand teachers' words beyond vague explanations.

The chapter's topics and sub-themes were based on the study's five objectives. These objectives are to (1) investigate the daily challenges Grade 11 accounting teachers face, (2) evaluate potential strategies to improve their CK and PCK, (3) analyse the factors influencing their implementation, (4) identify barriers to effective execution, and (5) propose solutions to help teachers improve their practice. Direct evidence from co-

researchers supports each goal. PAR was an iterative process; therefore, teachers learnt from one other and changed their teaching methods. Helmbold et al. (2021) discuss dynamic learning methods like this. The chapter's study acknowledges contextual issues such as Learner preparedness, school resources, and curriculum coverage needs that Letshwene & Du Plessis (2021) have examined in previous studies. The purpose was to provide a classroom-based analysis that follows the study's methodology. This chapter shows how instructors' knowledge evolved through thoughtful study and real-world examples.

## **4.2 Challenges Encountered by Accounting Teachers in Teaching Grade 11 Learners**

Analytical methods revealed the ideology and structural constraints embedded in teachers' and learners' discourse regarding teaching Grade 11 Accounting. Teachers elaborated on their challenges using deficit discourse of lack, pressure, and 'inadequacy', indicating how the institutional expectations far exceed available resources within the schools (Mkhize, 2021). Words referring to being 'overwhelmed', 'alone' and 'unsupported' reflect professional marginalisation discourse that positions such teachers on the peripheral margins of the educational system rather than as recognised leaders within the system (Sefoko, 2022). Learners' comments, especially those relating to their confusion about specific account terminology, show evidence of discourse about their marginalisation and how the curriculum language reflects an elitism that suppresses some learners while privileging others (Mphahlele, 2023). These discourse patterns demonstrate the intersections of marginalisation and exclusion. Lack of resources, minimal collaborative efforts within the system, and constrained mobility within the professional continuum reflect the intersections of marginalisation and exclusion that resulted in the systematic educational disempowerment of teachers.

CDA further unveiled the intricacies of power relations within the teaching of pedagogy. The conflicts between policymakers and practitioners are highlighted when teachers describe policy directions as an imposition. This illustrates the unidirectional policy control and its impact on teachers' sense of self (Mngomezulu, 2024). In contrast, learners' discourse demonstrates resistance when they continue to challenge the relevance of the accounting tasks to the real world, albeit at a low level. This suggests a misalignment between teaching and learning. Such discourse

features emphasise the ideological frameworks that stymie the development of CK and PCK and prove that the challenges are not circumstantial but systemic. The findings demonstrate that, on the surface, the teaching of accounting requires a shift in the discourse around teachers and learners, from passive recipients of knowledge to active co-constructors of knowledge.

#### **4.2.1 Theme 1: Lack of teamwork**

Teams must collaborate and communicate to succeed (Driskell et al., 2018). CK and PCK suffer without the accounting instructor's cooperation. Without cooperation, teachers undermine the institution's goals and mandate; enhanced collaboration realigns and boosts effectiveness. Benoliel & Schechter (2018) advise teachers to take chances. Lack of communication, cooperation, problem-solving, trust, and leadership impacts strategic objectives. Johnson et al. (2021) claim collaboration fails without problem-solving, conflict resolution, and responsibility. Without teacher leadership, more team responsibility may cut time and generate conflict (Greer & Danals, 2017).

Below are the subthemes that address the lack of effective communication and collaboration and how this affects teachers.

##### **Subtheme 1.1: Lack of effective communication and collaboration among stakeholders**

Poor communication confuses objectives and outcomes, leading to miscommunication and teamwork issues (Campbell, Campbell-Phillips, Phillips, 2020). Trust and understanding involve straightforward communication, active listening, and the embrace of others' opinions. Team morale and effectiveness are improved by sharing resources and data, solving problems together, embracing individual strengths, speaking freely and relatively, giving constructive feedback, and making choices together. Peer-to-peer collaborative feedback helps teachers explain misunderstandings, manage knowledge scarcity, share lesson plans and evaluation methods, improve pedagogy, and adapt to varied learning styles (Balasubramanian, 2023). Collaboration helps teachers support and intervene when learners encounter difficulties, boosting innovation. Accounting's complexity requires Learners to communicate and collaborate. Communication lets workers voice their thoughts, balancing the workplace. Communication issues between management and staff have

caused workplace breakdowns and production declines (Campbell et al., 2020). Organisational upward communication distributes information from subordinates to superiors (Ogundipe & Adelugba, 2022). Individuals, teams, or organisations collaborate to achieve a goal, activity, or production (Keyton, 2021). While discussing upward communication, co-researchers stressed that teachers must engage with leaders of all levels to solve school-level problems when implementing Department of Education-authorized educational practices. They said teachers determine curriculum success. They underlined the importance of communication between teachers and Learners, both before and after class.

### **DURING THE FOCUS GROUP DISCUSSION, THIS WAS WHAT**

This was what transpired:

*T1: “The department does not embark on what we call imbizo, where teachers are urged to voice their opinions and sell their ideas to the department. They impose things on us without our knowledge or contributions; they do not hear from us whether the system works for us or not. Even if we are not in the management, we do have experience when it comes to teaching; our inputs could add more value to the implementation of any system.”*

The co-researchers agreed with the need for two-way communication.

*S1: “We used to have imbizo, even though it was not consistent, and I strongly believe that it will assist us if we engage teachers as people who are directly engaged with the Learners.” S1: added:*

*“...I know there are post-level 1 teachers who have more experience, and some of them do not have high qualifications, but their experience could assist a lot...”*

The co-researchers said that isolation and the lack of collective learning among accounting teachers were due to their lack of teamwork, communication, and collaboration. Co-researchers claimed that accounting teachers do not share ideas, teaching, and experiences. Without communication and collaboration, conflict resolution becomes more difficult. Co-researchers said that effective communication and collaboration help build relationships that make teachers feel at ease with one another. The co-researchers reported that a lack of communication and teamwork

among learners adversely affects their performance. Cen et al. (2014) highlighted the lack of collaboration amongst learners, a finding corroborated by this study.

This was what they said:

*L1: "I do not understand accounting when I do it alone. When working on accounting tasks alone and encountering challenges, I often feel discouraged and may stop working on the activity/task. In contrast, when I am in a group setting and able to discuss issues with others, I find that I am more motivated to continue working through the problems."*

A co-researcher discussed how this lack of teamwork affected Learners' performance, especially when teachers were absent. The following were shared:

*H1: "There is a lack of collaboration and teamwork among teachers and Learners in the accounting department."*

One of the teachers noted that Learners find it challenging to receive assistance from another accounting teacher in the absence of their regular accounting teacher.

*T1: "They are reluctant to ask Learners in other classes for help because they don't know them, and it's hard to approach accounting teachers from other classes because they don't work together."*

Co-researchers further indicated that working in silos hinders both teachers and Learners, as they are unable to share content on how to approach challenging topics.

This was what they said:

*H1: "Lack of collaboration makes it difficult for teachers to know how others approach topics that might be challenging to them."*

Co-researchers also raised concerns regarding co-lesson planning. They indicated that they do not see the need to create lesson plans together or to give Learners everyday activities. Other co-researchers showed that giving Learners different activities create a problem for them when they write a formal task:

*T1: "Everyone designs his or her lesson plan and gives Learners different activities."*

*"When we assess different activities given to Learners, they become a challenge."*

Another co-researcher talked about the actions involved:

*L2: "It also affects us when we seek help from a learner in another class.*

*When our classmates in the other class have different homework, it can be annoying and make us feel less like a team".*

*Co-researchers noted that teachers' lack of teamwork hinders oversight. The lack of communication about lesson preparation leaves some teachers behind the Annual Teaching Plan (ATP), while others remain on track.*

*H1: "It is not easy to monitor and control the work teachers do, even if they are sharing the same grades, because everyone makes his/her lesson plan and activities."*

*He continued:*

*"Teachers are not cooperating with others to share their knowledge and expertise, which leads to confusion and gaps in Learners' understanding. Some teachers and their Learners perform well, while others perform poorly. This clearly indicates that some teachers work in isolation.*

*"The other thing is that some teachers do not want to team up with the more skilled teachers; that is why the performance is not the same for teachers teaching the same grade. Other teachers fear teaming up because they believe the less skilled teachers are exploiting them.*

Teamwork was lacking in the GET phase; Economics Management Sciences (EMS) Learners struggled with accounting in the FET phase, according to discussion group co-researchers. They argued that teachers do not collaborate in these two phases.

*T1: "... we experience challenges with Learners coming from GET; they do not have prior knowledge, especially when it comes to the accounting concepts ..."*

Teamwork is important for GET and FET teachers, according to several co-researchers.

**Interpretation:** There appears to be an even greater lack of cooperation and communication within the accounting department than previously noted. This absence hinders the Learner's learning and teaching effectiveness. Learners prefer interdependent learning and gain more from collaborative learning and peer interactivity. However, uncoordinated teaching systems, where instructors teach content, work, and grade inconsistently, create gaps and inequities across classes. Unaligned teaching approaches, lesson designs, and course activities create extensive learning gaps and inequities, diminish collaborative learning, and reduce peer interactivity. Distrust of being used and individual isolation impede interdependence among instructors, leading to varied learner outcomes and unbalanced content pacing and coverage. The broken approach also affects Learners transitioning from the GET to the FET phase, as the lack of basic accounting knowledge is exacerbated by the uncoordinated efforts of EMS and FET teachers. Inadequate collaboration ultimately leads to systemic dysfunction, compromising both learner achievement and instructional quality in the accounting field.

### **Subtheme 1.2: Lack of shared vision**

Teamwork was perfectly directed by vision. Stam et al. (2014) defined a vision as having a clear notion of your present and future goals. Grade 11 accounting was more complex because teachers lack a consistent vision. Teachers lack future orientation. Curriculum explanation inconsistencies, poor knowledge of diverse perspectives, and archaic teaching techniques result from a lack of shared vision, which inhibits learning and performance. Accounting teachers should be encouraged to interact, provide professional development, and create a unified vision for accounting education that prioritises learner success in a changing business world. Co-researchers in this study were concerned that accounting teachers lack a shared vision, and the following was stated during the discussion group:

*T1: "In this accounting department, we seem to lack a shared vision, because you may find that most of the teachers do things their own way."*

T2 added:

*"It is true in this department there is no direction, individual goals overwhelm a united vision. This clearly shows the division among team members who should be striving for a common goal."*

The other co-researchers noted:

*L1: “What I have realised is that teachers have different approaches to teaching accounting. Some prefer the traditional teaching approach, while others use the group project, which focuses on real-world applications. These approaches confuse Learners, and it becomes hard for them to follow what matters most in the teaching of accounting; as a result, they perform poorly.”*

The co-researcher further stated that:

*“I once asked one of our accounting teachers about having plenty of computers and being provided with WiFi, as using outdated technology or manual processes hinders efficiency and accuracy in learning accounting; he told me about the school going through financial constraints; therefore, it cannot afford to buy many computers and pay for WiFi or to load data for every learner.”*

*L2: “The other important aspect is the lack of career development; there is no motivation that Learners get for becoming accountants.”*

Another co-researcher added,

*L3: “Some of the Learners are like some of the old teachers; they are resistant to change, and they like old ways of doing things.”*

*T1: Added, Some Learners are like that because they come from informal settlements where there is no electricity to support their learning; they end up being resistant to change at some point because of some constraints hindering them.”*

**Interpretation:** The focus groups unveil attributes of power, inequity within institutions, and the accounting discipline’s negation of Learner agency. Learners’ perspectives demonstrate that inequity in teaching and the absence of guidance on technology and the labour market highlight a socio-structural deficit in technology. The hidden curriculum privileges some learners and marginalises others, particularly those learners from informal settlements who have low energy and poor internet access. The learner and the instructor’s inertia on the issue indicates a significant conflict with the teaching of certain educational ideals. The discourse highlights a desire for transformation, which aligns with CER’s focus on dismantling inequitable structures to

implement flexible, context-responsive pedagogies that empower Learners to be active participants in knowledge construction. From the PAR optical, this discourse promotes problem-posing with a focus on collaborative educational transformation in the hands of the dispossessed.

#### **4.2.2 Theme 2: Lack of trained accounting teachers**

Through training, knowledge was applied, which boosted instructors' performance and prepared them for new challenges. Kleickmann et al. (2013) suggested that accounting teachers' CK and PCK may be insufficient. Hobbs & Porsch (2021) noted that untrained teachers may make more accounting blunders. The lack of an educational strategy and approach to knowledge makes it challenging for teachers to explain complex topics, engage learners, and differentiate instruction to meet learning needs. In the focus group, co-researchers noted that untrained teachers harmed their CK and PCK. Section 2.1's constrained topic knowledge subthemes and 2.2's poor teaching materials and procedures, or lack of pedagogical subject knowledge, impair Grade 11 accounting teachers' CK and PCK.

##### **Subtheme 2.1: Limited content knowledge in the subject**

In section 2.9.3, the literature revealed that insufficient accounting CK can hinder learners' understanding of key ideas and principles, critical thinking, analytical abilities, and real-world accounting applications. Learners may not be prepared for accounting tasks if not introduced to a variety of topics and issues. They may be unable to study accounting specialities due to a lack of content, which may limit their career prospects. According to Motsoeneng (2023), learners may not understand accounting's complexities due to insufficient content. The lack of CK was a concern during co-researcher discussions, and the following was stated:

*S1: "The major challenge in the field of accounting is poor training from higher institutions or poor content knowledge."*

S1 further stated that:

*"Novice teachers, who are newly graduated from higher education institutions, face the greatest challenges regarding content knowledge, and it typically takes them two to three years to fully master the material."*

Both new and veteran accounting teachers have obstacles. New and experienced teachers struggle to adapt to modern teaching approaches due to limited training.

*H1: “Insufficient accounting knowledge hinders Learners’ understanding and performance.”*

T1 added to the statement made by S1,

*T1: “I have noticed that fresh teachers from higher institutions lack content knowledge because they are not being taught the basics at higher institutions, but they are being taught topics of higher standards.”*

T2: Responded:

*“... that is very true; they are not taught the basics of accounting at higher institutions, so it becomes a challenge when they are hired and have to teach Learners those basics that they were never trained for at the higher institution.”*

**Interpretation:** This conversation shows that there is a systematic gap between the training accounting teachers receive in higher education and the demands of the classroom. Co-researchers always say that new instructors are not ready enough, mainly because they do not grasp the basics of the subject matter. Colleges and universities emphasise complex theoretical concepts above teaching fundamentals. Both new and experienced teachers struggle to adapt to new teaching methods without proper professional development. As H1 notes, the interaction reveals a teacher-training issue that affects learner performance. Instead of blaming individual teachers, the conversation highlights problems with the training pipeline as a whole and calls for changes that align teacher preparation programs more closely with classroom practice, especially in subjects like accounting, where it is important to know the basics.

### **Subtheme 2.2: Inadequate teaching materials and methods being used in the classroom, or the lack of pedagogical content knowledge**

Insufficient teaching materials indicate weak education and make it difficult to establish a good teaching foundation. A lack of materials and methodologies restricts Learners from understanding complex accounting procedures, resulting in low academic performance and industry accounting skills gaps. Washington (2015) found that

alternative external material enhances financial autonomy. Focus group discussions reflected this by co-researchers stating the following:

*T1: "We are unable to use technological resources in our classes."*

Teachers lack the confidence, skills, and competency to teach and help Learners learn without training. Insufficient training can stress, frustrate, and dissatisfy teachers, lowering education quality. Co-researchers also stated that insufficient accounting training impacted performance.

A co-researcher said they do not attend the annual start-up workshops meant to address improvement plans.

*H1: "Teachers are ignorant and do not want to attend workshops to improve their content delivery."*

To add to what H1 said,

*T2 said, "The consequences of not attending these workshops result in teachers not knowing how to tailor their teaching to meet the diverse needs of Learners."*

T1 responded to the statement:

*"I agree with H1 that we have workshops, but more focus is put on developing novice teachers than experienced teachers, which is where the damage occurs. The accounting curriculum changes rapidly, so teachers need to be developed to reach the diverse needs of Learners and meet curriculum requirements."*

Gegenfurtner et al. (2020) found that insufficient support hinders the careers of new instructors. This affects rural instructors more than urban ones. The discussion with the co-researchers revealed that newly qualified teachers enjoyed greater attention, as stated below:

*T1: "We attend workshops twice a year, which is insufficient for our professional development."*

Another co-researcher responded:

*S1: "Financial constraints restrict us from holding as many subject workshops as possible for teachers."*

**Interpretation:** The above interaction demonstrates how flawed educational teacher training is, especially in rural and poor areas. Co-researchers discussed how untrained technology training, the lack of accounting workshops, and an emphasis on novice rather than experienced teachers result in unproductive teaching. The conversation demonstrates how powerful differentials are and how systems fail to account for teachers. Unprofessional and unprepared teachers are upset due to financial constraints and insufficient professional development, which has affected learner performance (Unico & Solaiman, 2025). Some comments, especially H1, describe teachers as “ignorant,” ‘but the rest of the debate attempts to justify the caricature, focusing on the lack of support, extreme resource injustice, unsustainable fast curricular reform, and the overwhelming systemic issues. This important, ongoing conversation highlights that all teachers, and especially those new to the profession, require ongoing, contextualised training to support all Learners and respond to the numerous education reforms.

#### **4.2.3 Theme 3: Lack of parental involvement**

The absence of parental engagement in this research suggests that parents do not fully support their children’s academic work, thereby reducing motivation and self-efficacy. Munje & Mcube (2018) advise parents to support their children’s intellectual, social, and emotional needs separately. Section 23(9) of the South African Schools’ Act of 1996 states that Parental involvement was guaranteed as a constitutional right, which implies that parents should take a more active role in their children’s education” (Republic of South Africa, 1996a; Ndaba, 2020). Social and emotional growth influences Grade 11 accounting teachers’ CK and PCK, and parental engagement affects academic success.

##### **Subtheme 3.1: Impact on academic performance**

Learner behaviour becomes unstable without parental support, leading teachers to struggle with classroom management (Huckel, 2018). Research suggests that parents’ disengagement demotivates learners, decreases attendance, and slows academic advancement. Poor parental support can cause anxiety, depression, and school disengagement (Akbar et al., 2017). The co-researchers discussed the absence of family from children’s academic lives. That is what they had to say:

*L1: “Due to parents not being educated, we feel academically unsupported at home. Home does not serve as a second site of acquisition.”*

Another co-researcher worried:

*T1: “When you give these pupils an exercise to do in class, and they stay still while others approach them, you may find that they left the activity book at home. You wonder what the mom said when she noticed the child leaving books while heading to school.”*

*T2: “When we ask these Learners to attend extra lessons, they may run away, saying their parents are fighting them if they get home late. Thus, extra classes are ineffective.”*

**Interpretation:** Critical emancipatory researchers examine how parental disengagement and socioeconomic hurdles affect teachers’ work with children. Grade 11 accounting teachers demonstrate how family life affects Learners’ subjects and learning skills. Learners lose confidence and motivation when they lack academic support from ignorant or disinterested parents (Ngwenya et al., 2021). Teacher unhappiness with unprepared Learners and parents’ worries about educational possibilities reflect a critical discourse on socio-cultural issues and educational outcomes. Accounting education and teaching suffer as a result. Without supported housing, extra classes, and other teaching materials, educational endeavours fail, leaving instructors with a lack of PCK and external challenges. The complex interplay between education and social standing needs institutional change. Despite obstacles, schools and families must work together to increase parental involvement. Community voices and resources may help teachers and Learners.

### **Subtheme 3.2: Social and emotional development**

Parents shape their children’s social and emotional development. Learners may struggle to develop emotionally without parental guidance. The focus group discussion with co-researchers noted that some learners are unmotivated because their parents do not help them with schoolwork, which is sometimes not because the parents are ignorant, but because some are not very educated. Some illiterate parents can help their children learn by supporting them, not necessarily with academic work, but

maybe motivating them to attend school and being there for them on everything related to school issues.

This was being said as follows:

*T1: “Most Learners have the potential, but they lack parental support. Due to their lack of education, parents believe they cannot teach their children, or that schoolteachers are responsible for teaching. Little do they know that teachers and parents are responsible.”*

The other co-researcher was worried about home frustrations. He stated the following:

*L1: “My mum often complained when I brought accounting homework, saying it was hard, and she did not do it in school. She always complained about frequent homework and that our teachers do not remind them of other home obligations. I fool around in class and forget what we learned, so Mother sometimes says I cannot do my homework alone. I work alone now since she does not help me.”*

*H1: “Parental understanding that these are their Learners at home and our Learners at school will benefit them academically and with classroom discipline. Learners can enjoy school every day with parental support. Parents can help learners gain confidence and social skills. Parental neglect can create unhappiness and anxiety.”*

**Interpretation:** Parental support for education was highlighted in these exchanges. CDA reveals power dynamics in which parents may feel disempowered due to their educational background or views on their child’s schooling. Critical emancipatory action research (CER) encourages parent-teacher collaboration, parental involvement, and a more positive learning environment. According to Deysolong (2023), communicating with instructors and attending parent-teacher conferences demonstrates a commitment to education. Participation boosts learning attitude, self-confidence, and challenge-taking. In conclusion, parental involvement helps children’s education, although many parents feel excluded due to their circumstances. These disempowering practices can be discovered and reversed utilising CDA and CER. Parent-teacher collaboration may make learning more inclusive and helpful for all Learners.

#### 4.2.4 Theme 4: Progressed accounting Learners

##### Who are the progressed Learners in the context of this study?

Progressed learners advance to the next grade despite failing a subject like accounting. This technique frequently relies on overall performance or educational programmes that motivate and retain learners. It emphasises broad educational growth above subject-specific competence (Mogale & Malatji, 2023). Multiple Examination Opportunity (MEO) helps Learners who have repeated Grade 11 to pass their final matric exams. The MEO lets these Learners take the tests twice, six months apart. In 2015, DBE developed the Progressing Learners' Policy (PLP) to support this approach. This policy, along with the National Policy for Assessment Grades R-12, allows learners to advance. Overcrowded classrooms, parental disengagement, absenteeism, and dropout numbers affect learner instruction. The research and findings suggested practical improvements for learners through the Department of Basic Education's use and application of the PLP (Ngema & Maphalala, 2021). However, teachers interpret this policy differently, as argued by Mogale and Malatji (2023). Accounting teachers may need to spend more time filling in knowledge gaps for advanced learners to provide a firm foundation before moving on to more complex topics. To help these learners catch up, teachers may need to review basics, conduct remedial instruction, or provide extra support. Individualised instruction may help Learners with understanding gaps in progress. Other investigations found that schools lack dedicated support measures to help advanced learners catch up academically (Muedi et al., 2021). The findings suggest no specific tactics, but the co-researchers said there are strategies to help these Learners progress.

The following was brought to light during the discussion with co-researchers:

*S1: "The development strategies, which teachers in PLCs manage, they collaborate managed by holding meetings to discuss challenges and assist each other with any issues raised. We received the meeting agenda. They share practices, help each other with content, and approach it on that platform."*

To help learners succeed, accounting teachers may need to differentiate their teaching, customise learning, and provide supplementary tools. Accounting teachers may need to adjust their teaching methods to accommodate advanced learners without prior knowledge. Teachers may need to try new methods, scaffold more, and

be creative to engage and help these learners. They may seek professional development to improve their CK and PCK to support progressive learners. To meet learners' diverse needs, teachers may need to develop more effective instructional strategies, evaluation methods, and interventions (Muedi et al., 2021). The co-researchers noted that in education, a progression rule was a policy or guideline specifying the prerequisites for moving to the next level or stage of a programme or course. It may set minimum grades or performance standards for learners to progress, as well as other requirements (DBE, 2017). Co-researchers also found that learners who lack core concepts may find it more challenging to answer exam questions than those who have them. Failure to answer the question paper demotivates Learners and some drop out.

This is what they said:

*S1: “Learners who have progressed to the next level are facing challenges with answering the exam paper.”*

*T2 counteracted the statement uttered by S1 with the following:*

*“The problem with them is that they bunk classes meant to help them pass.”*

*H1 responded to the teacher.*

*“They hate attending remedial classes very much.”*

*T2 counteracted with the following:*

*“The issue is that if you schedule extra classes for these Learners, the ones you want to help do not attend, making them pointless and ineffective.”*

Co-researchers also claimed a lack of care between instructors and parents.

*T1: “According to reports, some Learners avoid extra lessons to avoid problems with their parents when they get home late.”*

The SGB replied:

*“Teachers do not disclose Learners’ issues to parents.”*

T2 added:

*“I do not think the department helps these Learners sufficiently. I think they do not create activities for advanced Learners.”*

**Interpretation:** The discussion group demonstrated that progressed Learners suffer because they lack a firm basis. Learners promoted to the next level or grade despite failing may have considerable gaps in their comprehension of essential ideas (Mogale & Malatji, 2023). Not filling these gaps presents issues when the programme builds on past knowledge. Fundamental skills may be complex for accounting Learners. Without a foundation, learners may struggle with complicated topics and projects. Moving struggling learners to the next grade without helping them may lower their self-esteem. Struggling with the topic might lead to frustration, inadequacy, and indifference towards learning, thereby increasing the risk of dropout (Chitrakar & Nisanth, 2023). CER helps advanced Learners overcome their obstacles regardless of race, intellect, or income (Ndaba, 2020). The study indicates that advanced Learners require customised tutoring to address fundamental gaps and engage with the program. Targeted interventions boost confidence and mastery, increasing educational equity.

#### **4.2.5 Theme 5: Time constraints**

Lack of accounting teaching time was a time constraint in this project. Time constraints limit accounting teachers' professional growth, reflection, and experimentation aimed at improving CK and PCK. Teachers may not have time to attend workshops or learn new teaching methods due to severe workloads, administrative duties, or other obligations. This can hinder classroom innovation, collaboration, and learning. Time constraints may limit accounting teachers' PCK development, thereby affecting learners' learning and achievement (Martina et al., 2020).

##### **Subtheme 5.1: Inadequate time for accounting classes**

During the discussion meeting, co-researchers stated that time limits affect decision-making, planning, and task execution since people must work within the provided timeframe to achieve their goals.

The following was raised:

*T1: “Role-playing and classroom management are difficult with the accounting period’s time limit. This limitation makes it harder to grab Learners’ attention and start the day’s lesson.”*

All co-researchers agreed that accounting lessons were short. The co-researcher noted that accounting time was insufficient due to lengthy activities, making it difficult to continue the following day. Additionally, erasing and starting over can be frustrating when trying to accommodate other classes.

H1 reported that:

*“The department provided answer books to learners, but time remains limited regardless of the provision.”*

*T1: “When Learners arrive late from the previous session, I have to pressure them to finish the lesson, which impairs comprehension.”*

The co-researcher highlighted concerns about the 30-minute accounting subject period.

The following concerns were highlighted:

*T1: “As previously said, time is another constraint. For example, T2 will teach for 30 minutes and release Learners 10 minutes later. That kills me since I won’t have enough time to finish the syllabus. If I pressure Learners, they won’t understand the lesson.”*

*“Another issue is that when you monitor the class, you may find some Learners doing nothing because they left their activity books and textbooks at home, requiring you to discipline them.”*

T2, however, highlighted the following issue:

*T2: “Books left at school would also cause problems with homework.”*

All co-researchers worried about accounting class time.

*L1: “I become more confused if we mark an activity today and do not finish it until tomorrow.”*

Another co-researcher concurred:

*S1: I hear your frustrations about the time allocated for accounting lessons.”*

**Interpretation:** At a co-researcher meeting, accounting lecture time was criticised for hindering decision-making, planning, and classroom performance. T1 underlined that

those 30 minutes were insufficient for engaging Learners, managing classroom disruptions, and completing work, irritating and pressing teachers and learners. Late learners and limited resources made it hard to complete lessons in a single session. Although the department offered answer booklets to address these issues, all co-researchers agreed that accounting lectures need additional time to be effective. L1 struggled to divide activities between days, highlighting the necessity to finish lectures in one sitting, whereas S1 favoured giving accounting more time. Accounting time in the Annual Teaching Plan (ATP) may harm teaching, learning, and learner achievement (Letshwene & Du Plessis, 2021). In conclusion, the 30-minute accounting sessions hinder teaching and learning; hence, the co-researchers suggest extending them to enhance classroom engagement. CER suggests adding accounting time to boost learner learning and reduce teacher and learner stress.

### **Subtheme 5.2: Lack of extra classes**

A school without supplementary lessons may hinder learners' understanding and achievement. Without outside curricular integration, Ndaba (2020) says learners struggle to master courses and keep up with peers. Poor performance and depression generate learner knowledge gaps. Not having additional courses restricts the opportunity for one-on-one support and guidance during the learning process as well as the opportunity to develop essential skills such as critical and analytical thinking, problem solving, etc. For this subtheme, perhaps teachers and policymakers could increase academic achievement and learner participation by fostering an inclusive and welcoming educational atmosphere. In the focus group discussion, co-researchers expressed dissatisfaction regarding extra courses offered by their department.

The following statements were made:

*T2: "Accounting teachers have a challenging time improving their CK and PCK without taking extra classes. This restriction makes it harder to do in-depth research, put what you have learned into practice, and get personalised help, all of which are necessary for learning sophisticated accounting concepts and training methods."*

The other co-researcher pointed out that.

*H1: “Lack of supplementary classes limits Learners’ accounting knowledge and proficiency, affecting academic performance and interest.”*

Another co-researcher was concerned about:

*L1: “Our parents punish us for arriving home late, so we do not stay for extra classes. We skip extra classes, even though they could help us.”*

### **Interpretation:**

Grade 11 accounting teachers find it challenging to enhance CK and PCK due to inadequate additional accounting sessions. T2 proposed that the curriculum boundaries limit learners' comprehension of complex accounting issues and the pedagogical strategies instructors employ; thus, there was a need to expand the scope of learning. H1 concurred that structural disparities limit learners' achievements and participation. L1 illustrated how parental restrictions on waiting until late to conduct additional lessons limit academic advancement. The need for systemic change, including adopting another educational paradigm, calls for a critical, emancipatory response. Such programmes would help teachers and Learners overcome pedagogical barriers. Eliminating these hurdles increases CK and PCK, creating a richer, more comprehensive learning environment that prepares Learners for the complexities of accounting (Ndaba & Dube, 2021). Recognising and addressing these structural barriers helps teachers and learners succeed. Educational programming enhances the learning of CK and PCK. This study advocates for institutional reforms to aid accounting teachers and Learners. The following section discusses methods to enhance CK and PCK.

### **4.3 Strategies Aimed at Enhancing the Content Knowledge and Pedagogical Content Knowledge of Accounting Teachers**

Researchers discussed accounting teachers' strategies for improving their CK and PCK. The co-researchers argue that these strategies should improve performance, understanding of the topic, and education. Co-researchers offered seven approaches to support Grade 11 accounting teachers in their focus group on CK and PCK. These approaches are: 4.3.1 Teamwork boosts CK/PCK; 4.3.2 Accounting teachers' vision; 4.3.3 Trained accounting teachers; 4.3.4 Parental input; 4.3.5 Progressed Learners taking extra classes; 4.3.6. Accounting time adjustments: and 4.3.7 Workshops, and these are discussed in the following sections.

### 4.3.1 Formulation of teamwork to enhance CK and PCK

Teachers can share viewpoints, methods, and industry insights through collaboration. This communication enhances CK and fills gaps. Collective efforts improve curricular comprehension, classroom instruction, and evaluation. Collective teaching, resource discovery, and assessment design improve PCK, making learning more engaging and successful (Mishoe et al., 2018). Teamwork improves communication and collaboration. Leadership and trust increase through knowledge-sharing.

T1 shared their experience regarding team formation:

*T1: "I had trouble approaching several teachers when I started here. After we attended a school activity, I felt more comfortable among them. I found it easy to interact with them since we had fun and created relationships. This event greatly improved my teamwork."*

As teachers organised teams, Learners realised the necessity of cooperation and collaborated with others.

Another co-researcher emphasised the significance of team formulation:

*H1: "Effective teamwork among accounting teachers fosters a collaborative environment where sharing diverse experiences enhances both content knowledge and pedagogical strategies, ultimately benefiting Learners' academic outcomes".*

### Interpretation

T1 emphasises the initial reluctance to talk to co-workers and how social interactions create relationships necessary for relational pedagogy. This was the story of how loneliness transformed into collegiality and how great relationships amplified the collaboration. H1 states that collaboration enhances pedagogy and learning. This critical emancipatory talk shows how inclusivity and collaboration may challenge educational structures. This paradigm promoted equal and cooperative teacher-learner agency. Teamwork solves systemic education issues via shared knowledge and collaboration. Such schools improve learner learning and teacher training (Eden, et al., 2024).

### 4.3.2 Shared vision in teaching accounting

Teamwork with knowledgeable peers and a goal boosts CK and PCK. Collaboration makes learning clear, and teachers ensure consistency. Qhosola (2016) avers that teams must acknowledge diversity. A planned strategy gives team members a common aim.

*T1: “Getting dedicated and not working in silos will help us be accountable in whatever we do, improving accounting performance.”*

Co-researchers stressed the importance of a shared vision in the accounting department during a discussion group.

*T2: “Our accounting department works together to increase financial accuracy, transparency, and innovation.”*

*H1:” The accounting department now has a clear, long-term plan aligned with Organisational goals. The collaboration and communication are effective.”*

**Interpretation:** Critical emancipatory research and discourse analysis illustrate how language affects power dynamics in T2’s claim about the accounting department’s shared vision. T2 emphasises “collaboration” and “shared purpose” in forging improvement in financial habits. Such wording showcases the value of a vertical analysis and appreciates that relationships, teaming comprehension, and collaboration of human components, rather than technology, enhance performance. Accuracy, transparency, and creativity demand a shift from separate to integrated processes, rejecting individualistic productivity and favouring a democratic, inclusive accounting paradigm. A unified vision and collaborative culture may revolutionise the accounting department, according to this research on language and power systems. Qhosola (2016) observed that the team values their unique experiences, which may lead to important discoveries and transformation via devotion. T2’s explanation of accounting department teamwork and unified vision shows how language shapes power and culture. This idea challenges hierarchies and alters responsibility and creativity by fostering participation and integration. Critical emancipatory studies and discourse analysis indicate that shared ideas and empowerment change society.

### 4.3.3 Trained accounting teachers

These co-researchers proposed training accounting professors to enhance CK and PCK.

Improving CK and PCK need accounting professors. As the accounting curriculum evolves frequently, workshops, conferences, and specialised training keep instructors current with accounting standards, best practices, and new technologies (Ngwenya et al., 2021). This programme helps teachers understand complex accounting topics, refine their teaching methods, explore creative approaches, and develop practical evaluation tools, thereby improving their subject knowledge and teaching skills. Well-trained accounting teachers can engage learners, deepen their comprehension of accounting principles, and prepare them for career success. During the discussion group, co-researchers stated that training instructors could improve performance and knowledge of CK and PCK.

This was what transpired:

*H1: "Organised professional development improves accounting teachers' subject and pedagogical content knowledge (CK and PCK) and the results for their Learners." Also, teachers can share best practices and make accounting training better through collaborative learning."*

*S1: "There are start-up workshops attended annually to assist both novices and experienced teachers to keep them updated. These workshops also help teachers write papers that benefit all Learners. For instance, Bloom's taxonomy is employed."*

*T1: "We are now confident in our ability to teach because the workshops prepared us to tailor lessons for the needs of diverse Learners."*

The Department of Basic Education (DBE) requires subject advisers to lead workshops on challenging topics (DBE, 2011a). Ndaba (2020) states that these workshops assist instructors in concentrating on advanced Learners, provide high-quality assessments, and emphasise evaluation in teaching and learning.

**Interpretation:** The focus group discussion shows that organised professional development workshops equip accounting teachers to critically evaluate materials and instructional methods. The critical research-based discourse reveals how instructors

disrupt standard teaching techniques by sharing information. Bloom's taxonomy and differentiated teaching help match material to learners' needs. Working collaboratively in professional development empowers teachers, as seen in T1's confidence rising from getting training to actively implementing inclusive and mindful teaching techniques.

#### 4.3.4 Parental involvement

Parental participation may enhance accounting instructors' CK and PCK by revealing learners' learning needs and challenges. CK may be improved by parents helping instructors apply accounting concepts to learners' personal and family finances. Parents' comments on teaching techniques, learning materials, and evaluation may help instructors customise classes to learners' needs, enhancing PCK and engagement. Some studies found that instructors were concerned that parents did not support their learners, despite the necessity of family participation. Learners from varied backgrounds got less support (Ngwenya et al., 2021). Co-researchers stressed parental participation in children's education. They said:

*T1: "Parents can help accounting teachers improve their CK and PCK."*

The other co-researchers added how this can improve accounting teachers' PCK and CK:

*T2: "CK and PCK of accounting teachers are greatly improved by parental participation. By strengthening home-school ties, teachers learn about Learners' needs and learning styles. Collaboration leads to better accounting teaching and learner outcomes."*

*L1: "Having parents active in our academics helps reduce stress. Working with them on assignments would make them easier and give us more parental support."*

**Interpretation:** The intricate connection between parental involvement, accounting instructors' CK and PCK, and learners' emotional and practical support was examined. Critical discourse analysis promotes educator-parent partnership to uncover socio-cultural aspects of schooling. Home-school collaboration validates teachers' and learners' viewpoints and shows instructional power. Critical emancipatory study reveals how parental involvement improves education, addresses academic

assignment problems, and empowers learners (Ndaba & Dube, 2021). The discourse challenges established educational hierarchies and promotes a more inclusive, participatory approach that stresses parents' vital role in the holistic development of learners and teachers by emphasising learner stress alleviation and support dynamics. Parental participation creates a collaborative environment that enhances teachers' understanding of the topic and learners' emotional well-being. Recognising socio-cultural dynamics and power relations may help us create an inclusive educational climate that empowers parents and all stakeholders. Researchers should study these partnerships to aid learners and teachers.

#### **4.3.5 Attendance of extra classes by progressed Learners**

When accounting learners struggle, extra lessons help teachers' CK and PCK. As these pupils ask for guidance, the teacher must improve their accounting knowledge, simplify complex concepts, and find new ways to teach them. Modise (2016) recommends hiring qualified teachers. This method usually improves teachers' understanding and confidence. PCK also requires teachers to tailor the curriculum to learners' learning needs. By working with tough learners in extra classes, teachers can identify learning gaps and misconceptions and tailor teaching. This enhances their differentiation efforts and helps all learners understand and retain accounting principles. Extra lessons can help accounting learners learn and perform. The Bill of Rights states that every child has the right to education, and that it is the responsibility of a learner to attend school consistently and on time (South Africa, 1996a). The following was discussed in focus groups:

*H1: "Extra lessons improve accounting instructors' subject knowledge and teaching methods by increasing their content and pedagogical knowledge."*

*L1: "Extra classes improve teachers' subject and pedagogical content knowledge, helping them link concepts for pupils."*

*T1: "Learners are performing better and are now motivated to attend extra classes."*

*T2: "Parents are cooperative and encourage Learners to attend extra classes."*

**Interpretation:** Co-researchers in CER and CDA highlight how additional courses benefit difficult accounting learners, exposing a complicated link between instructor

progress and learner success. These supplementary sessions help learners overcome obstacles and allow professors to evaluate their teaching methods and subject knowledge. Teachers may enhance their PCK by modifying their teaching methods as they learn about their learners' problems. Studies have shown that this cycle is true: teachers require additional training to enhance their content knowledge and thus build more effective and engaging classrooms, and that structured pedagogical changes in education are needed. The transformation of learners and teachers created synergistic professional and educational communities in accounting. According to Sefoka and Odeku (2020), excellent education and training produce skilled human capital and resources. In conclusion, teacher development and additional courses to boost learner achievement show how professional learning improves education. Understanding learner difficulties helps instructors improve accounting instruction.

#### **4.3.6 Adjusting time allocated for accounting**

Adjusting accounting time allows deeper analysis of complex issues, improving Grade 11 accounting instructors' CK and PCK. Teachers may improve their CK by studying accountancy, real-world applications, and advanced problem-solving. Group projects and simulations are more versatile with additional time. This flexibility helps instructors to tailor lessons to specific learners and increase PCK, making learning more interesting and compelling. The National Education Evaluation and Development Unit (NEEDU) (2018) policy brief states that Learners learn at different speeds in any class. This was why some Learners need more time to learn. Accounting should be given more time, according to co-researchers. The following was noted:

*T2: "Allocating more time for accounting allows teachers to deepen their content knowledge and pedagogical content knowledge, fostering more effective teaching practices."*

Time is increased by attending extra classes. This was stated:

*L2: "Spending more time on accounting improves comprehension and analytical skills needed for complex financial situations."*

*T2: Added.*

*"I feel free if I run out of time trying to help Learners comprehend some difficult concept in our normal class, I do not pressurise them, I make sure that they understand challenging concepts because I know I still have extra class to move to what was not covered in our actual class."*

**Interpretation:** T2 and L2 emphasise the problem of time allocation in accounting education. CER shows how the expected time increase reflects a socio-political context that empowers or marginalises subjects and practitioners. T2 implies that enhancing teachers' PCK indirectly enhances learner learning and restores curricular design agency. L2 links increased accounting time to the development of crucial analytical abilities required in real-world financial situations, showing that these skills are needed to navigate a complex economic environment and incorporate the topic into larger social responsibilities. CDA also shows that these claims justify more accounting teaching, making it an essential social and economic skill. This discourse may reveal power relations, such as who was heard when advocating for curriculum modifications and how this impacts various Learners' access to information and educational equality. In conclusion, the time allocation in accounting education illustrates how pedagogy, socio-politics, and educational fairness interact. T2 and L2 emphasise accounting's role in socialisation and argue for additional instructional time to give instructors curricular autonomy. Research on these processes shows that inclusive discourse is important to ensure all voices are represented in fair educational practices.

#### **4.3.7 Attending workshops**

Participants advised teachers to attend accounting seminars to stay current with the curriculum and learn multiple ways to deliver knowledge.

*T1: "Workshops improve content delivery. An effective training can assist an accounting teacher in mastering the material."*

Co-researchers stressed that workshops improve the delivery of information.

*H1: "Accounting teachers improved their CK and PCK by attending workshops, which helped them explain complex ideas in classes."*

*T2: Attending these workshops twice a year helps a lot"*

**Interpretation:** T1 argues that workshops affect accounting teachers' CK and PCK. Critical discourse shows power dynamics in education, where professional growth can improve teaching. Workshops promote constructivist teaching by emphasising teachers as active learners. CER says this debate encourages teachers to challenge norms and enhance education. Workshops let teachers question hierarchies and exchange information. Theory-practice workshops enrich CK and PCK learning. Teachers need this intervention to teach challenging courses and reform schools. In conclusion, workshops improve understanding of the material and pedagogical topics to help accounting teachers advance professionally. Through cooperation and knowledge-sharing, these workshops equip teachers to challenge conventional procedures and handle educational complexity. Such approaches improve teaching and enhance learner learning.

#### **4.4 Conditions Necessary for the Successful Implementation of Accounting Teachers' Content Knowledge and Pedagogical Content Knowledge**

Co-researchers suggested the following prerequisites for Grade 11 accounting teachers to implement CK and PCK:

##### **4.4.1 Conditions for a team**

To succeed, teams must commit. Group commitment makes everyone a leader. Open communication lets team members share knowledge. Members cooperate and build trust.

*T1: "Teamwork improves collaboration, innovation, and problem-solving, increasing productivity and success."*

The other co-researcher highlighted that:

*T2: "Team should work together, share ideas, and support one another."*

The other co-researcher added:

*H1: "What I like is that we now have strong leadership that encourages innovation, collaboration and growth. There is also an understanding that open and effective communication among team members is crucial".*

*Learners who initially hesitated to share their knowledge with us appear to be more open and transparent these days. This is what was said:*

*L1: "There is a culture of trust, respect, and empathy among Learners and teachers".*

*L1: "Added to say we are given tasks daily and receive immediate feedback from our teachers. This motivates us a lot."*

**Interpretation:** The ability to collaborate inspires innovation, creativity, and teamwork, according to co-researchers. Critical discourse analysis tracks the relationships and narratives of power and discourse extremities in support of stakeholders. A homogeneous team may conceal motives, power, and resource inequities, thereby contributing to the system's inequities. CER also seeks to have us determine the extent to which these collaborative activities empower and/or marginalise stakeholders; genuine collaboration may require deliberate effort to ensure that every perspective is welcomed and that all stakeholders have the necessary voice (Swartz & Nyamnjoh, 2018). Collaboration increases productivity and enhances performance; however, such collaboration should foster equity and inclusivity. It was an optimal balance between teamwork and stakeholder engagement. In summary, stakeholder cooperation was likely to enhance productivity and innovation; critical attention to relationships and power was necessary to ensure an equitable voice and discourse. Empowering everyone in inclusive collaborative settings requires recognising and resolving differences. Future researchers and practitioners must stress fairness to benefit all stakeholders.

#### **4.4.2 Conditions for shared vision**

Teachers may share ideas about what makes a good accounting education, leading to variations in curriculum, instruction, and assessment. Teachers can collaborate and share knowledge. Clear roles and responsibilities for teachers, administrators, and curriculum developers may improve collaboration and programme alignment. Motsoeneng (2023) emphasised that shared vision increases member ownership.

*T1: "Co-researchers wanted to improve accounting teachers' CK and PCK. To teach progressed Learners, teachers attended frequent professional development training."*

Coresearchers stated that all the members in the accounting department have a unified understanding of the department's objectives.

T1: said.

“I now understand how things are done because there is clear communication in our department.”

*T2: “What I like is we are all involved in decision-making”*

T2, added.

*“We are all focused on one goal: seeing our schoolteachers and learners perform better than yesterday.”*

**Interpretation:** As seen above, stakeholders are more invested in increasing Grade 11 accounting teachers’ CK and PCK. Shared vision fosters collaboration, drives collective success, and stresses stakeholder involvement in a participatory and inclusive educational environment. This comment demonstrates how educational systems consolidate various antagonistic interests into a single aim, thereby sidelining dissenting voices. The ideal unifies, empowers, obfuscates, and entrenches systems of supremacy. An articulated goal motivates educationalists and other concerned parties to confront and rethink collaborative pedagogy to better address the needs of all learners through a critical emancipatory lens (Qhosola, 2016). Such collective responsibility advances professional development and dismantles systemic obstacles to quality education, thereby democratising and equalising education. Last, a shared vision may boost education and cooperation, but marginalisation and power hierarchies must be avoided. Creating equitable educational settings that satisfy all learners’ needs requires inclusiveness and critique of current methods.

#### **4.4.3 Conditions for enhancing content knowledge**

Cognitive, emotional, and social factors are needed to increase topic knowledge. First, successful learning environments provide resources, tools, and materials that promote exploration and understanding of the topic. Second, discussions, collaborative learning, and hands-on activities let learners articulate their ideas and insights. When learners think they can increase their knowledge via effort, they are more likely to seek out new content and evaluate their comprehension (Motsoeneng, 2023). Finally, positive feedback helps learners develop, while reflection helps them critically examine their learning processes and results to build on current knowledge and incorporate new ideas. Subject learning and lifetime learning thrive in this atmosphere. This happened in the discussion group:

*S1: “Teachers attend annual start-up workshops to kickstart”*

*One of the co-researchers added*

*H1: “Those workshops helped a lot when coming to teaching progressed Learners because they guide us on how to teach them.”*

*L1: “There is self-directed learning, also collaboration, as there is sharing of knowledge and best practices among peers.”*

*T2: “There is access to up-to-date resources, like textbooks, online materials and technology.”*

**Interpretation:** Bergmark (2020) states that Grade 11 teachers provide accounting knowledge, concepts, and practical applications through collaborative workspaces, ongoing training, and wide-ranging resources. Initiating such an example illustrates the essential discussion about teachers' prowess and learners' achievements by demonstrating the teachers' knowledge and insight into learners' knowledge gaps. Critical emancipatory action research might prove how active professional support and abundant resources assist teachers in advancing and transforming the texts of pedagogy that omit the socio-cultural aspects. The focus of this approach was on teachers' empowerment to self-advocate and redesign educational methodologies to address learners' social, educational, and knowledge gaps, thereby rectifying inequities within the learners' ecosystem. Critical engagement makes learning more inclusive and beneficial for instructors and learners. Finally, collaborative cultures and significant professional development help Grade 11 accounting teachers grasp. CER highlights structural barriers to teacher effectiveness and learner progress, advocating for fair and socio-culturally aware transformational strategies. Empowering teachers improves their careers and makes learning more relevant for all learners.

#### **4.4.4 Conditions for enhancing pedagogical content knowledge**

Pedagogical content knowledge (PCK) must be developed through topic knowledge and practical instruction. Gess-Newsome et al. (2019) argue that continuous professional development allows teachers to connect with their discipline's content and technique, sharing best practices and experiences. Research and resources on teaching and curriculum design enhance instructional tactics. Teachers should reflect on their teaching and learner results to enhance PCK. Finally, a supportive, creative,

and experimental educational environment helps instructors adapt to learners' needs, thereby enhancing PCK (Akbar, 2023). Co-researchers enhanced focus group accounting teacher PCK improvement conditions.

They said:

*T1: “Teachers used varied techniques to address Learners’ misconceptions.*

Another co-researcher stated:

*H1: “Improving accounting teachers’ pedagogical content knowledge deepens their understanding of accounting concepts and equips them with effective teaching strategies that accommodate diverse learning styles, creating a more engaging and impactful learning environment for Learners.”*

**Interpretation:** T1 advocates for influence teaching, with the trainer clearly explaining to the learner in the focus group, advocating a scarcity model of understanding. H1 says proactive PCK augmentation supports adaptive schooling. This encourages diversity by acknowledging and accommodating different learning styles in a debate about education’s transformational capacity. CDA reveals how diverse views interact, revealing educational power dynamics that support teacher agency and learner interaction. CER emphasises the need to empower teachers to overcome pedagogical barriers and build a more collaborative and responsive classroom. In conclusion, T1 and H1 highlight the necessity to strengthen PCK to move from deficit-oriented to proactive pedagogy. Teachers may create more engaging and responsive learning environments by emphasising inclusion and adaptation to meet diverse learner needs. Teachers and Learners can see education’s transformative potential with CDA and CER.

#### **4.5 Threats that May Hinder the Strategy to Enhance Grade 11 Accounting Teachers’ Content Knowledge and Pedagogical Content Knowledge**

Threats to the approach to improve CK and PCK of Grade 11 accounting teachers are listed in this section. These threats were thoroughly discussed in section 4.7.1. Co-researchers raised threats to accounting teachers’ CK and PCK techniques during the focus group discussion.

##### **4.5.1 Failure to formulate a team**

They said:

*T1: “Communication issues, competing priorities, and distrust among co-researchers might hinder collaboration.”*

*T2: “Ineffective teamwork and communication limit us from sharing insights and varied views, which are crucial for innovative teaching and learning, which can improve our subject and pedagogical content knowledge.”*

**Interpretation:** Effective collaboration in team dynamics was crucial, especially in research and education. Communication hurdles, competing priorities, and lack of confidence can hinder collaboration among teachers and co-researchers, according to T1. T2 adds that improper team formation can hinder the growth of content and pedagogical knowledge. Without strong cooperation and communication, teams may lose opportunities to share insights and views, which are necessary for innovative teaching and learning (Qhosola, 2016). These terms highlight trusting, strong team ties to boost performance. Finally, collaboration and communication promote research and teaching. To build a welcoming climate for insight sharing, communication and trust issues must be addressed. Excellent teamwork improves research and teaching.

#### **4.5.2 Poor attendance of workshops by accounting teachers**

Poor attendance at professional development workshops limits accounting teachers' exposure to innovative teaching methodologies and current practices needed for effective instruction, threatening their PCK. Co-researchers noted the following:

*T1: “We want to attend workshops since we know they benefit us; however, due to cost limits, they are only for novice instructors, but we feel like even seasoned teachers need to be developed.”*

The co-researchers found that low workshop attendance limits meaningful dialogue, diverse perspectives, and collective reflection for professional growth in developing CK and PCK.

**Interpretation:** According to the co-researchers, workshop participation impairs instructors' capacity to develop PCK through creative tactics and undermines the collaborative atmosphere required to comprehend CK and PCK. Educator disengagement stifles the conversations and exchange of perspectives necessary for inter-reflective and advanced professional practice. Lack of engagement in workshops limits the individual's and communities' potential to grow in the adaptive practices that

advance the educational outcomes in accounting, say scholars. Finally, professional development workshops increase teachers' knowledge and collaboration with the accounting education community. Participation in workshops cultivates discourse and synergistic thinking that enhance professional practice. Addressing this issue enhanced the quality of teaching and learning.

#### **4.5.3 Poor attendance of extra classes by progressed Learners**

Co-researchers worried that progressed Learners rarely attend extra classes to improve their performance. They stated the following:

*T1: "Lack of attendance in extra classes threatens Learners' content knowledge (CK) and pedagogical content knowledge (PCK), as consistent engagement in these supplementary sessions is essential for understanding and applying complex concepts."*

Another co-researcher added:

*L2: "Poor attendance of extra lessons by progressed Learners may hamper their academic success by preventing them from reinforcing essential concepts and abilities."*

**Interpretation:** The consequences of disengagement on academic growth regarding class attendance were expressed by T1 and L2. The attendance criteria outline a power hierarchy of knowledge, in which CDA argues that educational discourse is a product of power. The use of the term 'threat' suggests a degree of urgency and, therefore, responsibility, which, in the absence of underlying structural issues such as accessibility, relevance, or the constructed worth of these ancillary courses, may lead to a blame-the-learner paradigm. CER could propose a shift in focus from attendance to consideration of these Learners' realities, a recognition of their agency and barriers to participation, such as socio-economic status, a rigid curriculum, or a lack of relevance to their learning needs. Such an approach would call for a paradigm shift in teaching methods to enhance engagement, identify multiple pathways of knowledge acquisition, and create a space for all learners to thrive. In summary, the learners' problems call for a radical shift in thinking about attendance as a proxy for success and a better grasp of the multiple variables that influence their engagement. Emphasising learners' realities enables the design of more accessible and relevant lessons and the creation of a fairer educational space in which all Learners can thrive.

## **4.6 Anticipated Evidence of Success to Enhance the Content Knowledge and Pedagogical Content Knowledge of Grade 11 Accounting Teachers**

This section offered co-researchers' expected success from improving Grade 11 accounting teachers' CK and PCK.

### **4.6.1 A call for continuous professional development**

Continuous professional development updates skills and fills knowledge gaps to keep people current with industry changes (Abu-Moghli et al., 2021).

*T2: "Professional development enhances content and training. Growth-friendly environments result from instructor collaboration and learning. These conversations and experiences increase our pedagogical material understanding and learner service."*

*In support of what was mentioned by T2, this is what H1 had to say:*

*H1: "CPD helps teachers adapt to changing educational situations and grow professionally. By continually training and reflecting, we improve our CK and learn how to communicate it to Learners, improving their learning experience."*

**Interpretation:** Both statements stress how CPD improves instructors' skills and practices. T2 supports growth and PCK through educator cooperation and shared experiences. H1 highlights how CPD and reflective techniques help teachers adapt to educational issues. CPD increases CK and instructors' ability to teach and engage Learners, enhancing education.

### **4.6.2 The implementation of programmed learning communities in the teaching of accounting**

The Integrated Strategic Planning Framework for Teacher Education and Development (ISPFTED, 2019) defines programme learning communities (PLCs) as groups that enable classroom teachers, school managers, and subject advisers to collectively determine their developmental trajectories and plan activities to advance them. PLCs have been shown to improve accounting learners' engagement and comprehension by fostering collaborative learning. PLCs let learners work together on complex accounting issues and develop critical thinking abilities by exchanging opinions. The discipline of accounting utilises this integrated approach to strengthen theoretical foundations while incorporating practical applications. Coaching and

feedback systems within PLCs strengthen learner confidence, performance, and retention. Communication, accountability, and community-focused cultures within learner cultures enhance learners' accounting expertise, equipping them for future success.

This is what transpired during the focus group discussion:

*S1: “The establishment of programme learning communities fosters a collaborative learning environment where teachers share their experiences and strategies. This peer interaction is crucial in enhancing both PCK and CK, as teachers refine their understanding and approach to teaching complex accounting concepts.”*

*H1: “Participating in learning communities encourages teachers to engage in reflective practice. Through regular discussions and feedback, teachers are not only able to deepen their content knowledge but also improve their pedagogical strategies, ultimately leading to better learner outcomes in accounting.”*

**Interpretation:** Program learning communities improve teachers' CK and PCK, especially while teaching complicated accounting topics, according to the co-researchers. S1 emphasises that these communities enable instructors to collaborate and share their techniques, thereby improving their teaching. H1 emphasises reflective practice, where frequent conversations and comments in these communities improve instructors' subject matter competence and teaching methods. Working together through cooperation and reflection improves accounting learners' outcomes, demonstrating that a supportive learning environment for instructors is essential for successful teaching.

#### **4.6.3 Attending accounting Sundays by all accounting Learners**

This is what transpired in the focus group discussion as evidence of success:

*S1: “We now have accounting Sundays, whereby we noticed that on weekends, Saturday is fully booked for most of the Learners to attend extra classes, and then we decided to come up with something new, which we call “Accounting Sundays.”*

*T1: “Attending Sunday classes offers Learners a unique opportunity to reinforce their understanding of accounting concepts in a structured environment. When*

*teachers observe that their Learners are more engaged and knowledgeable during regular classes, it contributes to their own PCK. This engagement not only boosts the Learners' confidence but also challenges teachers to adapt their strategies to maintain that interest and deepen understanding.”*

*H1: “From my observations, Learners who participate in these supplementary classes often bring new perspectives and questions to the classroom. This dynamic can foster a collaborative learning environment. For teachers, leveraging these insights can enhance their CK by making them more attuned to their Learners' evolving needs and tailoring their teaching methodologies accordingly. It creates a feedback loop where both teachers and Learners grow from the experience.”*

**Interpretation:** These “Accounting Sundays” engage Learners better by providing them with allocated time to study their new accounting principles. This method enhances learners' comprehension and prompts engagement and inquiry, which may re-energise the classroom. With this increased engagement, teachers may adapt their pedagogical delivery to sustain learners' interest and further scaffold deeper learning. Learners supplement regular classes with new ideas and inquiries, and this positive, synchronous feedback setup creates an atmosphere of collaboration. Thus, the educational and professional experiences of learners and teachers undergo optimal transformation.

#### **4.6.4 Involving all stakeholders in the accounting curriculum implementation**

Based on all stakeholders identified from focus group discussions and co-researcher interviews, the study was included in the implementation of the accounting curriculum. Regarding the implementation of the accounting curriculum, all stakeholders must be included to ensure relevance, effectiveness, and success. Teachers, industry experts, learners, parents, and regulatory authorities can improve curriculum design and delivery through their diverse viewpoints and skills. Teachers may provide pedagogical advice, while industry experts can ensure the program meets market needs. Engaging learners in the process encourages ownership and motivation. Additionally, parent and regulatory agency comments may verify that the curriculum satisfies educational requirements and community needs. An environment that encourages stakeholder participation and feedback might enhance the existing curriculum and better equip

learners to understand the nuances of accounting. Section 2.4.1 in the literature recommends greater stakeholder engagement in teaching and learning, regardless of rank or background. Disadvantaged groups would have the same chance to participate in enriching knowledge, research, and design. Mohale (2020) advises, in his research, to include all stakeholders, irrespective of their past, as education was in flux and could be transformed by many factors.

The following was noted during the discussion:

*T1: “Involving local businesses in the curriculum development process not only ensures that Learners learn relevant skills but also prepares them for real-world challenges. By collaborating with employers, we can align our educational objectives with industry needs, ultimately enhancing learner employability.”*

The other co-researcher said:

*H1: “Community involvement is crucial in shaping a well-rounded accounting curriculum. When we actively engage parents and community leaders, we can gain valuable insights into the expectations and aspirations for our Learners, ensuring our curriculum addresses the needs of all stakeholders and fosters a sense of shared ownership in the educational process.”*

**Interpretation:** CDA, PAR, and CER demonstrate that including all education stakeholders, teachers, industry professionals, and community members during the implementation of the accounting curriculum fosters collaboration and amplifies the voices of the educationally marginalised. CDA illustrates the roles that educational discourse, educational power dynamics, and the voices of others play in the discourse of relevance and relevance in education. To the co-researchers, industry and community alignment were critical to participatory practices that engage in educational decision-making, shifting from teacher-centred pedagogies to collaborative problem-solving activities that address real-world challenges and educational outcomes. CER further supports this line of reasoning by advocating for a curriculum that allows learners to transcend socioeconomic constraints and to emerge as full participants in the educational process. Taken together, these frameworks demonstrate that participatory accounting curriculum frameworks have the potential to address inequities in the community and among learners.

#### 4.6.5 Adequate resources in teaching accounting

The literature indicates that adequate resources promote effective instructional delivery by teachers; thus, the lack of these resources hinders the effective implementation of the curriculum.

*T2: “Adequate resources, such as up-to-date textbooks, access to accounting software, and well-designed curricular materials, are essential for equipping accounting teachers with the tools they need to convey complex accounting concepts effectively. When teachers have access to these resources, their PCK improves significantly, allowing them to adapt their teaching methods to meet the diverse needs of their Learners.”*

*SGB1: “One of the key indicators of success in accounting education is how well teachers understand both the subject matter and how to teach it. Adequate resources not only enhance CK but also provide teachers with real-world examples and case studies that can be integrated into lessons. This relevance engages Learners more deeply and fosters a better learning environment.”*

*H1: “In my experience, resources like professional development workshops and ongoing training in emerging accounting practices greatly enhance teachers’ confidence and effectiveness in the classroom. This professional growth is reflected in their ability to convey PCK, as they become more adept at anticipating learner misconceptions and tailoring their assessments to encourage deeper learning in accounting.”*

**Interpretation:** Accounting professors need suitable materials for PCK and CK, as seen above. It shows that current textbooks, accounting software, and well-structured curricular materials enable instructors to explain complex accounting concepts and real-world situations, thereby making courses more engaging. This connection helps teachers address learners' needs and misunderstandings, creating a positive learning environment. Workshops and frequent training increase instructors' classroom confidence and flexibility. The talks illustrate that a comprehensive approach to resource supply, including materials and professional development, enhances accounting education by boosting instructors' topic delivery and responsiveness.

## 4.7 Conclusion

Researchers assessed and analysed chapter results. It was CDA-tested. Themes and subthemes examined in the study. The co-researchers assessed the content and pedagogy of Grade 11 accounting instructors. The following chapter covers the study's results, controversies, limitations, future research, and suggestions.

## **CHAPTER 5: FINDINGS DISCUSSION, RECOMMENDATIONS, AND CONCLUSIONS**

### **5.1 Introduction**

The previous chapter outlined a comprehensive methodology for conducting the study, emphasising the need to analyse information gathered during discussions with other academics. This chapter summarised what we found about the content knowledge (CK) and pedagogical content knowledge (PCK) of Grade 11 accounting teachers, based on the study's goals, which include identifying the problems these teachers face, looking at ways to improve their CK and PCK, understanding what was needed for successful teaching, analysing possible challenges to effective teaching, and figuring out the key parts of workable solutions. This discussion looked at the main ideas and smaller topics that come from critical discourse analysis (CDA), critical emancipatory action research (CER), and participatory action research (PAR) to explain the factors affecting accounting education for Grade 11 learners.

### **5.2 The Challenges Encountered by Grade 11 Accounting Teachers**

Conversation transcripts show that Grade 11 Accounting teachers face many interconnected challenges that affect their ability to build and use Pedagogical Content Knowledge (PCK) and Content Knowledge. School collaboration breakdowns impede teachers' ability to share ideas and learn from one another, thereby hindering the improvement of teaching. Recent research suggests that ineffective collaborative frameworks impede teachers' ability to adapt their methods. In keeping with Ngwenya et al.'s (2020) concerns about accounting departments' lack of professional communities, teachers said curriculum expectations force them to plan alone. Quansah (2022) also noted that new instructors lack official peer support and have nowhere to turn. Ineffective teamwork causes Learners to learn differently, teachers to teach differently, and the accounting department to disintegrate. From a critical perspective, this impediment suggests structural issues cause instructors' inability to operate independently. Dube and Hlalele (2018) suggest a freer and participatory culture that promotes collaborative meaning-making.

Common concerns were instructors' and other significant people's inability to communicate. Some educators said that departmental expectations, standard exams, and curricular modifications were not communicated or communicated late. This

validates Campbell et al.'s (2020) claim that poor communication hinders education. Some educators reported that their schools' meetings were rare and focused on administrative matters rather than CK and PCK progress. This matches Eden et al. (2024). Learner voices voiced ambiguity because teachers provided diverse explanations, especially for exam preparation. This matches Ngwenya (2019). The CDA for these interactions shows how hierarchical communication styles favour top-down decision-making and discourage meaningful debate. CER emphasises that power imbalances hinder collaborative knowledge-building and deter instructors from contributing. Increased communication requires more than logistics. Democratic engagement must replace shared professional accountability.

Lack of a learning vision was the third most significant obstacle to successful teaching. Many teachers complained that their department's lack of a pedagogical plan caused uneven topic coverage, irregular teaching sequences, mismatched examples, and evaluation issues. According to Haque et al. (2016), a shared vision drives organisational readiness and continual improvement. Some educators employed learner-centred methods that were congruent with current accounting teaching practices, while others used outdated methods that promoted memorisation; these matches (Letshwene & Du Plessis, 2021)

According to Mogale and Malatji (2023), Learners found it hard to judge good work because teachers had diverse criteria. CER highlights that inconsistent department norms overlook Learner criticism and muffle educators' voices, hindering improvement and perpetuating inequality (Esau, 2013). Without a unified vision, integrating CK and PCK growth into daily life proved more difficult, hurting Learner outcomes and teacher agency.

Teacher competence concerns also affected instruction quality. Many teachers indicated they did not understand advanced Grade 11 topics such as financial accounts and VAT adjustments. Similar difficulties were found by Filgona et al. (2020), suggesting that excellent PCK requires a high CK content. Some teachers said they used textbooks and past exams since they did not know how to explain difficult concepts. Lertdechapat and Faikhamta (2021) found comparable results. Ndovela et al. (2023) found that a lack of training prevented teachers from learning new methods. Critical Educational Research (CER) argues that unequal access to professional

development leads to inadequate teacher support (Doucet et al., 2022). Skill gaps hinder CK/PCK integration, making it harder for teachers to understand curricular requirements and construct lessons that foster deep conceptual knowledge. According to the poll, teachers reported uneven or nonexistent parent engagement. As Munje and Mncube (2018) found, many parents did not attend meetings or monitor Learner development, which worried several teachers. Hornby and Lafaele (2011) found that parents cited long workdays, a lack of accounting knowledge, and a lack of trust in homework aid as major obstacles. Learners also reported that their parents' lack of involvement, especially in stressful times, hurt their study habits and confidence. This matches Deysolong (2023). The CDA says a lack of parental involvement reveals institutional inequalities that make it harder for some families to pay for their children's education. CER states that parental participation was essential to participatory education and that it reduced the support network needed to improve Learner outcomes (Eden et al., 2024). We must utilise more family-friendly engagement strategies to increase parental involvement rather than expecting families to meet school expectations.

### **Finally, educators are always worried about time.**

Many criticised the Grade 11 Accounting curriculum for having too much content and not enough time to study each topic. This matches Letshwene (2019). According to Sekao and Engelbrecht (2022), instructors spent most of their lesson preparation time on administrative tasks. Professors often omitted practical work or gave Learners fewer chances to practise, which hindered their understanding. Like Ngema and Maphalala (2021), several teachers reported rushing through subjects to finish the syllabus, resulting in superficial learning. Critically, these time limits represent structural and operational constraints that hinder the application of instructors' pedagogical subject knowledge. These limits reveal a discrepancy between policy and classroom practice, according to CER (Dube & Hlalele, 2018). To provide teachers with the time they need to focus on CK and PCK growth, we must rethink how we assign work, educate quickly, and support them.

### **5.3 Lack of Trained Accounting Teachers**

This study revealed that under-qualified instructors remain a substantial challenge to teaching accounting. Co-researchers emphasised that unprofessional training inflicts CK and PCK gaps. The results confirm that training was more than peripheral; it was necessary to equip teachers to handle rapid curricular changes and diverse educational needs (Balkrishna et al., 2019). Untrained accounting instructors may propagate misunderstandings and errors (Hobbes & Porsch, 2021). The lack of sufficient topic expertise leads to low confidence, commitment, and differentiation among instructors.

The absence of pedagogical training affects instructors' teaching strategies, particularly when it comes to more complex accounting topics. These teachers are more likely to create a rigid, uninspiring classroom environment. The focus group data from co-researchers highlighted the demand for specialised professional development. Improving teacher training, which in turn enhances Learner outcomes and engagement, should be a priority for governments and educational authorities.

Recommendations include adopting integrated pedagogical training in accounting that develops both CK and PCK. Building partnerships with accounting professional bodies may enable lecturers to access updated accounting teaching methodologies and standards through continuing professional education. Lastly, mentoring novice trainers by senior trainers may facilitate further training and improve accounting education.

#### **Subtheme 2.1: Limited content knowledge in the subject**

Subtheme 2.1 addresses the issue of limited topical comprehension in the accounting discipline, whereby a deficiency in accounting topic knowledge impedes the facilitation of teaching and learning. Colleagues also considered the training received in higher education as insufficient. As S1 suggests, novice instructors lack a coherent understanding of the topics, thereby constraining their ability to teach fundamental accounting concepts. As S1 indicated, novice instructors are at a disadvantage since it takes two to three years to master the subject. Nonetheless, even with multiple years of teaching experience in accounting, such instructors tend to misalign their methods with appropriate teaching strategies to diversify learners' learning outcomes. H1 specifically referenced the root problem of missing foundational knowledge and how it interferes with Learners' ability to perform, thereby underscoring the necessity of

modifying Instructional Design to address fundamental knowledge gaps and improve subject outcomes.

The fact that subject-matter restrictions are taken as the basis for the improvements required in accounting education serves as the foundation for the debate. CDA and critical CER enable instructors to examine the Accounting Education content and the accompanying teaching strategies. The integrated approach within teaching and learning enriches instructors' CK and enables them to accommodate multiple aspects of their learners. CDA and CER fostered a culture of sustained professional development, enabling instructors to transform their teaching practice. Such an approach enriches the discipline of accounting education and equips Learners with the skills and knowledge required to navigate the complexities of the profession.

### **Subtheme 2.2: Inadequate teaching materials and methods being used in the classroom or the lack of pedagogical content knowledge**

Co-researchers stressed the need for better accounting education materials and methods during focus group discussions. T1, a co-researcher, worried that the lack of technological aids, such as tablets and PowerPoint presentations, would make accounting classes less engaging and more challenging for pupils. T2 stressed the need of ongoing professional development, particularly for new teachers, and noted a lack of support for experienced teachers. The talks showed that start-up workshops provide basic training, but their frequency and content are insufficient to keep pace with the expanding accounting curriculum and Learners' needs. The co-researchers agree that professional development should involve both rookie and experienced instructors to ensure that all teachers have the resources and confidence to present the curriculum.

Financial restrictions that limit the volume and accessibility of professional development workshops were also highlighted in the discussion. Despite appreciating improvements in topic knowledge from biennial workshops, participants demanded more regular sessions to encourage continued growth. S1 and other co-researchers said that although seminars are helpful, they do not provide enough training. CDA and CER emphasise critical interaction with professional growth. Addressing financial constraints and promoting inclusive training may help stakeholders create a supportive atmosphere that supports all instructors. Enhancing teacher professional development

was essential to improving the effectiveness of accounting education teaching and learner outcomes.

### **Theme 3: Deficiency of parental involvement**

Insufficient parental engagement hinders learners' academic progress; thus, we analyse it thoroughly. This research found that low parental participation lowers learner motivation and self-confidence, lowering academic performance. Munje and Mcube emphasise that parents need to meet the learner's academic and social-emotional needs; however, this was often not the case. This disengagement was a violation of the South African Schools' Act of 1996, an absence of parental engagement that also mirrors the household's socioeconomic plight. Evidence suggests that additional parental participation in education fosters a supportive learning environment that supports learners' achievement. There was a need to bring together educational institutions, communities, and legislators to enhance parents' ability to engage in their children's education.

#### **Subtheme 3.1: Impact on academic performance**

The discussion group demonstrated with colleagues how parental involvement impacts learners' achievement. Jacob (2022) states that the absence of academic support from home is strongly associated with school attitude problems. L1 pointed out that many learners do not have a home "second knowledge acquisition" because of parental disengagement concerning their schooling, which was emotionally detrimental. According to Akbar et al. (2017), such neglect affects learners' understanding of the subject, especially relating to accounting, and induces anxiety and distance from the classroom. T1 and T2's evidence on unprepared learners and the detrimental effect of family conflicts on academics illustrates how these problems are compounding. Educational strategies, such as adding courses, do not solve the knowledge problem in learners when parental involvement is missing, and the cycle of educational disadvantage, especially when combined with low socioeconomic status, is exacerbated.

The results suggest the importance of shifting systems to recognise the complexities of socioeconomic factors in relation to parents' educational engagement. Teachers are fundamental to the processes, and as stated, require further assistance to tackle external barriers. The partnership of families and schools was fundamental to

educational improvement. (Mpuangnan & Ntombela, 2024), More communication, education to parents, and community resources may assist teachers and learner support. A more comprehensive education system was needed to address the educational, administrative, and legislative systems to achieve educational success and effective education, and to motivate learners to take charge of their education and increase their self-efficacy.

### **Subtheme 3.2: Social and emotional development**

This study highlights the significance of parents' participation even more regarding learners' social and emotional development. Co-researchers describe a schism in parents' perceptions of educational involvement and responsibilities. Particularly when parents perceive educational gaps, feelings of disempowerment and concern become even more critical. This schism likely contributes to emotional and anxiety issues learners may confront, especially when family support was critical for motivation and self-confidence. Although T1 and L1 have the capacity to succeed, evidence suggests that parental participation was neglected and illustrates gaps in the educational pathway, highlighting the urgency of teacher-parent collaboration to nurture a functional educational ecosystem.

Informed by these findings, educational stakeholders ought to pivot to programs that emphasise the importance of parents' involvement in their children's education, regardless of educational background. Workshops and regular parent-teacher meetings promote a sense of community and collective academic ownership of the children. CDA and CER empower teachers to recognise and distance themselves from disempowering, exclusionary beliefs toward specific parent groups. Collaboration and understanding between teachers and families may create a supportive atmosphere that boosts academic achievement and fosters emotional and social growth, making learners more resilient and self-assured.

### **Theme 4: Progressed accounting Learners**

The results show that advanced Learners fail to comprehend advanced ideas because they lack basic principles. Overcrowded classrooms limited individualised support, and poor collaboration between educators and parents exacerbated this. Thus, accounting teachers must recognise these issues and adapt their methods to match learners' needs.

**Recommendations:** This would address the requirement for advanced Learners' support systems to emphasise essential skills. Differentiated teaching, scaffolded learning, and personalised remediation may help these learners close the knowledge gap (Bender, 2012). A more inclusive and supportive accounting education environment may personalise advanced Learners' educational experience to their requirements, improving their accounting knowledge and academic confidence and motivation. Long-term, such a multidimensional approach would reduce dropout rates and improve educational outcomes for at-risk learners.

### **Theme 5: Time constraints**

Results show that accounting professors' professional development and instructional improvement were primarily impacted by a lack of time. As the findings indicate, accounting faculty have very little time to devote to their CK and PCK. Teacher workload, along with their administrative position, was possibly overwhelming, thus leaving little time for reflection, collaboration, and participation in professional development activities. Time limitations slow the advancement of world-class teaching and diminish the ability to devise innovative teaching methods that enhance learners' substantive outcomes and/or achievements. These findings were further confirmed by Martina et al. (2020), who called for greater awareness among educational stakeholders of workload reorganisation, along with the provision of time for teachers.

**Recommendations** include restructuring schedules to allow for more professional development, creating a supportive community for teachers, and ensuring that accounting teachers are supported to enhance their PCK and, consequently, their support for Learner engagement and success.

#### **Subtheme 5.1: Inadequate time for accounting classes**

During the co-researchers' discussion meeting, teachers expressed concern about the time allocated to the accounting lesson. This research confirms that issue. Most believe that 30 minutes is insufficient for accounting, which hurts teaching and learning. Due to time constraints, instructors said they cannot use role-play, engage learners throughout the lesson, or handle classroom disturbances. Thus, instructors are under pressure to provide content quickly, which hinders learner understanding. Unprepared or late learners reduce the time available to cover the course. L1 said he

was unhappy with the division of tasks over numerous class periods, which irritates instructors and confuses learners.

The department has provided additional resources to address this difficulty, but the co-researchers believe they are inadequate and that accounting classes must be extended. The experts found that accounting is complex and requires more concentrated and continuous training than other disciplines. S1's claim that accounting deserves more time supports this. Changes to the Annual Teaching Plan (ATP) to lengthen accounting periods are necessary to create an optimal accounting learning environment. Structured approaches to time management in accounting classrooms enhance Learner learning while increasing effectiveness, thereby fostering successful future teaching practices.

### **Subtheme 5.2: Lack of extra classes**

Subtheme 5.2 emphasises co-researchers' comments regarding the absence of additional coursework in the accounting department in the focus group discussions. T2 emphasised the instructors' lack of CK and PCK due to insufficient further learning opportunities, which prevents them from delving into advanced accounting issues while practising critical teaching methodologies. H1 corroborated that such limitations worsen learners' learning, participation, and overall academic performance, thereby making learning more difficult. L1 pointed out an additional prominent societal issue: parental control and expectations, which deter learners from enrolling in additional courses, thus depriving them of the valuable aid provided. This addresses the nexus of educational and familial relations and illustrates that external social factors worsen the systemic educational challenges.

The systemic issues from Grade 11 accounting instruction require reform, as illustrated by the co-researchers' findings. The manifestations of the debates highlight the traditional curriculum's gaps/weaknesses and emphasise the need to develop educational alternatives that offer learners greater individualised attention and engagement. A more comprehensive and responsive educational setting that enhances academic achievement, critical analysis, and problem-solving should address the absence of supplementary courses as a concern for teachers and governments. The educational improvements outlined enhanced learners' accounting skills, empowered teachers to use efficient, practical teaching methods, and closed

identified knowledge gaps, equipping learners with the tools to manage the intricacies of the subject.

#### **5.4 Strategies Aimed at Enhancing the Content Knowledge and Pedagogical Content Knowledge of Accounting Teachers**

Focus group participants developed a list of seven suggested actionable strategies to assist Grade 11 Accounting teachers in enhancing their CK and PCK. The first suggestion was the inter-teacher collaboration, where teachers could share and discuss their CK and PCK. A common accounting vision was stressed as essential for instructor motivation and guidance. Professional development for accounting instructors was essential to keep them up to date on curricular changes and successful teaching methods.

Parental engagement was also important for creating a supportive learning environment. It was suggested that advanced learners attend additional courses to understand better and master the curriculum, and that accounting lecture times be adjusted to allow them to engage fully with the content. Finally, seminars were necessary to introduce instructors to new teaching techniques and accounting processes. These solutions meet contemporary educational demands and holistically improve accounting teaching.

##### **5.4.1 Formulation of teamwork to enhance content knowledge and pedagogical content knowledge**

The study indicates that cooperation was necessary to enhance Content Knowledge (CK) and Pedagogical Content Knowledge (PCK) for Grade 11 accounting instructors. T1 and H1 demonstrate the impact of collaborative practices on teachers' teaching methods and learners' performance. T1's accounts of early hesitations and how to overcome them to establish genuine relationships with colleagues demonstrate the value of academic social networking. These social ties enable instructors to pool their experiences and ideas to enhance their CK and pedagogical content knowledge. H1's emphasis on successful collaboration illustrates the impact of collaborative efforts on teachers' practices and learners' achievements, thus associating collaboration among teachers with learners' enhanced performance. Additionally, the findings suggest expanding democracy and inclusiveness in educational settings. Supporting teachers' collective agency integration is distant from the hierarchical structures that limit

knowledge exchange and collaboration. The discussions emphasise that a responsive, collaborative communication structure is essential for professional development and systemic educational change. Collaboration within a school helps establish a culture of sustained emphasis on improvement, enabling teachers to meet the curriculum's teaching and learning objectives. This study highlights the need for sustained professional development that fosters cooperative interdisciplinary efforts in educational systems to maintain educational progress.

#### **5.4.2 Shared vision in teaching accounting**

The shared vision technique enhances CK and PCK while refining pedagogical strategies among Grade 11 accounting teachers. T1 asserts that sharing information and working as a team are fundamental to accountability and performance in accounting. A shared vision fosters partnership, which addresses curriculum development and empowers teachers to collaborate across diverse experiences and perspectives. This context enhances the ecosystem of accounting pedagogy. This ecosystem of accounting pedagogy enhances the mutuality of the educational effort, supporting pedagogical improvement and closing performance gaps for learners.

T2's perspectives testify to the transformative possibilities of the discourse of shared vision collaborations. The focus on accuracy and accountability, along with the creativity involved, represents a transition from an individualised pedagogical focus to a collaborative one, characterised by sustained collective effort and shared goals. Critical emancipatory research analyses departmental power relations and suggests that a fundamental hierarchical breach counters the integration of a shared vision within siloed departments. This illustration of working together enhances pedagogy advocates for a culture of collaborative participation among teachers that fosters educational improvement. The integration of a shared vision among the teaching staff demonstrates the development of a responsive, inclusive, and improvement-oriented pedagogy in an educational environment.

#### **Recommendations for Implementation:**

As part of the vision plan operationalisation strategy, time devoted to team teaching goal alignment workshops was vital. The goal of these workshops was to provide space for instructors to showcase their wins and voice their challenges, and to address their concerns through pedagogy. To enhance accountability and protect the work of

the collaboration, clearly defining objectives and expected performance measures as indicators should ease their workload.

Moreover, the collaboration, along with vision-based professional growth, should be initiated first. Enhancing interpersonal skills through workshops on communication, conflict resolution, and cooperative problem-solving would strengthen the department's relational dynamics and foster a sense of community and collective purpose in the activities to be undertaken. Upon recognising the benefits of heterogeneous teams and empowering teachers to contribute, the accounting department has improved its innovative responsiveness to learners' needs. Such a setting allows innovative educational transformation, balancing accountability with exemplary practice.

#### **5.4.3 Trained accounting teachers**

Training accounting instructors improves CK and PCK. According to Ngwenya et al. (2021), seminars, conferences, and specialist training are vital for teachers to stay current on accounting standards and pedagogical best practices. Structured professional development helps instructors grasp complex accounting topics and create creative teaching and evaluation methods. This complex training method enhances instructors' accounting knowledge and teaching skills, thereby improving learner outcomes. According to co-researcher H1, well-trained and motivated instructors may engage learners and deepen their comprehension of the topic, preparing them for accounting success.

Older teachers oppose change, despite the advantages of professional training. Traditional techniques are generally seen as adequate; therefore, they resist change. According to its rules, the Department of Basic Education (DBE) must provide organised workshops to help instructors collaborate (DBE, 2011a). Workshops allow instructors to discuss complex accounting topics, exchange best practices, and create high-quality assessments for learners of all levels, including advanced learners. As Ndaba (2020) notes, these collaborative projects prioritise assessment in teaching and learning, fostering a supportive environment for teachers to refine their approaches. Thus, using these collaborative professional development practices enhanced accounting teachers' skills and overcame change resistance, thereby improving educational outcomes.

#### **5.4.4 Parental involvement**

According to the primary investigators, the Workshop Meeting naturally turned to discussing the significance of parent involvement as a strategy for building both CK and PCK in the teaching of accounting. The results indicate that parents and teachers working together develop a greater understanding of the accounting concepts learners need, the various learners' styles, and the different ways these concepts can be applied. Teachers who solicit parents' participation in children's education are in a better position to adapt teaching and learning resources to the diverse needs of learners. This collaboration not only improves teachers' teaching practices but also benefits learners academically through enhanced support. The results support the need for schools to focus on and develop and nurture parental involvement to build effective home-school partnerships that address the communication and understanding gap concerning learners' education.

In addition to this, the emotional and practical backing obtained from the parents' participation was valuable, underscored by learner's views in that such partnership ease the pressure and create a feeling of assurance and support. By rethinking conventional educational hierarchies and acknowledging the power relations in the classroom, the discussion proposes an inclusive framework that empowers all parties concerned - teachers, learners, and parents. The potential of parents' participation was a game changer not only in overcoming the academic problems but also in the development of a community that was positive and supportive, one that recognizes and appreciates the role of every member in the education system.

**Recommendations:** Building on the current work, future lines of investigation should centre on the means to maintain these collaborative partnerships and investigate the ongoing impacts on educational equity, participatory learning, faculty professional growth, and the creation of an integrated ecosystem that streamlines the effectiveness of all the participants.

#### **5.4.5 Attending extra classes by progressed Learners**

The dialogue established that taking additional classes is a key approach to improving the educational accounting experience. Co-researcher H1 described it as extra classes were a key strategy to enhance the CK and PCK of accounting teachers, as

they know more about the content and learn how to teach it better. This highlights both sides of the extra classes: they support learners who need to learn the basic and core principles of accounting, and they are also essential for teachers' professional development. L1 supported this by saying, "Extra classes are important for teachers to increase their CK and PCK so that they can mesh the concepts better for their learners". The quotations indicate how a positive educational setting supports continuous, give-and-take learning for both teachers and Learners, leading to better accounting education.

In terms of recommendations, it was crucial to emphasise the establishment of structured and regular extra classes as an integral part of the accounting curriculum. Having heard from both H1 and L1 goes to show the absolute necessity of providing teachers with additional systemic support to strengthen their CK and PCK further. Schools ought to provide additional resources and professional development to equip teachers to better handle and address the complexities of the additional learner support sessions. Furthermore, as proposed by Sefoka and Odeku (2020), there needs to be a stronger focus on ensuring that all learners receive the additional support resources. This would help better support the academic needs of the more challenged learners while simultaneously providing teachers with even greater support to foster a more substantial learning environment, thereby ensuring that both teachers and learners in the accounting education environment truly flourish.

#### **5.4.6 Adjusting time allocated for accounting**

The discussion of the reorganisation of time in accounting education shows that focusing on the teaching time of accounting education can deepen the CK and PCK of Grade 11 accounting teachers. The statement from T2 that more time spent on the subject (accounting) enables the teachers to learn more establishes a link between the depth of a teacher's knowledge and the level of learning of the learners. This was consistent with the socio-political facet of education, which, in a way, illustrates the equilibrium between the pace of learning for the individual learners (of the class) and the (prescribed) curriculum. The statement illustrates a reconceptualisation of teacher empowerment, in which teachers can determine the direction of curricular changes that provide them with greater teaching control. With increased accounting instruction, teachers were able to cover the intricate details of the content and use a variety of teaching strategies that increased learners' interest in the subject.

In addition, L2's focus on the cultivation of higher-order thinking skills exemplifies another central role that accounting education plays within the community: equipping Learners with the ability to confront pertinent issues in the domain of finance. This commentary situates accounting within the realm of social concern and economic participation beyond the acquisition of knowledge. The discussions on the need to increase instructional time for specific subjects reveal the underlying politics of education, particularly the advocates of the 'education modification' discourse. It highlights the proposed systems of inequity and unequal access to higher order thinking skills offered to different groups of learners. Therefore, the results indicate that educational stakeholders need to invest in the relational context of discussions, with an emphasis on the diversity of participants, so that discussions transform advocates of educational inequity into supporters of educational equity. Ultimately, the advocacy to increase the time allocated to accounting instruction reinstates the importance of discipline, and it strengthens teachers' roles in creating a better, more just educational space.

#### **5.4.7 Attending workshops**

Engaging in conversation about the policy for attending workshops revealed an even stronger link between professional development and the augmentation of CK and PCK among accounting teachers. Participants' responses highlighted the importance of workshops in preparing teachers for current curriculum changes and teaching strategies. Teachers participating in these collaborative working sessions can refine their accounting knowledge and enhance their teaching strategies. This shift from a conventional to a constructive approach enables teachers to provide learners with a more fruitful, knowledge-rich learning experience in an interactive, discovery-oriented environment.

The research also shows that workshops overcome the barriers of teaching difficult topics. Teachers can share knowledge together to tackle and disrupt the usual practices of teaching, thereby enhancing their teaching adaptability and efficacy. Such transformations demonstrate the value of building professional learning communities in which teachers take charge of their own learning. Hence, these workshops close the gap between theory and practice and lay the groundwork for transformative practice. This strategy also benefits the teaching community and enriches the learning

opportunities for teachers and, consequently, the Learning experience of their learners.

## **5.5 Conditions Necessary for the Successful Implementation of Content Knowledge and Pedagogical Content Knowledge of Accounting Teachers**

In 5.4.1 below, the conditions that co-researchers proposed as necessary for the successful implementation of CK and PCK among Grade 11 accounting teachers are discussed.

### **5.5.1 Conditions for a team**

The results understand commitment as the starting point for collaboration, as the common goal of partners of the collaboration opens windows for creativity and problem-solving, and makes visible the value of cultivating a climate of free and reciprocal trust and communication for the growing of ideas and perspectives; the discussion describes the elementary factors that increase the productivity of all participants in the collaboration, and specifies examples of considerable success achieved through commitment in the collaboration, teamwork scenarios.

In addition, the section examines potential inequities arising from working together, recognising that the idealisation of partnerships often overlooks the unequal distribution of power and influence among participants. It discusses motivational and resource inequities and concludes that the deficiencies in collaboration must be addressed. It was suggested that an equal opportunity activism approach be adopted. This practice should be viewed as essential for deriving the most value from collaboration and, in addition, for fostering the environment in which the concerns of each participant are addressed. The results promote as a necessity the reflection and communication that accompany the results achieved through inclusivity, which must be maintained to effectively promote teamwork and, therefore, convert coaction into established collaboration.

### **5.5.2 Conditions for a shared vision**

Education accounting stakeholders consider having a shared vision a necessity for effective collaboration. Researchers emphasise that teachers are unified in their purpose regarding CK and PCK, galvanising ownership and commitment to self-development. That devotion becomes a shared vision, which serves as the basis for

accounting teachers to participate in ongoing training and collaboration aimed at customising their teaching to the evolving needs of learners. This part members of the teaching and educational administration showcase the partnerships and shared purpose in Motsoeneng (2023) so eloquently describes resulting in improved educational outcomes.

Regardless of the value of the collective vision outlined earlier, the potential consequences of power, exclusion, and the reproduction of frameworks of the educational system were brought to the forefront of the dialogue. While the potential achievement of a singular vision, especially in instances of collective commitment, was certainly endorsed, there was a more pressing need to highlight the possibility of overshadowing a multitude of views, especially those who, for one reason or another, are marginalised, and who, within the context of the vision, may feel a sense of resignation. It was our contention, therefore, that the articulation of the vision outlined be accompanied by mechanisms that ensured the capture of the whole range of voices, the invitation of which would have a direct bearing on the articulation of the vision. It was with this focus, then, that this part of the discussion strives to illustrate the importance of collaboration and common purpose, while at the same time showing that the advancements of this collaboration also seek to show the continuation of obstructing mechanisms.

### **5.5.3 Conditions for enhancing content knowledge**

The characteristics of collaborative settings, ongoing training, and a range of educational resources are invaluable in enhancing teachers' Mastery of Content specifically of Grade 11 Accounting Education. Within these framework Conditions it was possible that Teachers' Knowledge of Accounting was of a High Order. These teachers were able to understand, identify, and correct learners' Misconceptions. Hence these learners performed better. This illustrates that even teachers' collaborative frameworks serve to deepen their understanding of the Content and better to understand the Valued Outcomes of learners. As teachers are kept informed of new teaching Methods and changes to the curriculum, Professional Development Motivates them to change their Teaching Strategies, Necessary to meet the challenges of a new Education System. By creating Professional Development Communities, Schools improve the instructional quality of their teachers.

This analysis explicitly states and clarifies the necessity of the access to various and different kinds of materials to enrich teachers' CK. When teachers receive different materials such as electronic resources, textbooks, or other real-world resources and learning materials, they are better able to examine and teach advanced accounting skills. This leads to better learning as teachers refine their teaching to address the different needs and interests of the learners. This explains the role of the CER as giving an understanding of the other socio-cultural factors that are related to teaching and learning. Recognising the other systemic barriers to the teaching effectiveness and the learner outcomes can lead the stakeholders to equity and inclusive education. This emphasises the need for educational framework based on the collaborative learning and shared teaching to develop the teachers to fit the needs of the Learners.

#### **5.5.4 Conditions for enhancing pedagogical content knowledge**

Strengthening PCK for accounting teachers emerges as a major condition for effective teaching and learning. Focus group talks cemented the importance of attending to learners' misconceptions as T1 cited a reactive stance peculiar to many traditional teaching methods. This gives credence to a strong understanding of accounting teachers, and the need for a variety of teaching methods that accommodate learners. These methods are critical for identifying and addressing the diverse learning needs of learners and for fostering an inclusive classroom that encourages active learning and a higher level of understanding of the subject matter.

In that regard, H1 describes the proactive PCK envisioning as the PCK that teachers ought to possess, as PCK implies that teachers should ensure that teaching practices should advance their pedagogical tact along with content knowledge, as such a focus invites us to encourage the professional development of teachers, especially those initiatives aimed at promoting authentic peer engagement. With such focus, teachers of accounting should be free of the traditional constraints and to reflect and adapt practices aimed at responsive diversity. PCK envisioning, more than addressing the academic needs of the diverse learners, should also free and agency teachers to address their innovative pedagogical practices. T1 and H1 addressing the same focus PCK guide us to endorse the educational framework that fosters productive teaching and productive learning as a means to inform the focus of the recommendations aimed at integrating such practices within the education systems to be developed in the future.

## **5.6 Threats that can hinder the Success of the Strategy to Enhance Grade 11 Accounting Teachers' Content Knowledge and Pedagogical Content Knowledge**

This section highlights threats that could hinder the strategy's success in enhancing the CK and PCK of Grade 11 accounting teachers. During the focus group discussion, co-researchers raised threats that might hinder the success of the strategies to enhance the CK and PCK of accounting teachers.

### **5.6.1 Failure to formulate a team**

The evidence concerning the dynamics of teams indicates that the failure to build effective teams was a threat to research and education. There are other potential blockers, such as a lack of communication, unclear priorities, and trust issues among the co-researchers, noted in the discussion, that could hamper the collaboration. Such blockers reduce communication within teams and, in turn, reduce the potential for teams to leverage the collaboration's combined effect needed to spark innovative change. Teams that are not effective at communicating and aligning their goals and objectives limit their ability to share thinking and ideas, thereby blocking the opportunity to improve content and pedagogy. Many team members in education and other research domains have expressed similar sentiments, thereby reiterating the need for collaboration in education.

To alleviate these concerns, building positive, trusting relationships among teams was essential. The first step is to create teams that provide opportunities to build effective, trusting relationships. Once the teams have been established, intergroup communication must be encouraged. Openness must be supported by leadership and be seen to be supported by leadership.

Inter-group communication can be supported by training in interpersonal skills. Focus team-building activities can complement these. In addition to integration activities, setting common priorities and goals can focus and energise teams. These elements can strengthen the organisation's research outcomes and provide a positive framework for leaders to operate within. These findings illustrate the importance of team formulation and the ongoing support and relationship building to promote collaboration.

### **5.6.2 Poor attendance of workshops by accounting teachers**

The workshops, though, which could be a platform for developing individual PCK, are severely underutilised, demonstrating a palpable gap in the profession's ability to foster collaboration. Co-researchers noted that the lack of funding left participation to rookie teachers, while the professional development of veteran teachers was neglected. This limited access stifles the growth of veteran teachers. It counters the potential positive outcomes of a collaborative experience in which diverse learning accounts could broaden understanding of the accounting classroom. The workshops that are poorly attended stifle the collaborative conversations needed to foster the adoption of divergent and responsive pedagogical frameworks and practices. This lack of engagement results in diminishing returns on education, as teachers are unsupported and ill-equipped to meet the aspirations of an evolving education system.

Given the anticipated low attendance at the upcoming workshops, we must adopt a new approach to encourage participation from all levels of accounting teachers. Educational institutions could investigate flexible funding arrangements or subsidised programs allowing both advanced and beginning teachers access to professional development activities. In addition, it was important to develop an environment that focuses on continuous improvement and collaborative activities. This could take the form of a peer model or a collaborative community of practice that enables informal discussion without the need to attend a formal workshop. The accounting education community can build an environment that sets continuous improvement as the standard by emphasising the value of collaborative development and removing attendance barriers to professional development. This new culture supports the development of teaching skills and improves Learner learning outcomes.

### **5.6.3 Poor attendance of extra classes by progressed Learners**

The phenomenon of learners in higher grades who poorly attend additional classes presents an encyclopedic problem impacting their engagement and potential success. Based on our co-researcher respondents, these additional classes are critical for bridging the gaps required for upper [educational] grade-level competencies. Contextually, and more importantly, the use of the operational word “threat” creates an impression of urgency, implying that the responsibility for their attendance falls on the teachers and the system. Hence, the problem structure suggested needs to be comprehensive enough to avoid assigning blame solely to the learners, especially

given that attendance at these classes was a delayed response to the larger contextual system [socioeconomic challenges, relevance of the content, institutional support]. A more effective problem framing can offer more meaningful dialogue regarding the engagement problem and the proposal of viable alternatives.

This anticipated outcome cannot occur without educational institutions considering a more balanced response. Reporting attendance was only a drop in the bucket of what needs to be understood and documented as the developed lived experiences of the learners and the meaning they assign to their participation in additional classes. It was only upon understanding these lived experiences that teachers can meaningfully construct engagement to promote inclusive, relevant pedagogy for classes designed to be supplementary.

Such initiatives may include customised supplementary classes to accommodate learners' interests and needs, ensuring access and promoting the appreciation of all forms of knowledge. Suggestions include flexible timetables, the integration of applied curriculum, and the establishment of mentoring relationships between advanced learners and their academic guides. Ultimately, the aim must be to establish a favourable teaching profile that encourages learners to self-direct their studies and achieve their full potential.

## **5.7 Anticipated Evidence of Success to Enhance Content Knowledge and Pedagogical Content Knowledge of Grade 11 Accounting Teachers**

### **5.7.1 A call for continuous professional development**

The importance of continuous professional development among teachers was evident and having it allows teachers to expand their horizons from simply 'doing' professional development to making it a core practice, as explained by T2 and H1. T2 referred to professional development as a community of practice model in which teachers develop their professional content knowledge (PCK) through sharing it with peers. The incorporation of different PCK from various teachers allows teachers to use different models of teaching (transformative teaching) as they scaffold their PCK from other teachers. The model enhances professional practice to achieve best practice as it allows teachers to scaffold their content to achieve best practice and learner engagement.

Furthermore, H1 emphasises the importance of further development and incorporating changes as the most significant element of one's growth in the field of education. The expectations of success postulate that the more an educator learns, the more he or she understands his or her CK and how to apply that to various learners. This not only provides teachers with the opportunity to address educational issues but also enables them to enhance learners' experience. Together, T2 and H1 depict the numerous facets of an educational institution's CPD as an investment in the teachers' and learners' success, which H1 demonstrates the need for educational institutions to elevate their professional development.

### **5.7.2 The implementation of programme learning communities in the teaching of accounting**

Focus Group Discussion participants noted that the introduction of Programmed Learning Communities (PLCs) fostered new professional development activities that enabled accounting teachers to enhance their teaching practices, particularly through collaborative teaching and reflective practices. Respondents noted that PLCs are the first and most important professional development activity, enabling participants to actively and meaningfully share their instructional practices and learn to enhance both their Content Knowledge (CK) and Pedagogical Content Knowledge (PCK). This cooperative activity provides a teaching community that enables teachers to tackle and overcome the challenges of teaching accounting. Through Peer coaching, teachers enhance their knowledge across various branches of the subject while developing effective pedagogical practices that meet the needs of diverse learners. An enriched collaborative atmosphere that accounts for teachers directly modifying their pedagogical practices to teach accounting provides this atmosphere. As a result, a collaborative atmosphere enhances school learners' outcomes, as teachers feel more confident in teaching accounting effectively and thoroughly.

Considering the findings from the data collected, it was suggested that schools and colleges make the setting up, ongoing establishment, and maintenance of PLCs as of the PLCs' teaching frameworks with institutional support. Such support can include providing time for teachers involved in PLC-focused activities, providing materials and tools to facilitate teaching strategy-focused workshops for integrated professional training, and enhancing opportunities for professional training in the teaching of accounting. In addition, schools should foster a culture of reflective practice to enable

teachers to review their experiences and the teaching practices they employ critically. A greater return on the human and material investment made by schools in PLCs can be achieved through the establishment of innovative teaching practices that lead to effective and sustained educational outcomes, such as increased teacher efficiency and improved learner outcomes in accounting.

### **5.7.3 Attending Accounting Sunday by all the Learners**

The introduction of 'Accounting Sundays' has been effective in improving learner participation and understanding in accounting topics. As noted in the focus groups, it was an ideal solution for the time constraints Learners experience on weekends due to Saturday classes. The Accounting Sunday's initiative supports learners and creates opportunities for open academic collaboration, helping them continue the inquiry and classroom engagement. These classes inspired learners to develop subject enthusiasm by empowering them to analyse topics and confidently express their opinions in regular classes. The academic engagement also indicates that Learners take ownership of their learning, which positively impacts learning outcomes.

Moreover, the bond fostered between the Learners and the teachers has a positive impact on the educational experience. The feedback from both teachers and learners from these sessions illustrates the significance of participatory learning. Teachers can enhance their PCK by asking learners to focus on their questions, then adjusting their teaching strategies to provide a more customised educational experience that meets learners' needs. This synchronisation establishes a feedback loop in which both learners and teachers gain confidence in learners' knowledge and skills, and teachers improve their CK and teaching skills.

### **5.7.4 Involving all stakeholders in the accounting curriculum implementation**

The benefits of including all participants in implementing changes in educational accounting affected the development of teaching strategies. Educational accounting focuses on attracting all participants in teaching accounting, a theme that emerged from focus group interviews and conversations with co-researchers. Consequently, this created an environment and ecosystem that nurtured learners and fostered a sense of ownership, as teachers facilitated teaching and collaborated with professional accounting practitioners to develop accounting resources tailored to learners.

Additionally, the importance of further developing ecosystem engagement was emphasised theoretically through inclusivity and diversity in the creation of client-relevant custom content and the reinforcement of diversity within relevant stakeholder content. This promotes further development by advocating frameworks that evolve and ensure the preservation of content diversity. Mohale (2020) explains the participatory dynamics in education and the need to engage people from diverse backgrounds to generate knowledge that reflects diverse experiences. Thus, the predicted advancement of the curriculum will develop frameworks for improved collaboration and communication among collaborators.

#### **5.7.5 Adequate resources**

Well-resourced teachers can perform better, and this research demonstrates that having resources available strengthens teachers capability, the developed resources can also improve accounting teachers the findings show that uninterrupted professional advancement was fundamental, accounting teachers further, as mentioned earlier, workshops equip teachers to meet the learners' needs from an understanding of industry needs, career advancement for teachers, and improve the quality of educator and instruction, heighten the instruction of the teachers to help tackle the challenges to prepare the teachers, Stakeholders must surround and provide skill development and enhancement of the teachers to ensure that the raw materials can form a solid community.

#### **5.8 Limitations of the Study**

One of the first studies to highlight issues in accounting teachers' CK and PCK. This chapter addresses significant study topics. First, the limited number of participants (12) and their diverse demographics make their findings and generalisations regarding other groups unreliable. Different sampling methods may be used in different scenarios. Small samples can lead to mismatches in later research and wrong findings. This study may apply only to specific geographic locations and accounting school systems, as it essentially reflects the sample provided. The second issue was groupthink, which occurs when dominant individuals speak for the group while silencing passive participants in focus groups and other qualitative data-collection methods. This study's cross-sectional design makes it hard to track changes in instructional strategies, Learner outcomes, or future teaching methods.

The study's themes' failure to address institutional policy changes limits perspectives on the complexity of accounting education, socioeconomic factors, and technological developments, which may hinder understanding of accounting pedagogy's pros and cons. The study emphasises the need to use diverse academic environments and thorough methods.

## **5.9 Conclusion**

The study's findings on grade 11 accounting teachers' CK and PCK are especially notable. These data demonstrate that teaching and learning face considerable obstacles. Lack of training, teamwork, and family participation hinders academic success. To reduce the accounting education gap, improvement measures must promote teamwork, professional growth, and parent involvement. Maintaining good educational transformation requires creating supportive conditions for these projects to succeed. The report emphasises the need for complete policies that promote teacher cooperation, stakeholder involvement, and sufficient funding to ensure teacher and Learner success. Accounting education can improve teacher effectiveness, Learner engagement, comprehension, and academic achievement, preparing them for accounting careers.

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## APPENDIX A: ETHICS APPLICATION

2021

### 1. APPLICANT INFORMATION

1.1	Title (Dr /Mr /Mrs /Ms)	Ms		
1.2	Surname	Mosaei		
1.3	Name(s)	Thakane Bridgitt		
1.4	Postal address	5658 Khuma Stilfontein 2551		
1.5	Contact details	0732281290	thakanemosaei@gmail.com	
1.6	Supervisor(s)/Project leader	Main: Dr Mokhampanyane		
		Core: Dr Motsoeneng		
1.7	Qualification registered for:		<b>Tick</b>	
	Master's Degree		✓	
	Doctoral Degree (PhD)			
	Other research project (please specify below)			
1.8	FRIC Approval Number (LS262a) [LEARNERS only]		16/21/06	

### 2. DETAILS OF THE STUDY

2.1	<b>Approved title of the study</b>
<p>ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS IN ACCOUNTING.</p>	

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<b>2.2</b>	<b>Main research question / Research questions</b>
	What are the challenges confronting Accounting teachers?
	Which strategies exist to capacitate accounting teachers?
	What are the conditions that will lead to the successful implementation of the framework?
	Which threats may obstruct the successful implementation of the framework?
	<ul style="list-style-type: none"> <li>• What should a framework for the successful teaching of Accounting include?</li> </ul>

<b>2.3</b>	<b>Research participants</b> <b>(e.g. Grade 12 Mathematics teachers)</b> <b>Please list participants with planned quantity.</b>	<b>Quantity</b>
<b>A</b>	<b>2 Grade 10 &amp; 12 Accounting teachers</b>	
	2 HOD	
	<b>2 Learners</b>	
<b>B</b>	1 SGB	
<b>C</b>	1subject specialist	

<b>2.4</b>	<b>Research site(s)</b> <b>(e.g. Borong Secondary School)</b> <b>Please list</b>
<b>A</b>	<b>Lebogang Secondary school</b>
<b>B</b>	<b>Teto Secondary School</b>
<b>C</b>	<b>Lephola Secondary School</b>
<b>D</b>	Letsete Secondary School
<b>E</b>	Nanabolela Secondary school
<b>F</b>	Lekgarietse Secondary School

<b>2.5</b>	<b>Data collection instruments</b> (e.g. Qualitative/ Quantitative / Mixed questionnaire(s)/ interview schedule(s) / observation schedule(s) / other)
<b>A</b>	<b>Please list</b>
<b>B</b>	<b>Focus group</b>
<b>C</b>	<b>Observation</b>

<b>2.6</b>	<b>Data collection procedure</b>  (Please outline <b>WHEN, WHERE</b> and <b>HOW</b> data will be collected)  <b>Data will be collected from the above mentioned secondary schools in 2022.</b> <b>Data will be collected by means of focus groups and observations.</b>

### 3. DOCUMENTS TO BE ATTACHED TO THE APPLICATION

<i>The following documents must be attached as a prerequisite for approval to undertake research in the Department.</i>		<i>Tick</i>
<b>3.1</b>	LS 262a approved by the FRIC (Humanities) [LEARNERS only]	√
<b>3.2</b>	Proof of registration [LEARNERS only]	√
<b>3.3</b>	Data collection instruments as identified under 2.5	√
<b>A</b>	<b>Observation</b>	√
<b>B</b>	<b>Focus group</b>	√
<b>C</b>		

### 4. ETHICAL ISSUES AND RISK ASSESSMENT (Please indicate)

In order to assess whether your proposed research is ethically compliant, ethics risks are categorised into four categories:

(1) Research involving minor risk

The likelihood of projected harm or inconvenience in the research is not greater than that experienced in daily life.

(2) Research involving low risk

Research in which the only anticipatable risk is one of potential awkwardness or discomfort to the participants.

(3) Research involving medium risk

Research in which there is a possible risk of harm or discomfort, but where appropriate steps can be taken to lessen or moderate overall risk.

(4) Research involving high risk

Research in which there is a real and foreseeable risk of harm and discomfort, which may lead to a serious adverse event if not managed responsibly.

4.1	<b>Will human research participants be used in your study?</b> <i>Please mark with an X or ✓ in the Yes/No/N/A box.</i>	Yes	No	N/A
4.2	<b>If yes, does the research study involve any of the following:</b>			
	a) Children or youth under the age of 18  (Attach parental consent letter)	✓		
	b) Individuals living with disabilities (physical, mental and/or sensory)  (Attach consent letter of legal guardian)		X	
	c) Individuals who might find it difficult to make independent and informed decisions for socio, economic, cultural, political and/or medical reasons		X	

d) Communities that might be considered vulnerable, thus finding it difficult to make independent and informed decisions for socio, economic, cultural, political and/or medical reasons		X	
e) Individuals who might be vulnerable for age related reasons e.g. the elderly		X	
f) Individuals whose spoken language differs from the language used for the research  (Make sure you translate your consent form and participant information sheet into the participants' first language for parental consent–	✓		
g) Women considered to be vulnerable (pregnancy, victimisation, marginalised etc.)		X	
h) Other (Please explain):			

4.3	Will data collection involve any of the following:	Yes	No	N/A
	• Access to confidential data without prior permission of participants		X	
	• Participants expected to commit an act which might reduce self-respect or cause them to experience shame, embarrassment, or regret		X	
	• Expose participants to worrying or upsetting questions or to processes which may have disagreeable or harmful side effects		X	

<ul style="list-style-type: none"> <li>• The use of stimuli, errands or procedures which may be experienced as stressful, harmful, or hostile</li> </ul>		X	
<ul style="list-style-type: none"> <li>• Any use of materials that are risky to human beings</li> </ul>		X	

**4.4 If you answered “Yes”, to any of the previously mentioned, explain (attach as an appendix) and justify. Explain, too, what steps you will take to minimise the potential stress/harm. (Please indicate if it does not apply to your study)**

To reduce the potential stress that may arise during the discussion, the discussion will be conducted in the participants' home language to avoid communication breakdowns within the group, ensuring clear conclusions. For learners under 18, permission will be requested from their parents and caregivers.

#### 4.5 Confidentiality of participants' identity

<b>4.5.1</b>	<p><b>Will the identity and privacy of participants be protected through pseudonyms or other forms of identification and the use of an informed consent form, which specifies (in a language that participants will understand):</b></p> <p><i>Place an 'X or ✓ in the Yes/No box</i></p>	<p><b>YES</b></p> <p>S ✓</p>	<p><b>NO</b></p> <p>O</p>	N/A
<b>4.5.2</b>	<p><b>Please note that participants should be informed about the following (where applicable)</b></p> <ul style="list-style-type: none"> <li>• The purpose/s of the research and how it is conducted</li> </ul>	<p>✓</p>		

<ul style="list-style-type: none"> <li>• The researcher, project leader and supervisor's identity, their institutional association and their contact details</li> <li>• Voluntary participation of participants</li> </ul>	✓		
<ul style="list-style-type: none"> <li>• Making sure that participants' responses will be treated in a confidential manner</li> </ul>	✓		
<ul style="list-style-type: none"> <li>• Be transparent about any possible limits on confidentiality which may apply</li> <li>• Ensuring participants that they are free to withdraw from the research at any time without any harmful or undesirable consequences to themselves</li> <li>•</li> </ul>	✓		
<ul style="list-style-type: none"> <li>• How the findings of the study will have any benefits, or may receive because of their participation in the research</li> </ul>	✓		


***4.5.2 Please attach the proposed consent and assent documents prepared to address all the above; if not, a full explanation is needed explaining how participants will be respected and protected.***

#### 4. DECLARATION BY THE APPLICANT

I undertake to use the information that I acquire through my research in a balanced and responsible manner. I furthermore take note of and agree to adhere to the following conditions:

- I will schedule my research activities in consultation with the relevant Department of Education, school principal and research participants (where relevant);
- I agree that involvement of participants in my research is voluntary, and that participants have a right to decline to participate.
- I will obtain signed consent forms from participants prior to any engagement with them.
- I will inform participants about the use of recording devices such as tape-recorders and cameras, and participants will be free to reject them if they wish.
- I will honour the right of participants to privacy, anonymity, confidentiality and respect for human dignity always. Participants will not be identifiable in any way from the results of my research, unless written consent is obtained otherwise.
- All interviews (recordings) will be transcribed verbatim and analysed as per conventional data analysis techniques (example(s) of interview transcript to be included in final dissertation)
- I will adhere to the principles of rigorous data collection, analysis and interpretation consistent with the design of the study.
- I will keep a data trail for possible auditing purposes as well as the safe keeping of raw data for a period of three years after publication of the results.
- I will send the draft research findings to research participants before finalisation, to validate the accuracy of the information in the report.
- I will not use the resources of the university when I am conducting my research (such as stationery, photocopies, faxes, and telephones) and
- I will include a disclaimer in any report, publication or presentation arising from my research that the findings and recommendations of the study do not represent the views of the Central University of Technology.

I declare that all statements made in this application are true and accurate. I accept the conditions for approval to conduct research and undertake to abide by them.

<b>LEARNER/RESEARCHER SIGNATURE</b>		<b>DATE</b>	20/08/2021
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## 5. DECLARATION BY SUPERVISOR(S)/PROJECT LEADER

I/We declare that I/we shall oversee the LEARNER's adherence to all statements as set out above.

ROLE	INITIALS and SURNAME	SIGNATURE	DATE
Main supervisor	M		
Co-supervisor 1	S.M		
Co-supervisor 2			

### FOR OFFICIAL USE

### APPROVAL OF FACULTY OF HUMANITIES ETHICAL COMMITTEE

Decision	Tick		
1. Application approved			
2. Ethical clearance number HREIC 04/03/21			
3. Application approved subject to certain conditions. <b>Specify conditions below</b> n/a			
4. Application not approved. <b>Provide reasons for non-approval below</b>			
<b>ETHICS COMMITTEE Chairperson</b>	<b>INITIALS AND SURNAME</b>	<b>SIGNATURE</b>	<b>DATE</b>

Cc Dean: Faculty of Humanities



## APPENDIX B: RESEARCH ETHICS APPROVAL



### RESEARCH ETHICS APPROVAL

**Date: 10 October 2021**

This is to confirm that ethical clearance has been provided by the Faculty Research and Innovation Committee [01/06/16] in view of the CUT Research Ethics and Integrity Framework, 2016.

**Ethical clearance number:**

**HREIC 15/21/06ST.M.Ed**

Applicant's Name and student number	Mosaei TB 20394578
Supervisor's Name for Student Project	Dr. Mokhampanyane M.C Dr. Motsoeneng M.S
Level of Qualification for Student's Project	M.Ed
Title of research project	ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS
FRIC approval number	15/21/06

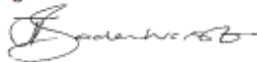
All conditions as set out below have to be met as set out in your LS 262 a form.

As this research focuses primarily on human beings you will be ethically responsible for:

- protecting the rights and welfare of the participants;
- gaining the trust and co-operation of all the participants with the assurance that the information collected will be kept confidential;
- informing the participants from the outset that their participation will be voluntary, and that the data collected will be conducted with the consent of the relevant Department of Education, the director of the relevant District, the principal(s) of the sample school(s), the teachers, and the learners;
- adhere to the principles of rigorous data collection, analysis and interpretation consistent with the design of the study;
- keeping a data trail for possible auditing purposes and safe-keeping of raw data for a period of three years after publication of the results/findings;
- respecting the confidentiality of the data.

We wish you success with your research project.

Regards



Prof JW Badenhorst  
(Chairperson: Faculty of Humanities Research Ethics and Integrity Committee)

## APPENDIX C: EDITING CERTIFICATE



### LANGUAGE SOLUTIONS Professional Language Services

27 May 2025

To whom it may concern

RE: Proofreading and academic editing of the Master's Thesis of Thakane Bridgitt Mosaei, at the Faculty of Humanities of the Central University of Technology, Free State, Welkom Campus.

I hereby confirm that I, Cindy Schoeman, completed the proofreading and academic editing of the Master's Thesis titled 'AN EVALUATION OF CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF GRADE 11 ACCOUNTING TEACHERS', and that it was done so without any outside assistance.

Please feel free to get in touch with me at 062 091 6711 or at [cslanguagesolutions@gmail.com](mailto:cslanguagesolutions@gmail.com) regarding any queries or concerns.

Kind Regards,

*Cindy Schoeman*

Cindy Schoeman (MA Language Practice – UFS)  
CS Language Solutions

## APPENDIX D CONSENT FORMS

Appendix A: Informed Consent

**CONSENT TO BE A PARTICIPANT/CO-RESEARCHER**

Below is a description of the research procedures and an explanation of your rights as a research participant. You should read this information carefully. If you agree to participate, you will sign in the space provided to indicate that you have read and understand the information on this consent form. You are entitled to and will receive a copy of this form. You have been asked to participate in a research study conducted by Thakane Bridgitt Mosaei, an M.Ed student in the Department of Education and Professionals at the Central University of Technology, Free State. The faculty supervisor for this study is Dr. Motsoeneng, an associate researcher in the department, and Dr. M.Mokhampanyane a lecturer in the Department of Education and Professional Studies.

**PURPOSE AND BACKGROUND:**

The purpose of this research study is to design a framework for accounting teachers within the Matjhabeng local municipality school system. The aim of this research is not only to understand the pedagogical content knowledge problem of teachers but to assist them to overcome them.

**PROCEDURES:**

If you agree to be a participant/co-researcher in this study, the following will happen:

1. You will meet with your fellow researchers to develop research questions and a plan for collecting, analyzing, and reflecting on the data collected as a group.
2. You will collect the data throughout the spring semester. Collecting data may include journaling, interviews with students/faculty, transcriptions of meetings and emails with co-researchers, etc.
3. You will develop ongoing goals for your teaching as well as finalize an action component as a team.

**DURATION AND LOCATION OF THE STUDY:**

Add Unit here • Private Bag X20539 • Bloemfontein • SOUTH AFRICA • 9300 •  
Tel: +27 051 507 0000 • Fax: +27 051 507 0000 • E-mail: email@cut.ac.za • Website: www.cut.ac.za

Your participation in this study will involve a four months-long commitment. You will be expected to meet face-to-face with the research team three times a week. All meetings will be audio-recorded and transcribed by the Primary Investigator to aid in providing meeting minutes. The meetings may also contribute to data analysis. The recordings will be stored on a personal computer for five years.

**POTENTIAL RISKS AND DISCOMFORTS:** We do not anticipate any risks or discomforts to you from participating in this research. If you wish, you may choose to withdraw your consent and discontinue your participation at any time during the study without penalty.

**BENEFITS:**

The possible benefits to you of participating in this study are increased engagement with your teaching practice, collaboration with colleagues, and space to reflect on who you are as a teacher.

The research will benefit others as well. We imagine your students will benefit from your participation in the study due to the reflection and awareness of your teaching inherent in the research design.

The research will contribute to the construction of knowledge that may become a foundation for additional research, offering an opportunity to co-publish articles on the findings. And finally, the team will identify an action that may contribute to improving the experiences of your students, staff, and overall campus life.

**PRIVACY/CONFIDENTIALITY:**

Because you will not be providing any information that can uniquely identify you (such as your name or institution), the data you provide will be anonymous.

**COMPENSATION/PAYMENT FOR PARTICIPATION:**

here is no payment or other form of compensation for your participation in this study.

#### VOLUNTARY NATURE OF THE STUDY:

Your participation is voluntary and you may refuse to participate without penalty or loss of benefits. Furthermore, you may skip any questions or tasks that make you uncomfortable and may discontinue your participation at any time. In addition, the researcher has the right to withdraw you from participation in the study at any time.

#### Who to Contact

Should you have any questions, you can ask them now or later. If you wish to ask questions later, you may contact any of the following: [Molefi Motsoeneng 082 824 7948/smotsoen@cut.ac.za]

This proposal has been reviewed and approved by the CUT ethics committee. If you wish to find out more about the CUT ethics committee, contact Prof Badenhorst (jbadenho@cut.ac.za). If you have questions or concerns you can also raise them with the supervisor team Dr. M. Mokhampanyane (082 2022512) or Dr. M.Motsoeneng (0828247948)

Yours sincerely

T.B. Mosaei

Please fill in and return this page. Keep the letter above for future reference

Study: ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS

Researcher: T.B.Mosaei


Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_


Contact number: \_\_\_\_\_

▪ I hereby give free and informed consent to participate in the abovementioned research study.

▪ Signature \_\_\_\_\_ Date: \_\_\_\_\_



RESOURCES AND OPERATIONS



Appendix A: Informed Consent

**CONSENT TO BE A PARTICIPANT/CO-RESEARCHER**

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**DURATION AND LOCATION OF THE STUDY:**

Add Unit here • Private Bag X20539 • Bloemfontein • SOUTH AFRICA • 9320 •  
Tel: +27 051 507 9000 • Fax: +27 051 507 0500 • E-mail: email@cut.ac.za • Website: www.cut.ac.za

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The research will contribute to the construction of knowledge that may become a foundation for additional research, offering an opportunity to co-publish articles on the findings. And finally, the team will identify an action that may contribute to improving the experiences of your students, staff, and overall campus life.

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Yours sincerely

T.B. Mosaei

Please fill in and return this page. Keep the letter above for future reference

Study: ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS

Researcher: T.B.Mosaei

Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_

Contact number: \_\_\_\_\_

- I hereby give free and informed consent to participate in the abovementioned research study.
- Signature \_\_\_\_\_ Date: \_\_\_\_\_

Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_

Contact number: \_\_\_\_\_

• I hereby give free and informed consent to participate in the abovementioned research study.

• Signature \_\_\_\_\_ Date: \_\_\_\_\_

Enquiries: M.Z. Thango  
Ref: Research Permission: T.S. Mosaai  
Tel: 051 404 8808  
Email: MZ.Thango@education.gov.za



5608 Ext. 8  
Khumalo Location  
Sillfontein  
2801

Dear Mr. T.S. Mosaai

**PERMISSION TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION: LEJWELEPUTSWA DISTRICT**

This letter serves to inform you that you have been granted permission to conduct research in the Free State Department of Education within the Lejweleputswa Education District. The details in relation to your research project with the Central University of Technology are as follows:

**Topic:** Enhancing Content Knowledge and Pedagogical Content Knowledge of Further Education and Training Phase Accounting teachers: A framework targeted at specific topics in Accounting.

1. List of schools involved: Lebogang Secondary School and Lephola Secondary School.
2. Target Population: One official from the department, Subject Advisor for Accounting from the Curriculum Directorate, two educators teaching Accounting in grades 10-12, two learners doing Accounting in grades 10-12 and one Departmental Head from the selected schools.
3. Period of research: From the date of signature of this letter until 30 September 2022. Please note that the department does not allow any research to be conducted during the fourth term (quarter) of the academic year. Should you fall behind your schedule by three months to complete your research project in the approved period, you will need to apply for an extension. The researcher is expected to request permission from the school principals to conduct research at schools.
4. The approval is subject to the following conditions:
  - 4.1 The collection of data should not interfere with the normal tuition time or teaching process.
  - 4.2 A bound copy of the research document should be submitted to the Free State Department of Education, Room 101, 1<sup>st</sup> Floor, Thuto House, St. Andrew Street, Bloemfontein or can be emailed to the above-mentioned email address.
  - 4.3 You will be expected, on completion of your research study to make a presentation to the relevant stakeholders in the Department.
  - 4.4 The ethics documents must be adhered to in the discourse of your study in our department.
5. Please note that costs relating to all the conditions mentioned above are your own responsibility.

Yours Sincerely,



**Mr. NZAMUYI JACOBS**  
DIRECTOR: QUALITY ASSURANCE, MAE AND STRATEGIC PLANNING

DATE: 17/05/2022



Central University of  
Technology, Free State

■ RESOURCES AND OPERATIONS

10  
YEARS  
AS A UNIVERSITY  
OF TECHNOLOGY

#### Appendix A: Informed Consent

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Yours sincerely

T.B. Mosaei

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Researcher: T.B.Mosaei

Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_

Contact number: \_\_\_\_\_

- I hereby give free and informed consent to participate in the abovementioned research study.
- Signature \_\_\_\_\_ Date: \_\_\_\_\_

Enquiries: M.Z. Thango  
Ref: Research Permission: T.S. Moseal  
Tel: 051 404 8808  
Email: M.Z.Thango@education.gov.za



5658 Ext. 8  
Khumalo Location  
Bloemfontein  
2501

Dear Ms. T.S. Moseal

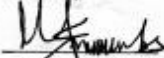
**PERMISSION TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION: LEJWELEPUTSWA DISTRICT**

This letter serves to inform you that you have been granted permission to conduct research in the Free State Department of Education within the Lejweleputswa Education District. The details in relation to your research project with the Central University of Technology are as follows:

**Topic:** Enhancing Content Knowledge and Pedagogical Content Knowledge of Further Education and Training Phase Accounting teachers: A framework targeted at specific topics in Accounting.

1. List of schools involved: Lebogang Secondary School and Lephola Secondary School.
2. Target Population: One official from the department, Subject Advisor for Accounting from the Curriculum Directorate, two educators teaching Accounting in grades 10-12, two learners doing Accounting in grades 10-12 and one Departmental Head from the selected schools.
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  - 4.2 A bound copy of the research document should be submitted to the Free State Department of Education, Room 101, 1<sup>st</sup> Floor, Thuto House, St. Andrew Street, Bloemfontein or can be emailed to the above-mentioned email address.
  - 4.3 You will be expected, on completion of your research study to make a presentation to the relevant stakeholders in the Department.
  - 4.4 The ethics documents must be adhered to in the discourse of your study in our department.
5. Please note that costs relating to all the conditions mentioned above are your own responsibility.

Yours Sincerely,



**Mr. MZANGO, W. JACOBS**  
DIRECTOR: QUALITY ASSURANCE, M&E AND STRATEGIC PLANNING

DATE: 17/05/2022

RESEARCH APPLICATION BY T.S. MOSEAL, PERMISSION LETTER 17 MAY 2022, LEJWELEPUTSWA DISTRICT  
Strategic Planning, Research & Policy Directorate Private Bag 102845, Bloemfontein, 9300 - Thuto House, Room 101, 1<sup>st</sup> Floor, St Andrew Street, Bloemfontein



education  
Department of  
Education  
FREE STATE PROVINCE

Enquiries: M.Z. Thango  
Ref: Notification of research: T.B. Mossei  
Tel: 051 404 8808  
Email: [MZ.Thango@feducation.gov.za](mailto:MZ.Thango@feducation.gov.za)

District Director  
Lejweleputswa District

Dear Ms. Zonke

**NOTIFICATION OF RESEARCH: PERMISSION TO CONDUCT RESEARCH PROJECT IN LEJWELEPUTSWA DISTRICT**

This letter serves to inform you that Ms. T.B. Mossei has been granted permission to conduct research in the Lejweleputswa District under the auspices of the Central University of Technology. The details in relation to the research project are as follows:

Topic: Enhancing Content Knowledge and Pedagogical Content Knowledge of Further Education and Training Phase Accounting teachers: A framework targeted at specific topics in Accounting.

1. List of schools involved: Lebogang Secondary School and Lephola Secondary School.
2. Target Population: One official from the department, Subject Advisor for Accounting from the Curriculum Directorate, two educators teaching Accounting in grades 10-12, two learners doing Accounting in grades 10-12 and one Departmental Head from the selected schools.
3. Period of research: From the date of signature of this letter until 30 September 2022. Please note the department does not allow any research to be conducted during the fourth term (quarter) of the academic year nor during normal school hours. The researcher is expected to request permission from the school principals to conduct research at schools.
4. Research benefits: The teachers will be knowledgeable about the content and this will enable them to impart necessary skills and knowledge to learners. In the end, this will eventually improve the performance of Accounting subject and save the resources of the department of education.
5. Strategic Planning, Policy and Research Directorate will make the necessary arrangements for the researchers to present the findings and recommendations to the relevant officials in the Department.

Yours Sincerely,



Mr. MZANDISO W. JACOBS  
DIRECTOR: QUALITY ASSURANCE, M&E AND STRATEGIC PLANNING

DATE: 17/05/2022

