

Systematic Review Of The Impact Of Curriculum Change On The Teaching Practices Of Accounting Teachers

Sithembele Goodman Ndovela^{1*}, Boitumelo Malekutu², Gailele Sekwena³

¹School of Education, University of KwaZulu-Natal, Edgewood campus, South Africa.

Email: sithembelendovela@gmail.com, <https://orcid.org/0000-0003-3838-8656>

²Department of Social Sciences and Commerce Education, Faculty of Education, University of the Free State, Bloemfontein campus, South Africa.

³Department of Social Sciences and Commerce Education, Faculty of Education, University of the Free State, Bloemfontein campus, South Africa

Abstract

The South African education system continued to transform after 1994. These changes affected the school curriculum. Accounting, as one of the Subjects offered, has been affected by the changes mentioned above. Curriculum transformations meant that teachers must also change and apply pedagogical strategies in response to the ever-changing curriculum. This research paper focuses on the impact of curriculum changes on the teaching practices of Accounting teachers. This was a qualitative study that followed the traditions of the interpretivism paradigm. Google Scholar and Research Gate were the main data generation tools employed to search for relevant articles that would help in addressing the phenomenon. This was a systematic literature review that focused on the impact brought by the changes in the curriculum. Thematic analysis was used to analyse the reviewed literature. After deeper analysis, key findings were developed in the form of themes. The findings showed that there was a challenge with pedagogical content knowledge of accounting teachers. Teachers had to adapt to new teaching strategies that align with the new curriculum. Assessment practices are needed to transform and apply assessments that respond to the demands of the new accounting curriculum. The curriculum change had implications for learners. As a result, teachers must adjust teaching approaches and utilise pedagogical approaches that enhance critical thinking.

Keywords: Accounting, Curriculum, curriculum change, teaching

1. INTRODUCTION

The post-apartheid era led to a significant overhaul of the education sector in South Africa, resulting in the introduction of Curriculum 2005, followed by the National Curriculum Statement (NCS), and lastly the Curriculum and Assessment Policy Statement (CAPS). In accounting education, curriculum reform has been driven by policy shifts and updates in international accounting standards, and growing competency-based education (Abbasi, 2013). The reform in accounting education not only requiring teachers to update their knowledge of the content but also to adapt their teaching practices to accommodate new objectives and instructional methods.

Traditionally, before the introduction of the National Curriculum Statement, accounting was understood as a process of bookkeeping and recording transactions (Ngwenya, 2014). As a result, teachers taught accounting in a procedural manner, where the learners' understanding of financial concepts was often overlooked. The teachers regarded the ability to record transactions as a primary learning outcome of the accounting subject. The teaching practices of teachers are often shaped by their formal training, teaching experience, knowledge, beliefs, and attitudes (Ngwenya et al., 2020). There is a clear relationship between the teacher's understanding of curriculum and the successful implementation of the new policies. A lack of understanding of new curriculum changes could hinder their effective implementation.

In secondary education, the popularity of accounting as a subject has declined even as our African economies require the rare skills offered (Mkhize et al., 2022). Accounting provides numerous benefits to learners both on an individual and a social level. For example, it offers learners numeracy and critical thinking skills that help develop strong personal and professional skills (Mkhize et al., 2023). Recent research into the accounting subject has reported that in 2020, the subject recorded the lowest pass rate in grade 12 examinations. According to Ngwenya (2019) There is a deeper issue related to the teachers' content knowledge and the misalignment with the teaching practices and the requirements of the new curriculum.

Although curriculum changes have always been aimed at improving educational outcomes, there is not enough understanding of how these changes influence the teaching practices of accounting teachers. This

raises a concern about whether curriculum reform aligns with the teachers' pedagogical approaches and capabilities, and how this misalignment may impact learner outcomes.

2. METHODOLOGY

This section of the research deals with the approaches used in this paper. It justifies the research paradigm, research approach, and data generated in this study.

2.1 Research paradigm

This study adopts the interpretivist research paradigm, which, according to Henning (2004). Bertram and Christiansen (2014) believe that there is no single reality or perception of the individual, but the reality depends on social interaction. Therefore, using this paradigm, the research seeks to understand subjective experiences of accounting teachers as they navigate through these curriculum changes, focusing on both content-specific adjustments and shifts in pedagogy. The interpretivist paradigm is appropriate for this study as it allows rich, contextual experiences over universal laws, allowing different meanings and practices to emerge from different stakeholders who are affected by the changes (Cohen et al., 2002, Creswell and Creswell, 2017). In the context of this study, the use of the interpretative paradigm is relevant to this study as it enables us to explore the relationship between curriculum change and teaching practices, revealing how teachers make meaning of the changes and how these changes impact their day-to-day practices. impact of curriculum changes on the teaching practices of accounting teachers. The approach helps in getting different experiences, views, and perceptions of these changes. The study is not being subjected to one single view but getting the experiences and views of all the stakeholders that are involved and affected by the changes in the curriculum of the teaching of accounting education.

2.2 Research approach

The study used a qualitative approach to explore the impact of curriculum changes on the teaching practices of accounting teachers. This was to get insight into the lived experiences, perceptions, and adaptations of these accounting teachers. In essence, it is an approach that aims to understand the meaning of human action. It was chosen because its focus is to understand the social phenomenon of many individuals (Creswell and Plano Clark, 2023). In this regard, this study aims to understand the meanings and experiences of teachers regarding the changes in the accounting curriculum. This approach is relevant because it allowed me to obtain qualitative data that is more in words and not numerical. It also enabled me to under the main research question of this study of which is to understand the impact of curriculum changes on accounting teachers' practices.

2.3 Research design

This was a systematic literature review research design. Systematic reviews refer to the synthesis of scientific evidence to answer a particular research question transparently (Lame, 2019). The main objective of a systematic review is to avoid biases and to ensure that the related review process is transparent. The systematic literature review of this study focuses on scholarly debate on the impact of curriculum changes in the teaching of Accounting in South African secondary schools. As a result, we searched only empirical research articles on the changes that the new curriculum had on accounting teachers' practices. Accounting education is an under-researched area. Hence, few studies have been found in the South African context. Consequently, we also selected literature from empirical studies undertaken in other countries that offer accounting in secondary or high schools. The aim was to determine the consequences the changes have on teachers, especially on the pedagogical practices. The common or similar research data or findings from reviewed articles were used to create themes that are reported as findings in the subsequent findings section.

2.4 Data generation and sampling

Different sources, such as Google Scholar and Research Gate, were used to select relevant research studies that focus on the phenomenon. These data sources were very relevant and helpful in getting research articles that provided insight into a deeper understanding of the phenomenon (Mohajan, 2018). The analysed articles were fundamental in enhancing our understanding of changes in the accounting curriculum. Purposive sampling was used to choose relevant literature on the curriculum changes in accounting education (Campbell et al., 2020). We sampled articles published in the past 10 years (2015-2025). To ensure a comprehensive comprehension of the studied phenomenon, literature was chosen based on its relevance, credibility, and focus on South African schools. It was our criterion that only research articles focusing on the factors that may trigger or contribute to learner performance.

2.5 Data analysis

Thematic data analysis was used to analyse the data. Thematic analysis is a qualitative research method that aims to identify patterns and meanings within data (Finlay, 2021). We started by searching for articles that were relevant to the phenomenon. This means that we only searched and saved articles that focused on the dynamics triggered by curriculum changes in South Africa. Next step, we read those articles several times and tried to make sense of the key findings that emerged from those studies. We then developed themes that were relevant to answering the research question. Through the identification of these themes, this analysis provided insight into the understanding of the impact on curriculum changes in South Africa.

3. RESULTS

Teachers' content knowledge gap

Accounting teachers are expected to equip learners with several problem-solving skills and analysis and interpretation skills, which are key to learning the subject (Ngwenya et al., 2020). The implementation of curriculum changes has broadened the subject matter beyond the traditional procedure, bookkeeping, accounting, value-added tax, auditing, and corporate governance topics (Myers, 2016). These changes, driven by the international accounting standards and the SAICA competency-based agenda, these changes demanding a concept-rich form of teaching. Several studies have since revealed that quite a lot of teachers have not yet internalised the new conceptual load. According to Nevenglosky (2018), if teachers do not have a full understanding of the new curriculum, it becomes difficult to implement it to a level where the learners will understand it. This makes teachers unable to tailor their explanations or assessments in a way that meets the standards of the new CAPS curriculum, which demands high cognitive skills and competencies.

Adjusting teaching practices

Curriculum changes require teachers to adjust their teaching practices. The curriculum modifications affect the subject content and ultimately influence the teaching practices of accounting teachers, thus affecting the effective implementation of these curriculum changes. According to Myers (2016), the changes and restructuring in the accounting curriculum have had major implications in terms of the adjustment to teaching practices, learning, and assessment practices. The introduction of the National Senior Certificate (NCS) resulted in a shift of accounting education with the addition of many topics such as ethics, audit, value-added tax, and many more, moving away from the known bookkeeping and transaction recording topics. These changes align with the changing international accounting standards, and the South African Institute of Chartered Accountants (SAICA) in alignment with their objective of producing learners who have critical and problem-solving skills. However, this has created a challenge for teachers as they now must align their teaching with the requirements of the new curriculum. The teacher's lack of content knowledge continues to hinder the implementation of the new curriculum because if teachers do not have a full understanding of the new curriculum, it becomes difficult to implement it to a level where learners will understand it (Nevenglosky, 2018). Recent studies done by Ngwenya and Arek-Bawa (2019) revealed that the scarce textbooks, unfamiliar terminology, and limited support and training further entrench the knowledge gaps that hinder learner progress.

Implications on learner performance

Accounting has been previously taught using teacher-centred, content-heavy approaches focusing on memorization, rules, and procedural knowledge (Marinko et al., 2016). These old methods do not equip learners with the necessary critical thinking skills needed for the subject. The new curriculum requires learners to develop strong conceptual knowledge. This occurs as a result of deeper learning. Poor conceptual development leads to poor learner performance. Hence, teachers have the responsibility to implement the new curriculum effectively. Some teachers are still trapped in the procedural approach to teaching, which discourages the understanding of accounting concepts. This leads to pass rates on the newly introduced topics, such as ethics, to decrease. This deteriorates learner performance, especially on new topics such as VAT. Learners tend to lack in their conceptual understanding of accounting, negatively impacting their performance and reducing their development of skills required in the accounting profession.

Assessment Practices

In response to the new curriculum changes, teachers are expected to align their assessment methods with the demands of the new curriculum. According to Ngwenya and Maistry (2012), when it comes to assessment, teachers have a challenge in understanding and interpreting assessment in schools. Accounting as a subject requires more practice than other subjects because of its practical nature. Teachers need to provide learners with a variety of assessment tasks to involve them in discussions, encouraging them to also think creatively (Erasmus and Fourie, 2018). In accounting, the assessment must target a range of skills on a cognitive level to meet the demands of the new curriculum. Before the introduction of NCS and CAPS assessments, were focused on the mastery of the accounting procedures and recording of transactions rather than targeting the cognitive abilities of learners. Recent research has shown that teachers' not understanding formative assessment is a result of their lack of conceptual understanding of accounting (Erasmus and Fourie, 2018, Ndovela and Myeza). The use of formative assessment in accounting could help in the practice of the subject as it is a practical subject.

4. DISCUSSIONS OF FINDINGS

The research findings reveal a substantial gap between the curriculum changes and the content knowledge of teachers. Before the CAPS curriculum, accounting was understood as a procedural subject. However, the implementation of the new curriculum included new topics such as VAT, ethics, and corporate governance (Onumah et al., 2022). These additions required teachers to have a deeper understanding of the concepts. Teachers were now required to integrate their content knowledge with appropriate pedagogical approaches that both teachers struggle to create explanations and assessments that are in line with the new curriculum requirements. According to Nevenglosky (2018) Teachers are only able to teach what they know and understand. Without the teachers having a solid conceptual understanding of the new curriculum, they will be unable to effectively teach it to learners. This causing Learners to not perform well in the new topics, such as VAT, because of the gap in the teachers own knowledge. When teachers fall back to their old teacher-centred methods, learners receive procedural instructions rather than clear conceptual explanations. This is causing a further decline in the pass rate of newly introduced topics. The NCS and CAPS syllabus encourages continuous assessment; however, many teachers provide fewer formative assessments because of the lack of training to create and use them. Erasmus and Fourie (2018) and Ngwenya and Hlophe (2022) present that due to a lack of conceptual understanding of accounting teachers do not understand formative assessment and therefore do not implement it. In conclusion, the findings reveal that there needs to be professional development to help close the teachers' knowledge gap and align their instructional practices with the demands of the new curriculum.

5. Recommendations

Based on the findings, here is our recommendations based on the research findings.

Teacher education: higher education institutions should develop teacher-specific modules that are aligned with the additional topics in the accounting curriculum, such as VAT, ethics, and many more. These modules should ensure that when teachers graduate from university, they are fully knowledgeable on all concepts outlined in the CAPS document, improving their readiness to implement the curriculum.

Professional development: The Department of Basic Education (DBE), in collaboration with the schools, should provide teachers with continuous professional development through workshops. The workshops will focus on lesson planning, effective pedagogical approaches, and practical ways to implement the curriculum. Moreover, they can invite specialists from SAICA to ensure that they provide relevant skills to accounting teachers.

Assessment support: teachers should be provided with mock or exemplar question papers to help guide them in developing assessment tasks and examination papers. These papers can help illustrate how to construct higher-order questions and assist teachers in improving their ability to create assessments that promote and encourage critical thinking and problem-solving skills.

Provision of resources: The DBE must ensure that it provides resources such as textbooks and ICT tools. This will help teachers to stay informed on any new changes in the accounting profession, to also reduce the use of outdated textbooks, which can negatively impact learner performance.

6. CONCLUSION

The research has revealed that the education system has brought many changes. These changes are not immune to the subject of Accounting and have significantly impacted the teaching practices of accounting teachers. These changes provide challenges that hinder the successful implementation of the new curriculum. The curriculum changes in accounting which are also driven by the international accounting standards and SAICA competency agenda, have resulted in the expansion of the accounting topics beyond the traditional bookkeeping topics to include topics such as VAT, ethics, and many more. However, this expansion created a challenge for many accounting teachers, who had struggled to adapt due to a gap in their content knowledge, assessment practices, and ability to help learner performance. Findings from the research indicate that some teachers often fall back on their procedural manner of teaching accounting that does not align with the new curriculum. This had a negative effect on learners' performance, especially in developing their critical thinking and problem-solving skills. Additionally, teachers are having difficulty designing assessments that aligned with the CAPS cognitive levels. In conclusion, while curriculum changes aim to improve educational outcomes and align accounting education with the evolving demands of the profession, their success depends on the teachers' readiness and instructional practices. The department addressing the teacher's knowledge gaps, professional development, and providing resources are crucial steps. These steps would help ensure that curriculum changes translate into effective teaching practices, ultimately benefiting both the teachers and learners.

REFERENCES

- 1.ABBASI, N. 2013. Competency approach to accounting education: A global view. *Journal of Finance and Accountancy*, 13, 1-18.
- 2.BERTRAM, C. & CHRISTIANSEN, I. 2014. Understanding research. An introduction to reading research. Pretoria: Van Schaik Publishers.
- 3.CAMPBELL, S., GREENWOOD, M., PRIOR, S., SHEARER, T., WALKEM, K., YOUNG, S., BYWATERS, D. & WALKER, K. 2020. Purposive sampling: complex or simple? Research case examples. *Journal of Research in Nursing*, 25, 652-661. <https://doi.org/10.1177/1744987120927206>
- 4.COHEN, L., MANION, L. & MORRISON, K. 2002. Research methods in education, routledge.
- 5.<https://doi.org/10.4324/9780203224342>
- 6.CRESWELL, J. W. & CRESWELL, J. D. 2017. Research design: Qualitative, quantitative, and mixed methods approaches, Sage publications.
- 7.CRESWELL, J. W. & PLANO CLARK, V. 2023. Revisiting mixed methods research designs twenty years later. *Handbook of mixed methods research designs*, 1, 21-36. <https://doi.org/10.4135/9781529614572.n6>
- 8.ERASMUS, L. J. & FOURIE, H. 2018. Inclusive accountancy programmes in South African higher education: A revised teaching approach. *Accounting Education*, 27, 495-512. <https://doi.org/10.1080/09639284.2018.1507828>
- 9.FINLAY, L. 2021. Thematic analysis: the 'good', the 'bad' and the 'ugly'. *European Journal for Qualitative Research in Psychotherapy*, 11, 103-116.
10. HENNING, E. 2004. Finding your way in qualitative research, Van Schaik.
11. LAME, G. Systematic literature reviews: An introduction. *Proceedings of the design society: international conference on engineering design*, 2019. Cambridge University Press, 1633-1642. <https://doi.org/10.1017/dsi.2019.169>
12. MARINKO, I., MARINKO, J., BAUŽIENE, Z., KAIRIENE, V., KNYVIENE, I., PERKUMIENE, D., GOŁĘBIEWSKI, A., KRAWCZAK, M., MAJ, G. P. & MARCINKIEWICZ-MARSZAŁEK, K. 2016. Empowering teachers for a student-centred approach, IBS, Mednarodna poslovna šola.
13. MKHIZE, M. V., MTSHALI, M. & NTOMBELA, N. 2023. Teachers' Perceptions and Experiences of Teaching Accounting. *African Perspectives of Research in Teaching and Learning*, 7, 85-100.
14. MKHIZE, M. V., MTSHALI, M. A. & SITHEBE, K. 2022. Teacher factors influencing Grade 12 Accounting learners' performance in the Eswatini General Certificate Secondary Examination. *Perspectives in Education*, 40, 227-244. <https://doi.org/10.38140/pie.v40i4.6191>
15. MOHAJAN, H. K. 2018. Qualitative research methodology in social sciences and related subjects. *Journal of economic development, environment and people*, 7, 23-48. <https://doi.org/10.26458/jedep.v7i1.571>
16. MYERS, L. P. 2016. Knowledge structures and their relevance for teaching and learning in introductory financial accounting. *South African Journal of Accounting Research*, 30, 79-95. <https://doi.org/10.1080/10291954.2015.1099215>
17. NDOVELA, S. G. & MYEZA, K. W. Challenges of Teaching Accounting in Rural Secondary Schools in South Africa: Systematic Review. *Indonesian Journal of Educational Research and Technology*, 5, 145-154.
18. NEVENGLOSKY, E. A. 2018. Barriers to effective curriculum implementation. Walden University.
19. NGWENYA, J. 2019. Accounting teachers' experiences of communal feedback in rural South Africa. *South African Journal of Education*, 39, S1-S10. <https://doi.org/10.15700/saje.v39ns2a1502>
20. NGWENYA, J. & AREK-BAWA, O. 2019. Exploring the quality of Grade 12 accounting education textbooks. <https://doi.org/10.4102/td.v15i1.662>
21. NGWENYA, J. & HLOPHE, N. Q. 2022. Teaching strategies used to develop higher-order thinking skills in financial accounting in selected schools in South Africa. *Universal Journal of Educational Research*, 10, 173-183. <https://doi.org/10.13189/ujer.2022.100206>

22. NGWENYA, J., SITHOLE, N. V. & OKOLI, M. 2020. Teachers' experiences of teaching Accounting in the context of curriculum changes in South Africa. *TD: The Journal for Transdisciplinary Research in Southern Africa*, 17, 1-9. <https://doi.org/10.4102/td.v17i1.873>
23. NGWENYA, J. C. 2014. Accounting teachers' understandings and practices of teaching and assessment in a context of curriculum change. *Alternation*, 21, 171-189.
24. NGWENYA, J. C. & MAISTRY, S. M. 2012. Teaching and assessment in accounting: An exploration of teachers' experiences in a rural KwaZulu-Natal school. *Journal of Social Sciences*, 33, 21-30.
25. <https://doi.org/10.1080/09718923.2012.11893083>
26. ONUMAH, R. M., SIMPSON, S. N. Y. & KWARTENG, A. 2022. Ethics and curriculum design of accounting programmes in a developing country: a qualitative insight. *Accounting Education*, 31, 92-112.
27. <https://doi.org/10.1080/09639284.2021.1963295>