

Understanding The Reasons For Poor Learner Performance In Accounting In South Africa: Systematic Literature Review

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Abstract

There is a persistent decline in the performance of Accounting learners in South Africa. Therefore, the study focuses on understanding the reasons for the poor performance of learners in the subject of Accounting. We followed the traditions of the interpretivism paradigm to understand the reasons for poor performance in the subject of Accounting. The qualitative research approach was adopted to make sense of the phenomenon. This was a systematic literature review research design. We reviewed literature on the performance of learners, with special focus on the Accounting subject. We purposively selected literature that was relevant to the phenomenon. We also purposively sampled literature for the past 15 years. It assisted us in developing a deeper understanding of factors contributing to the poor performance of learners in the subject of Accounting. Various search engines, such as Google Scholar and Research Gate, were employed to find relevant articles. The key findings revealed that teachers of Accounting are the most contributing factors to the poor performance of learners in Accounting. Some teachers are still trapped in the old method of teaching. This happened despite the curriculum reforms in Accounting education. The language of teaching and learning is a critical factor, as some learners receive instruction in a language that is not their mother tongue. The findings also showed that resources are scarce, especially in rural and township schools. This affects the facilitation of learners' understanding of the subject matter. The study offers some recommendations emanating from the key findings.

Keywords: Accounting, learner performance, teaching, systematic literature review

1. INTRODUCTION

Carnegie et al. (2021) define accounting as a subject that focuses on measuring performance, processing, and communicating financial information about economic sectors. The subject is offered in the Further Education and Training (FET) in South African secondary schools. Accounting involves analysing, reporting, and interpreting financial transactions, which are essential to economic activities and fundamental enterprises (Ngwenya, 2019). The Accounting subject has undergone several curriculum changes, ranging from the NATED550 to the Curriculum and Assessment Policy statement (CAPS). Consequently, these curricula reforms led to a paradigm shift in how the subject of accounting is taught. As a result, this is the academic performance of accounting learners, especially in the National Senior Examination (NSE) results. Poor learner academic performance in the accounting subject is problematic in South Africa (Sikhombo, 2018). This further adds to a problem highlighted by the DBE's diagnostic report (2024) that the number of learners who sit for the accounting examination has decreased over the years. Hendriks and Dunn (2021) state that various factors contribute to learners' poor performance in schools. Research indicates that accounting Grade 12 learners do not perform at the expected standard that would enable them to get admission into institutions of higher learning (Ndlovu et al., 2023). Accounting learners lack basic skills, such as critical thinking skills, which show deeper learning (Wilkin, 2017). There is evidence suggesting a challenge emanating from teaching and learning, and assessment in secondary schools. Some accounting learners do not display independence, and they are unable to cope with the subject in higher education institutions (Dikgale and Chauke, 2024). The DBE sets a standard measure for learner performance in each subject in South Africa. Each subject is expected to obtain 60% for the National Strategy for Learner Attainment (NSLA). However, in some schools, the overall performance of accounting learners is below 60% (Sikhombo, 2018). The research reveals that even those who pass the subject, they obtain levels 2 and 3 and such performance denies them access to some institutions of higher learning (Sikhombo, 2018). Against this background, the study sought to understand the reasons for accounting learner performance in South Africa.

2. METHODOLOGY

Research Paradigm

This paper employed the interpretivism research paradigm to explore the factors contributing to learners' difficulties in understanding Accounting concepts in South African Schools. The interpretivist research paradigm is used to understand the subjective world of human experiences, notions, and beliefs. The research questions based on this paradigm are constructed in a way that focuses on understanding "Why" and "How" (Pervin and Mokhtar, 2022). This paradigm provides in-depth insights into the factors that contribute to learners having difficulties understanding Accounting concepts in South African Schools. By using literature, this study was able to explore the factors that lead to problems in learning Accounting from the data captured from teachers, learners, and other stakeholders relevant to schools. The interpretive approach enables new ways of investigating, hence researchers conduct research that leads to new information about management and organization (Sangberg, 2005).

Research Approach

This research employed the qualitative approach to explore factors that contribute to learners' difficulties in learning Accounting concepts in South African Schools. Qualitative research necessitates the gathering and capturing of non-metric data to form a better understanding of ideas, experiences, or opinions (Ugwu and Eze, 2023). This study was guided by several literature to capture rich and meaningful data on the factors that lead to learners' difficulties. It focuses on exploring the influences teaching strategies have on learning Accounting and the factors that lead to a lack of understanding of concepts.

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. As a result, in the study, we reviewed scholarly work that focuses on reasons for poor learner performance in the Accounting subject. Therefore, we searched only empirical research articles that focus on the academic performance of Accounting learners, specifically, factors leading to poor performance. It was noted that accounting education is an under-researched area of research, especially in the South African context. Hence, few empirical studies have been conducted in South Africa. Consequently, we decided to also include literature from studies conducted in other African countries. The purpose was to offer insight into the rationale for poor learner academic performance in the Accounting subject.

Data generation and sampling

Studies were selected from different sources, such as Google Scholar, Research Gate. These data sources were very relevant and helpful in getting research articles that provided insight into a deeper understanding of the phenomenon (Mohajan, 2018). By analysing these studies, it assisted in getting a deeper understanding of learner performance in Accounting, especially the reasons for such performance. Purposive sampling was used to choose relevant literature on the Accounting learner performance in South African schools (Campbell et al., 2020). We sampled articles published in the past 10 years (2025-2016). To ensure a comprehensive comprehension of Accounting learner performance, 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 towards learner performance.

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 academic performance of learners in the subject of Accounting. 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 multiple reasons for the poor performance of learners in the Accounting subject.

3. Findings

Lack of competent teachers

Teachers play a critical role in enhancing learners' understanding of the subject of Accounting in South African schools. However, the research (Msomi et al., 2025, Ntshangase, 2017) shows a negative impact emanating from teachers of Accounting. The CAPS curriculum brought some reforms to the way

accounting must be taught in schools. Teachers were familiar with procedural approaches to teaching, where the focus was more on recording and practical work (Modise, 2016). Hence, the current curriculum (CAPS) advocates for a conceptual approach to teaching (Ngwenya, 2019). Therefore, research reveals that most teachers possess poor content and pedagogical knowledge of the subject of Accounting (Quansah, 2022). Such teachers were not prepared to teach and implement the new curriculum (Lumadi, 2014). Some accounting teachers are unqualified and incompetent to promote learners' critical thinking and problem solving (Msomi et al, 2025). Shockingly, some teachers receive poor professional development within the school because they are supervised by incompetent departmental heads (Msomi et al, 2025). Some departmental heads are not accounting specialists. As a result, they pay attention to other subjects and neglect accounting teachers.

Language of learning and language of the subject

Language is a fundamental element of teaching and learning in South Africa (Joubert, 2010). Therefore, the understanding of Accounting concepts can be affected if learners are incompetent in the language of teaching and learning (Tshiovhe et al., 2024). Consequently, language contributes to the poor academic performance of Accounting learners (Sikhombo, 2018). Most schools in South Africa choose English as the language of instruction. However, it is not the home language for the majority of learners. Understanding accounting requires learners to have a good command of the language of instruction. A study by Mkhize et al. (2022a) expressed learners' dissatisfaction with the dominant use of English. In the teaching and learning of Accounting. Accounting teaching is only in English, as it is not their mother tongue, and they face conceptual problems and would prefer teachers to explain some concepts in their home language. Learners found it challenging to make sense of Accounting concepts as they are taught in a foreign language and they prefer teachers to explain some concepts using their home language(Ngwenya et al., 2020). Findings show that some learners do not understand and make sense of examination instructions because of a poor command of the language of instruction. The subject of accounting presents some challenges in learners' understanding because it has unique and unfamiliar concepts. As a result, sometimes learners provide incorrect responses because they lack an understanding of the language and terminology of accounting(Ngwenya, 2019).

Lack of Adequate Resources

Many schools in South Africa lack adequate resources such as textbooks, calculators, worksheets etc. This enormous challenge is prevalent in rural and township schools in South Africa. These schools struggle, and they rely on insufficient funding from the Department of Basic Education (DBE). Consequently, the insufficient resources negatively affect learner academic performance in Accounting. The shortage of teaching and learning materials posed enormous challenges to accounting learners (Ngwenya, 2019). As a result, learners had to share accounting textbooks and calculators, and thus, it made learning very difficult. The learning and teaching resources are crucial in the implementation of the accounting curriculum (Msomi et al., 2025). The late arrival of textbooks in some schools delayed the completion of the syllabus (Mkhize et at., 2022). They further indicate that the loss of textbooks and unpaid school fees triggers some learners not getting textbooks and therefore affects learner performance in the subject of Accounting. Hence, learners rely on copies from teachers and sometimes borrow textbooks from other learners (Mkhize et al., 2022a). This challenge makes it difficult for learning to take place. The insufficiency of textbooks makes it difficult for learners to study at home. It is extremely difficult for learners, especially from rural schools, because there are few or no libraries or resource centres (Sikhombo, 2018). He further stated that there is poor teaching and learning without sufficient resources.

Providing regular classwork to learners

The performance of learners in the accounting subject in South Africa is affected by multiple factors, such as administering classwork, syllabus completion, and assessment etc. (Mkhize et al., 2022a). Recent evidence shows the importance of giving learners classwork tasks and marking during the teaching of accounting (Mkhize et al., 2022b, Motsoeneng and Moreeng, 2023). Executing classwork in accounting classes is imperative and enhances learner performance. However, when it is not marked, it becomes too difficult for struggling learners because they may not understand their progress (Motsoeneng et al., 2021). The research (Pollock and Tolone, 2020, Mkhize et al., 2022a) highlights that some learners do not complete the classwork on the stipulated time, and it becomes challenging to mark the work during the lesson. As a result, accounting teachers find it challenging to identify individual learners' weaknesses that need to be addressed. Sometimes, minimal learning occurs during the lesson, as some learners copy the

classwork from other learners(Fisher and Frey, 2021, Mkhize et al., 2022a). It is much better when the teacher monitors learners while doing classwork and assists those who are struggling (Rosário et al., 2019).

4. DISCUSSION OF FINDINGS

Several factors contribute to learners facing difficulties in learning Accounting. These include teachers who lack the necessary skills and knowledge for effective instruction, students who are not proficient in the medium of instruction, insufficient school resources and infrastructure, and large classroom sizes. Findings by Msomi et al. (2025) and Tshiovhe et al. (2024) reveal that most teachers do not possess the qualifications required for the new curriculum, particularly in critical skills like critical thinking and problem-solving, essential for teaching Accounting, and the DBE hosted ineffective workshops. Consequently, learners are not guided on which subjects to take from Grades 10-12 based on the careers they want to pursue, and teachers fail to motivate them due to a lack of knowledge and information, resulting in learners' disengagement with the subject. From early grades, particularly during Economic and Management Sciences, learners are not motivated, leading to a negative perception of Accounting (Tshiovhe et al., 2024). Teachers' inability to use language that learners are familiar with during instruction negatively impacts their performance (Mkhize et al., 2022). However, learners from schools where English is not the home language struggle to comprehend Accounting concepts. Some teachers in those schools utilize their mother tongue to aid understanding, yet assessments are conducted in English as the LoTL, causing learners difficulties in recalling concepts. The language barrier may hinder learners' ability to interpret examinations (Letshwene & du Plessis, 2021). Findings indicate that teachers express concerns about insufficient activities in textbooks for assessing learners' understanding after lessons, to evaluate the new knowledge and teaching effectiveness (Ngwenya, Sithole & Okoli, 2021).

Many schools in the country are located in townships and rural areas, lacking adequate furniture, textbooks, infrastructure, and other support materials. These deficiencies hinder teachers from effectively delivering instruction, delaying learners' progress in the subject. Findings by Hendriks & Dunn (2021) argue that the "no school fees" policy applied to rural and township schools adversely affects the quality of education, as those schools perform poorly due to a lack of access to the latest information technology and communication resources compared to well-resourced private schools. Challenges of teaching in large classrooms include managing the class size, attending to individual learners, low participation, and preparing practice exercises for students (Mkhize, Mtshali & Ntombela, 2023). Teaching in a large Accounting class can hinder the timely delivery of content knowledge, resulting in fewer activities for students as the teacher needs sufficient time to administer feedback, ultimately prolonging the learners' understanding of Accounting concepts.

5. Recommendations

Based on the findings of this study, the following recommendations are offered:

Ongoing training should be provided to teachers to ensure that they are knowledgeable of any new changes added to the curriculum. During any new change, relevant support should be given to teachers to foster a positive and supportive environment. This will allow teachers to be optimistic and encourage collaboration. Teachers who present a suitable qualification in what they specialise in should be the ones appointed for a specific teaching position.

Teachers should be allowed to code-switch during a lesson, using a language that learners are familiar with to improve their understanding. Commonly used discourse of a subject should be translated into a language that learners understand better to ensure an in-depth understanding of the fundamental concepts and increase the chances of them being able to recall information.

Areas where resources are lacking should be identified, and a detailed plan should be put into practice for possible solutions. Schools should decide which resource is lacking the most and needs immediate attention to avoid expenses on areas that are already covered. Funds could be asked from different sources, including the parents or guardians of the learners who are willing to offer anything, companies or businesses that offer financial relief to schools that lack resources, and community members.

Schools should invest in infrastructure for additional classrooms to provide more space for learners, to allow for a successful teaching and learning process. In instances that the school can't afford to provide more classroom space, teacher training for effective classroom management strategies should be provided so they are able to apply a different approach to teaching and learning in a large class. Qualified co-

teachers should be employed to provide extra support to the teacher in the classroom and individual attention to each learner.

By implementing these recommendations, educators, policymakers, and stakeholders can collaborate to improve learners' understanding of Accounting concepts to ensure the successful progression and application of Accounting knowledge and skills.

6. CONCLUSION

This study explored the reasons for poor learner performance in the subject of Accounting. The study revealed multiple factors or reasons that contribute to poor performance of learners in the subject of Accounting. Accounting teachers have been highlighted as a major contributor to poor learner performance in Accounting. The study showed that teachers seemed to be incompetent to teach the subject of Accounting. Since there was a curriculum reform, some teachers have not transitioned to the modern approaches of teaching Accounting. Thus, some teachers still believe in the old approach of teaching Accounting. Despite teacher-related factors, the language of teaching and learning contributed to the poor performance of Accounting learners. The majority of learners in South Africa attend schools where English has been adopted as the language of instruction. This happened irrespective of the fact that their home language is not the language of learning and teaching. Consequently, this affected learners' understanding of the subject matter during teaching and learning. This suggests that these learners go to the examination with little understanding of the content of subject. South Africa is a complex country that is characterised by a high level of inequality. Schools located in rural and township areas experience inadequate resources. As a result, they rely on government funding. Learners attending these schools lack proper resources, such as calculators and learning, teaching, and support materials (LTSM). The absence of these resources negatively contributes to the poor performance of learners in Accounting. Learners themselves seem to be contributing to their poor performance. They do not show willingness to do their schoolwork as provided by teachers. Therefore, the study provided insight into our understanding of the phenomenon. It also enhanced our understanding of the rationale why schools perform differently in the subject of Accounting, especially in the National Senior Certificate (NSC).

7. Acknowledgment

This article has been self-funded.

8. REFERENCES

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