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Accounting as Subject Choice: Narratives from High School learners

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Abstract

This article examined factors influencing learners' choice of Accounting as a subject in the Further Education and Training (FET) phase of South African public high schools. Using a qualitative case study approach, the study explored barriers to learners' uptake of Accounting and identified strategies to address them. Data was generated through structured interviews, focus groups and document analysis with sixteen learners (Grades 9–12) and four Accounting teachers, purposively selected from public secondary schools in the Gauteng Province. Thematic analysis revealed that perceived teacher incompetence significantly shaped learners' attitudes towards Accounting, often resulting in fragmented teaching practices that undermined curriculum implementation. Additional barriers included negative learner attitudes, misaligned parental expectations, and the prioritisation of science subjects over commerce-related subjects. This investigation recommended targeted teacher development programmes, the integration of digital learning tools, and strengthened involvement of subject advisors to promote sustainable growth in Accounting education within the Tshwane South district. The findings contribute to ongoing debates on improving learner participation and performance in Accounting in South Africa.

Keywords: Accounting FET, high school, curriculum, subject choice, constructivism, Social cognitive career theory

Introduction

Sustainable economic growth and national performance depend on well-educated people. Education is essential for social reproduction and transformation (Horsthemke et al., 2013). Public and private education in South Africa promotes academic progress and social goals, such as poverty eradication, social justice, democratic participation, and cultural engagement, to improve living conditions (Moloi et al., 2010). These efforts centre on schools teaching critical, creative, and introspective abilities. Accounting measures performance and shares financial data across industries (Dawkins et al., 2020). Once content-driven, the curriculum targets poverty, inequality, and gender inequities (Akerman, 2012; Mkhize et al., 2022). Critical thinking, accuracy, and ethics are promoted in Financial Accounting, Managerial Accounting, and Auditing (Curriculum Assessment Policy Statement, 2021, & Gauteng Department of Education, 2021). Accounting is crucial to economic progress, but learner interest and involvement are diminishing.

Accounting is considered complex and abstract. Accounting is important yet difficult, which lowers enrolment and performance (Velasco, 2019; Putra, 2019). International studies indicate impediments to quantitative content, language skills, and core knowledge (Borges et al., 2019). Enrolment in Accounting in the National Senior Certificate (NSC) examination in South Africa has steadily fallen (Department of Basic Education, 2020; Gauteng Department of Education, 2021). The 2020 NSC had one of the lowest Accounting pass rates, raising concerns (SAICA, 2008; Apostolou et al., 2018). This issue requires practical solutions to improve accounting student engagement and academic advancement. Improving subject growth in schools requires a flexible, reformed curriculum that meets both educational and industry needs. Due to this decline, curriculum change and instructional methods are urgently needed (Mkhize et al., 2022;

Sikhombo, 2018). Engaging teaching methods have been shown to boost results (Stout & Wygal, 2010). Parental participation and learner motivation are also important, as research shows that many students lack support and find accounting too difficult (Radio 702, 2018). This research investigates these processes from student and teacher perspectives to better understand subject choosing.

Problem statement

The research problem is clear because it addresses the Negative perceptions of difficulty, teacher attitudes, school leadership practices, and the non-compulsory nature of the subject, which often discourage learner interest. Despite calls from the Department of Basic Education for collaborative interventions, learners' perspectives on these challenges remain underexplored, making it difficult to design strategies to increase participation and improve performance in Accounting.

Significance of the study

This study will contribute to the existing body of literature on learners' choice in secondary education, particularly in the context of subject selection. The results may also be useful to the University of Johannesburg and the Department of Basic Education in improving how they disseminate information to learners regarding career choices. Additionally, the findings may assist policymakers in formulating strategies to promote Accounting as a subject in secondary schools. Moreover, the study will contribute to the ongoing debate on the factors influencing learners' decisions to choose one subject over another

Research objectives

The study aims to examine the factors influencing learners' selection of Accounting as a subject in the Further Education and Training (FET) phase, in light of statistical evidence of a persistent decline in enrolment in the subject.

Sub- Research objectives

1. To investigate the factors influencing the learners' non-selection of Accounting in the FET phase.
2. To document learners' narratives and experiences regarding Accounting as a subject.
3. To explore implementable approaches to alleviating the underlying factors to improve learner enrolment in Accounting. Research Questions

Against this backdrop, the study highlights the need to investigate the factors influencing learners' decisions to pursue Accounting, as well as the broader implications of declining enrolment in the subject. This inquiry is driven by addressing the challenges faced within the Accounting education landscape. The following questions guided the investigation:

1. What factors influence a learner's choice of Accounting in the Further Education and Training phase?
2. How can the underlying factors be mitigated to improve learner enrolment in Accounting?

Theoretical framework

This study is underpinned by two key theories: constructivism and Social Cognitive Career Theory (SCCT). These theories provide a comprehensive framework for understanding the factors influencing learners' choice of Accounting. Constructivism

Constructivist theory is primarily associated with Jean Piaget and Lev Vygotsky (1896) and emphasises learners as active agents in constructing their own knowledge rather than passively receiving it. The theory emphasises active learning, prior knowledge, and social interaction as determinants of the learner's choice in subject selection (Taber, 2019). Constructivism highlights how active learner engagement, social experiences, interests and societal influence play a vital role in shaping learners' career choices.

According to the constructivist theory, learners' choice to take Accounting is influenced by several key factors:

Active learner engagement – Learners who are hands-on and active in participation during the lesson typically possess the ability to

succeed in a specific field. Therefore, those who are actively engaged in participation are most likely to choose Accounting as their subject.

Social experiences – Group work, peer discussions, and exposure to role models in Accounting can enhance learners' optimism towards the subject. Therefore, we are encouraging them to choose Accounting.

Interests – A personal preference for Accounting, shaped by prior experiences and exposure to the subject.

Societal supports and barriers -Influences such as availability of resources, parental support and expectations from society mainly influence and shape the way in which the learner makes subject choices.

Constructivism recognises factors such as gender, race, and socio-economic background as influencing career choice (Efgivia et al., 2021) and suggests that active learner engagement increases the likelihood of Accounting choice.

Social Cognitive Career Theory (SCCT)

Social Cognitive Theory was established by Lent, Brown and Hackett (1994) and is mainly rooted in Bandura's Social Cognitive Theory. It highlights the interconnectedness between individuals and their environment that predicts a person's passion and career choices (Clark et al., 2024). SCCT emphasises that self-efficacy, outcome expectations, career choice processes, and performance and persistence all play significant roles in shaping learners' subject choices.

Self-efficacy – Learners who believe that he/she possess a subject capability are most likely to take Accounting as a choice.

Outcome expectations – The anticipated benefits of pursuing a formal qualification in Accounting, such as job opportunities and career growth.

Career choice processes – individuals choose subject choices based on the career choice of their chosen career choice.

Performance and persistence – Learners with good grades and persistence in Accounting are most likely to pursue it as a choice, and those with poor grades are most likely not to take it

SCCT is particularly useful for explaining learners' choice (or avoidance) of Accounting in the FET phase, as it captures the role of confidence in Accounting ability, perceptions of difficulty, expected career outcomes, and school-level supports or barriers.

Application of theories to the study

These two theories complement each other in explaining learners' choice of Accounting. Constructivism emphasises active learner engagement, social experiences, interests, and societal supports and barriers. At the same time, Social Cognitive Career Theory (SCCT) focuses on self-efficacy, outcome expectations, career choice processes, and performance and persistence. Together, these theories allow for a more in-depth examination of the factors influencing learners in Tshwane South's decision to take or not take Accounting.

Justification for using both Theories

While constructivism offers valuable insights into active learner engagement, social experiences, prior knowledge, and socio-economic influences, it does not adequately account for self-efficacy, outcome expectations, career choice processes, and performance and persistence. Given that this study seeks to understand learners' choice of Accounting, Social Cognitive Career Theory (SCCT) was incorporated to address this gap. The integration of these theories enables a more holistic understanding of the external influences and personal motivations that shape learners' subject choices. Pedagogical, Socio-Economic, and structural factors influencing learners' choice of Accounting.

Literature review

Pedagogical, cultural and curriculum matters

There is growing concern regarding the state of Accounting education within the Department of Basic Education and higher education institutions. Critics often perceive Accounting as more challenging than other

commerce-related subjects, a view that fosters early learner anxiety and discourages subject uptake (Velasco, 2019). This perception contributes to learners' reluctance to pursue Accounting, driven by fear of failure and negative stigma. In contrast, Mkhize et al. (2022) argue that learners' anxiety is less about the inherent difficulty of Accounting and more about insufficient foundational knowledge. This concern is reinforced by Ngwenya and Arek-Bawa (2022), who highlight gaps in the introduction of Accounting at Grades 8 and 9, compounded by limited teacher specialisation, as many teachers primarily focus on Business Studies and Economics. The integration of Accounting into the E.M.S. curriculum further limits learners' exposure, resulting in a weak foundational understanding. Similarly, Du Toit et al. (2024) contend that introducing E.M.S. only from Grade 7, rather than earlier grades, limits learners' familiarity with Accounting, thereby contributing to its declining popularity. These challenges align with SCCT and Constructivism, as limited exposure and weak foundations undermine learners' self-efficacy, engagement, and subject choice.

Musundwa (2024), a senior lecturer and chartered accountant, emphasises the need to contextualise Accounting education by considering learners' backgrounds. He notes that learners from historically disadvantaged communities often underperform compared to their white peers, a disparity linked to socioeconomic and educational inequalities. Despite constituting the majority, black South Africans remain underrepresented in the Accounting profession, a trend reflected in school and university enrolments. Musundwa highlights linguistic barriers, socio-cultural factors, and familial circumstances as key impediments and advocates that teachers engage with learners' lived experiences, tailoring pedagogical approaches to support diverse backgrounds. These challenges align with SCCT and Constructivism, as socioeconomic and cultural barriers can limit self-efficacy, engagement, and subject choice.

Moreover, the limited uptake of Accounting as a subject may be linked to the exclusion of indigenous knowledge from the Curriculum and Assessment Policy Statement (CAPS). Scholars such as Dowelani and Maredi (2017) argue that integrating Indigenous knowledge systems into the South African Accounting curriculum could enhance learner engagement and foster a deeper connection to the subject. Apostolou et al. (2018) suggest that embedding Indigenous perspectives in Accounting education can empower communities by revitalising traditional practices and aligning them with contemporary Accounting frameworks. Nevertheless, Molefe and Shay (2016) note that the curriculum remains predominantly shaped by the South African Institute of Chartered Accountants (SAICA), with limited input from Department of Basic Education officials and academic stakeholders. As a result, the curriculum exhibits a strong Eurocentric orientation, which can alienate learners and hinder their ability to connect with the content. This Eurocentric focus may partly explain many learners' reluctance to pursue a career in Accounting (Venter & De Viller, 2013).

In South Africa, education students typically major in two subjects, a structure that can limit career flexibility and reduce the availability of Accounting teachers (Aldegether, 2017). This challenge is particularly evident within Economic and Management Sciences (EMS), where teachers are expected to teach Accounting, Business Studies, and Economics; however, many pre-service teachers specialise in Business Studies and Economics, resulting in a shortage of Accounting expertise (Agumba & Dasoo, 2024). While this structure aims to promote subject integration, it has inadvertently contributed to learner disengagement and declining interest in Accounting at the Grade 10 level. Curriculum design further compounds this challenge, as CAPS prioritises Mathematics, Science, and languages from Grade 1, with EMS introduced only in Grade 7 (Ngulube & Ngulube, 2022). This delayed exposure, combined with the limited instructional time of two hours per week in Grades 8 and 9, compared to higher allocations for other subjects, restricts the development of foundational Accounting knowledge (Department of Basic Education, 2020). Consequently, inadequate conceptual grounding and socio-economic disparities negatively influence learners'

motivation, performance, and willingness to specialise in Accounting (Schreuder, 2014; Ngwenya & Arek-Bawa, 2022).

Approaches to Enhancing Accounting Education

The literature emphasises the importance of addressing the factors that influence learners' decisions to select Accounting as a subject. While declining enrolments raise concerns about the sustainability of commerce departments in schools (Mkhize, 2019), scholars argue that this challenge is not insurmountable and can be addressed through coordinated efforts among teachers, school leaders, and education officials across both public and private institutions (Assan & Thomas, 2012). Research further highlights the need for supportive teaching and learning structures, including effective instructional strategies and adequate institutional support (De Jager & Bitzer, 2018). In contrast to perceptions of Accounting as inherently complex, Malebana (2012) contends that positive teacher and parental support can reshape learners' attitudes and enhance engagement. Consequently, factors such as curriculum time allocation within CAPS, continuous teacher professional development, appropriate pedagogical approaches, resource availability, and parental involvement are widely recognised as critical to improving Accounting education. These strategies align with SCCT and Constructivism, as supportive learning environments and effective teaching practices enhance learners' subject choice, engagement and self-efficacy.

Time allocation within CAPS remains uneven, with Accounting allocated four hours per week compared to five for Mathematics, despite its cognitive demands (Department of Basic Education, 2020). This imbalance constrains syllabus coverage and reinforces negative learner perceptions (Makgatho, 2021). While adherence to CAPS is required, poor time management may further discourage learners and teachers. In contrast, effective time management for instruction and assessment reduces learner anxiety and improves performance (Mdluli, 2020; Leite, 2020). Studies show that structured scheduling, effective classroom management, and strong internal controls characterise high-performing schools, enhancing teaching efficiency (Akcoltekin, 2015; Teledahl et al., 2024) and offering practical strategies for underperforming schools.

Teacher professional development is central to improving Accounting instruction, as continuous training enables teachers to remain current with evolving pedagogical approaches and technological advancements (Killen, 2015). Research supports the view that lifelong professional learning promotes innovative teaching practices, which enhance learner engagement and motivation to pursue Accounting (Burton & Bartlett, 2020). Similarly, teachers with strong disciplinary and pedagogical backgrounds are more likely to implement effective instructional strategies, thereby improving learner outcomes (Mkhize, 2019). In support of these efforts, digital learning tools have been shown to enhance accessibility, collaboration, and personalised learning, while streamlining assessment processes and allowing teachers to focus more on learner interaction (Sumarna & Amilia, 2022).

Integrating technology and project-based learning (PBL) in classrooms boosts digital literacy, critical thinking, and real-world problem-solving skills, better preparing learners for future careers. However, limited access to essential resources in many South African schools hinders effective Accounting education (Brown, 2015). Providing tools such as textbooks, calculators, internet access, and libraries is vital for enhancing learner engagement and performance.

Methods

This study adopted an interpretive paradigm to explore learners' choices of Accounting in the Further Education and Training phase, emphasising participants' meanings and interpretations (Creswell et al., 2016; Matos et al., 2023). A qualitative case study approach enabled a holistic examination of learners' and teachers' experiences within their social contexts (Maree, 2019; Maree et al., 2023). Data were generated through structured interviews and document analysis to enhance depth and triangulation (Stahl et al., 2019). Purposive sampling was used to select learners and teachers from two township

schools in the Tshwane South district, comprising sixteen learners in two focus groups classified as group A and B and four teacher interviews. Thematic analysis guided data analysis through transcription, coding, and theme development (Maree, 2019; Ferreira et al., 2016).

Data collection methods

Interviews

This study employed structured interviews with teachers and focus group interviews with learners to explore factors influencing learners' choice of Accounting. Structured interviews use predetermined questions while allowing flexibility to probe emerging issues (Creswell, 2022; Maree, 2019). In comparison, focus groups ensured that learners built on each other's ideas and comments to provide an in-depth view (Creswell et al., 2025). Focus group interviews were conducted with sixteen learners across Grades 9–12 from two schools, with eight learners per group, supported by teacher-assisted selection. In addition, four Accounting teachers with strong professional credentials were interviewed, and all interviews were conducted outside regular school hours.

Document analysis

Document analysis was employed as an additional data collection method. Document analysis involves the systematic review and interpretation of printed and electronic documents to generate meaning within qualitative research (Bernard, 2009; Corbin & Strauss, 2019). Data were drawn from the Department of Basic Education's subject reports for the past five years and school performance reports to examine trends in Accounting enrolment. In addition, relevant policy documents, including the South African Schools Act 84 of 1996, the Employment of Educators Act (Act No. 76 of 1998), and the Personnel Administrative Measures (2016; 2020). These documents were analysed and primarily used in the discussion section to identify supporting or contrasting discoveries.

Justification of using interviews and document analysis

The use of focus group interviews with learners, structured interviews with teachers, and document analysis was justified by their complementary strengths. Learner focus groups facilitated exploration of shared perceptions and peer influences, while structured teacher interviews provided consistent, in-depth professional insights. Document analysis provided reliable, unobtrusive evidence. Together, these methods enabled data triangulation, enhancing the credibility of explanations for learners' reluctance to select Accounting as a subject.

Data analysis

Data analysis is a critical part of research, involving the interpretation and summarisation of collected data to identify patterns, relationships, and trends. It includes observing data patterns, questioning them, and validating findings (Johnson & Christensen, 2008). Thematic analysis, chosen for its ability to provide in-depth insights, was used to analyse qualitative data. This process involved familiarising with the data, coding, developing themes, and reviewing them to uncover recurring patterns of meaning (Maree, 2019). Data was gathered from learners and teachers from two public schools in the Tshwane South district. Interviews captured participants' perspectives on subject selection, focusing on Accounting education. Responses were recorded, transcribed, and analysed to identify key themes and trends. After each interview, the data were reviewed to prioritise emerging issues for subsequent sessions. The process involved organising, encoding, and synthesising data to uncover significant findings and lessons.

Trustworthiness

According to Adler (2022), trustworthiness in research is considered essential to ensure that findings are consistent, accurate, and credibly reflect participants' insights. Trustworthiness was ensured through a qualitative framework that addressed credibility, dependability, transferability, and confirmability through transcript verification, peer debriefing, contextual relevance, and accurate representation of participants' perspectives.

Ethical considerations

Participants' rights, confidentiality, and voluntary participation were safeguarded, and pseudonyms were used to protect teachers' identities. Learners were classified as A and B (Arifin, 2018). Ethical clearance was granted by the University of Johannesburg, with participants providing informed, written consent and being assured of voluntary participation, anonymity, and confidentiality.

Results

Thematic analysis was conducted through familiarisation with the data, systematic coding, and the development and review of themes to identify recurring patterns of meaning. This process resulted in two overarching themes: barriers to selecting Accounting and strategies to overcome these barriers. Identified barriers included teacher-related challenges, negative perceptions of the subject, curriculum constraints, and parental perceptions, while proposed strategies focused on a Vigorous teacher-learner relationship, Digital learning, continuous professional development, and subject advisors' involvement to enhance the accessibility and appeal of Accounting.

Teacher Incompetence in Accounting

The data indicate that a significant problem exists with certain Accounting teachers who lack the required level of competence. Three learners from focus group B commented, "Some of us end up not taking Accounting as a choice simply because the teacher cannot teach specific topics. We have witnessed teachers not teaching the balance sheet simply because they perceive it as challenging." Furthermore, some learners from focus group A expressed a comparable perspective: "Some of us were hoping to take Accounting in Grade 10 while we were in Grade 9. However, for three days in a row in a week, our E.M.S teacher would not show up for class; when he did, he only taught entrepreneurship and the economy, not Accounting." in contrast, some learners from focus group B held a different view, stating, "Well, for us, we were not influenced by a teacher to take Accounting. We are decision-makers by nature and can make informed decisions independently. That is why we went for Accounting; we had our reasons and goals to achieve with the subject." Muzi, a teacher, also made some valid observations concerning teacher competency, stating:

As a manager, I have witnessed teachers specialising in Business Studies and Economics struggle with the Accounting section. I have seen it at my school and at other schools in Tshwane South. All these demotivate the learners from even considering taking Accounting as a choice. [Muzi]

The findings indicate that many Grade 9 teachers lack sufficient Accounting expertise. Some learners reported that some teachers skip topics, are frequently absent, or struggle to deliver lessons effectively, which influenced their decision to enrol in Accounting. In contrast, other learners indicated their choices were based on personal reasons. Muzi further noted that many public-school teachers focus on Economics and Business Studies rather than Accounting.

Perceptions and attitudes towards Accounting

Data indicated a significant number of negative perceptions associated with Accounting. Learners perceive the subject negatively, viewing it as complex and suitable only for intelligent learners. Some of the learners from focus group A shared similar views: "We think most of us fear Accounting without giving it a chance; we just conclude based on rumours that it is difficult, and we end up not doing it. Sir, we are a generation that prefers easy staff." Mabongi, a teacher, agreed with the above assertion, stating, "The learners' attitude towards Accounting is excessively pessimistic. They are ashamed of choosing the subject. They have a negative attitude toward the idea that Accounting is intended only for individuals who are good at Mathematics. Therefore, our stream is at risk and may imminently collapse."

Charles, who is a teacher, also made an imperative comment about the negative perception associated with Accounting by stating:

The problem is that Accounting is subjected to excessive negative discourse, including assertions that it is tedious and difficult, and that learners are preoccupied with

calculations of money they will never have, among others. Even the government and private sector are exacerbating the situation by providing few bursaries to learners pursuing Accounting and Economics; consequently, bursaries are abundant in the Science Discipline. The preponderance of commerce subjects has been eliminated in Limpopo, while Science has been prioritised. [Charles]

Negative perceptions are the main reason learners avoid choosing Accounting, often viewing it as too difficult or only for top learners. Learners expressed that Accounting feels disconnected from real-life benefits, with some saying it involves calculating money they will never have. This was also supported by Charles, a teacher, who noted that even the government favours Science in terms of funding.

Curriculum matters

It appears that the time allocation in the Curriculum Assessment Policy Statement (CAPS) significantly affects whether a learner succeeds or chooses Accounting. Learners from focus group B expressed that managing the time allocated for the Accounting examination is challenging because it is insufficient; as a result, they develop a negative attitude towards Accounting. In response, Mabongi, a teacher, argued that the teaching time allocated for both E.M.S. and Accounting is inadequate to facilitate enhanced teaching and learning of the subject. Fanele, a teacher, also agreed with Mabongi on the weekly time allocation for both Accounting and E.M.S. Furthermore, the ongoing data indicate that the Department of Basic Education places excessive emphasis on Science, while Accounting is neglected in the curriculum.

Learners and teachers shared their views about the Department of Basic Education's promotion of Science over Accounting. They expressed themselves by saying:

We have checked bursaries online as we prepare for varsity and discovered that the main requirements are Science and Mathematics, which is demotivating, Sir! [Focus group A]

Accounting is no longer as popular as it was during the Bantu education era. Science is now a popular subject, and even the officials are pushing more learners to enrol in it; even brochures from school seem to motivate learners to take Science subjects [Charles]

The findings indicate that CAPS allocates limited time to both teaching and assessment, thereby constraining Accounting instruction. In addition, learners increasingly favour Science over Accounting, influenced by promotional materials and bursary opportunities that prioritise Science subjects. As noted by Charles, the popularity of Accounting has declined over time, while that of Science has increased.

Parental perceptions

Parental expectations and demands prevent specific learners from pursuing the subjects of their choice in school. The majority of learners in focus group B commented: “Some of us study certain subjects just because our parents tell us to. Take Accounting as an example, if our parents think it will help us get a good-paying job, they will want us to do it.” Furthermore, some learners in focus group A reiterated this by saying, “There are learners who choose subjects based on the pressure from their parents. Like most of our parents, they only believe that a person can only become a teacher, nurse, doctor, social worker, or a police officer, and it ends there.”

Fanele, a teacher, expressed a strong view by pointing out that:

Most parents would rather have complete control over the subjects their children choose to study. Nevertheless, I have observed that parents are just concerned with what is best for their children and intervene in their children's educational experiences when they are still young. [Fanele]

Data indicate that parents desire to influence their children's prospects to ensure their prosperity. Learners asserted that specific learners pursue certain subjects due to parental coercion. Fanele also emphasised that parents influence their children's subject selection, driven by a genuine desire for their children's future well-being rather than malicious intentions.

Summary

The findings reveal that Accounting in public schools faces multiple challenges, including limited teacher expertise, negative perceptions, curriculum constraints, and parental perceptions, which discourage learner uptake. Participants identified Vigorous teacher-learner relationships, Digital learning, and continuous teacher professional development as key measures to address these challenges.

Vigorous teacher and learner relationship

A positive teacher–learner relationship enhances learner motivation and can influence subject choice. Learners from both focus groups (A & B) emphasised the importance of approachable and supportive Accounting teachers, noting that fear-based teaching practices and selective attention to high-performing learners discourage engagement. At the same time, inclusive and accommodating approaches encourage interest in the subject.

Muzi, a teacher, made a noteworthy statement by asserting:

For learners to feel comfortable approaching their Accounting teachers when they have difficulty with the subject, there should be an open, healthy connection between them. In my opinion, this open-door policy has the potential to attract more learners to pursue a career in Accounting. [Muzi]

The findings highlight that positive teacher-learner relationships enhance learner motivation and interest in Accounting. Learners emphasised the need for accessible and supportive teachers. In contrast, Muzi, a teacher, suggested that an open-door policy could address diverse learner needs and encourage greater uptake of the subject.

Digital learning

Several schools in South Africa continue to rely on the conventional method of instruction, where teachers use the chalkboard as a learning medium. However, it is evident that temporal shifts are occurring, leading educational institutions to use technological resources in their instructional practices. However, this implies that if schools adopt digital learning methods, there may be potential enhancements in Accounting. Mabongi, a teacher, stated, "We must implement digital learning. Once again, this highlights the issue of inadequate resources in township schools. In such an environment, learners often experience boredom and sleepiness due to the lack of engaging activities. On the other hand, I uphold that the government should invest more in technological advancements to improve the school systems."

Mabongi, who is a teacher, observed an exceptional recommendation regarding digital learning when she stated:

We are currently in the fourth industrial revolution, and learners cannot learn Accounting in the same way it was taught in the past. To make the subject more interesting, information and communication technology (ICT) should be incorporated. Considering that our learners are already exceptionally talented with technology. [Mabongi]

The findings highlight the growing importance of digital learning in the context of the Fourth Industrial Revolution. Participants emphasised the need for greater investment in educational technology and the integration of ICT learning in Accounting to enhance learner engagement, enthusiasm, and the development of relevant economic skills.

Teacher professional development

The data strongly support the importance of teacher development seminars that consistently enhance subject content and address other significant developments for Accounting teachers. Charles stated, "It is essential to provide adequate training and workshops to support teachers who do not possess the necessary financial literacy in Grade 9. I believe this could enhance the delivery of the subject matter, potentially attracting more learners through effective teaching in Grade 9." However, Fanele added that, "It is necessary to have enough workshops to improve the training of Accounting teachers. As a subject, Accounting is transforming, and teachers must stay abreast of all these developments. This has the potential to be of enormous use to the learners."

Muzi, a teacher, expressed a critical concern regarding the development of teachers:

The Gauteng Department of Education has developed a teacher development unit where teachers can enrol for courses that need development and support. However, attendance remains very low, so most schools perform poorly in Accounting. Teachers should attend these workshops to be abreast with Accounting changes so learners can benefit. [Muzi]

According to the data, seminars focused on teacher development in Accounting are highly important. Teachers stated that ongoing continuous teacher development can enhance the teaching of Accounting in Grade 9 and ensure that teachers remain up to date with the evolving subject matter, perhaps attracting more learners if executed effectively. However, Muzi noted that there is still room for improvement in the teachers' attendance at the teacher development seminars.

Subject advisors' involvement

The presence of subject specialists, known as advisors, in Accounting has significantly enhanced the delivery of the subject. The data indicate that the absence of a subject advisor leads some teachers to exhibit inconsistent teaching practices. Fanele and Charles, who are teachers, made some strong comments about subject advisors' involvement by stating:

As someone who has worked in education for a considerable time, I can attest that teachers who are not continuously monitored by their subject advisor are typically ineffective in their teaching. On the other hand, proactive advisors who visit schools encourage teachers to be more effective in their teaching, ultimately benefiting the learners. [Fanele]

Subject advisors are appointed to ensure they facilitate effective teaching and learning. I can attest that my Accounting subject advisor is very hands-on, and I have achieved a 100% pass rate over the past two years. This high pass rate has proven otherwise, as my Grade 10 learners for Accounting are sixty-plus in one class, which is very high for the first time in my school's Accounting history. [Charles]

Teachers reported that active subject advisor involvement enhances teaching effectiveness and academic outcomes in Accounting, whereas limited support reduces motivation. Proactive advisory support was linked to improved learner performance and increased uptake of Accounting in Grade 10.

Summary

The findings indicate that Accounting faces significant challenges that require coordinated intervention from key stakeholders, including teachers, parents, officials, and learners. Addressing these challenges demands collaborative efforts to sustain Accounting in high schools. The following section discusses these findings in relation to existing literature and document analysis, using Constructivism and Social Cognitive Career Theory as an analytical framework.

Discussion

Through in-depth interviews with participants, it became evident that learners hesitate to select Accounting as a subject. Most participants identified several contributing factors, including teacher incompetence, negative perceptions of the subject, curriculum constraints and parental perceptions. To address these challenges, participants highlighted the necessity of strong teacher-learner relationships, integrating digital learning, ongoing teacher professional development, and active involvement from subject advisors as critical measures to promote Accounting as a viable and appealing subject choice.

Agumba and Dasoo (2024) argue that inadequate teacher training limits E.M.S. teachers' ability to deliver financial literacy effectively, particularly given the integration of E.M.S. into Accounting, Business Studies, and Economics, which demands strong subject competence. The Personnel Administrative Measures (PAM, 2016) and the Employment of Educators Act 76 of 1998 policy documents both emphasise the appointment of suitably qualified teachers with sound pedagogical skills. However, excessive demands often lead to fragmented and ineffective teaching practices, undermining educational

transformation. From a constructivist perspective, effective teaching should promote collaboration and problem-solving (Shah & Kumar, 2019), while SCCT posits that teacher incompetence weakens learners' self-efficacy and outcome expectations, discouraging subject and career choices (Clark et al., 2024). Despite the importance of continuous professional development, learners continue to hold negative perceptions of Accounting.

Most learners dread accounting due to widespread negative perceptions in their communities and schools. This discourages learners from choosing the subject, as many view it as difficult. Teachers note that some learners believe Accounting is only for knowledgeable individuals. Brown et al. (2015) highlight significant disruptions in the discipline, while Mkhize et al. (2022) argue that persistent stereotypes hinder its growth. These negative perceptions have academic consequences. Furthermore, teachers attribute the stigma to E.M.S. teachers lacking Accounting as a major. According to Mattar (2018), constructivism promotes active learner engagement, suggesting that learners must adopt a positive, proactive mindset to succeed in Accounting. SCCT Theory also stipulates that negative perceptions of a subject reduce learners' self-efficacy and expectations for that subject, leading to decreased interest and avoidance of it (Yanhua et al., 2025). Additionally, parental expectations often deter learners from selecting the subject.

Parents significantly influence their children's subject choices, often selecting subjects they believe lead to lucrative careers. Learner's report feeling pressured by these decisions. Hornby and Blackwell (2018) highlight that parental involvement can shape educational outcomes, with active engagement fostering success, while controlling behaviour may lead to poor choices (Jafarov, 2015). The South African Schools Act 84 of 1996 policy document underscores the value of parental collaboration with schools to improve learner performance. However, teachers noted that parents often assert complete control over their children's education, believing they know best. As Taber (2019) noted, constructivism advocates for learner autonomy, encouraging self-reflection and critical thinking in subject selection, with parents acting as facilitators. SCCT asserts that parental involvement influences learners' self-efficacy and outcome expectations, shaping their subject and career choices (Clark et al, 2024). The overemphasis on Science subjects at the expense of Accounting is also highlighted as a concern.

The emphasis on Science education has led to the neglect of other subjects, diminishing their perceived importance. Teachers and learners reported that Accounting has declined in popularity as Science has become the preferred subject. Erduran and Msimanga (2014) argue that while Science drives technological progress, a balanced education fosters critical thinking, creativity, and social cohesion. As per the Personnel Administrative Measures policy document, despite policies promoting a well-rounded curriculum, subjects like Mathematics, Science, and languages are often prioritised (PAM, 2016). Kirstein et al. (2019) warn that sidelining subjects like Accounting can hinder learners' personal and professional growth. Learners also highlight that bursaries favour Science, leaving limited funding for Accounting and other subjects, causing dissatisfaction. Erduran and Msimanga (2014) stress that this imbalance may alienate learners passionate about non-science fields. As Taber (2019) noted, constructivism supports inclusive, personalised learning that nurtures each learner's strengths and interests. To address these challenges, the teacher-learner relationship is seen as a key element in revitalising Accounting.

A positive teacher-learner relationship plays a significant role in learners' subject-choice decisions. Research indicates that positive relationships enhance learner engagement, motivation, and effort, leading to improved understanding of subject content and academic performance (Schut, 2020). Similarly, Grimova and Van Schalkwyk (2016) argue that supportive teacher–learner interactions create safe learning environments that reduce academic anxiety and fear of failure. In contrast, strained teacher–learner relationships are associated with low learner motivation, behavioural challenges, and poor academic outcomes (Tiberius, 2011). From a Social Cognitive Career Theory perspective, supportive teachers strengthen learners' self-

efficacy and outcome expectations, thereby influencing career-related subject choices (Clark et al., 2024). This emphasis on supportive teacher–learner relationships is consistent with the South African Schools Act 84 of 1996 policy document, which promotes a safe, supportive, and learner-centred school environment conducive to effective teaching and learning.

Teacher development and professional development play a crucial role in strengthening Accounting education by enhancing teachers' subject knowledge and teaching methods. The Department of Basic Education, supported by subject advisors, facilitates these seminars to ensure teachers stay current and effective, ultimately attracting more learners to Accounting. Research and policy, including PAM (2016), support continuous professional development, while constructivist and digital approaches further empower teachers to create engaging, learner-centred environments.

Participants indicated that many South African schools still rely on traditional chalkboard teaching methods. Both teachers and learners emphasised that integrating ICT could modernise Accounting education to meet the demands of the fourth industrial revolution. Digital learning enhances access, flexibility, and learner engagement, particularly for remote or differently abled learners (Camilleri & Camilleri, 2017; Churchill, 2017). Furthermore, the PAM document (2016) encourages teachers to use appropriate ICT resources to support effective teaching and learning in public schools. However, from a constructivist perspective, technology supports active learning through multimedia and simulations (Taber, 2019). In addition, proactive subject advisors were identified as essential in motivating teachers and improving instructional effectiveness.

Data highlights the significant positive impact of proactive Accounting subject advisors on teachers' and learners' understanding of the Accounting subject. Teachers noted that they often become disengaged without an advisor's involvement, whereas active advisors inspire effective teaching. The South African Schools Act 84 of 1996 supports hands-on subject specialists by promoting adequate curriculum support and quality teaching in schools. Research by Ardzejewska et al. (2010) confirms that subject advisors, equipped with advanced knowledge and skills, provide crucial support to teachers and learners. Learners benefit from tailored instruction that extends beyond the standard curriculum, exploring advanced Accounting principles (Mkhize et al., 2022). Teachers also emphasised that proactive advisors help teachers achieve better academic outcomes, motivating more learners to choose Accounting in Grade 10. A constructivist theory supports this, emphasising active, hands-on learning through trial and error (Larochelle et al., 1998). Effective advisors facilitate such engagement via projects and practical applications. From an SCCT perspective, subject specialists strengthen learners' self-efficacy and positively influence their subject and career choices (Clark et al, 2024).

Recommendations

The time allocated for teaching, learning, and assessing Accounting is insufficient, limiting learners' ability to grasp complex content. Learners struggle to complete exams due to time constraints; extending both instructional and examination time would support a more profound understanding and broader curriculum coverage. Additionally, the Department of Basic Education (DBE) should consider introducing Accounting earlier, possibly from Grade 1, instead of only in later grades. Early exposure can aid cognitive development and build a strong foundation for future success in the subject.

A key barrier to learner interest is that many E.M.S. teachers lack an Accounting major, reducing teaching quality and learner confidence. Continuous professional development is vital to ensure teachers are well-informed and capable of inspiring learners. Well-trained teachers boost learners' confidence in both the subject and themselves.

Technology integration is also critical. Many under-resourced schools still rely on outdated chalkboard methods. Incorporating digital tools can modernise Accounting education by offering flexible, engaging methods such as blended and remote learning. This aligns with

learners' digital interests and can increase subject appeal. Moreover, the DBE tends to prioritise Sciences over subjects such as Accounting, thereby discouraging learners from choosing it. Accounting plays a key role in economic literacy and business understanding. The DBE should ensure all subjects are equally valued and provide financial support for learners interested in Accounting to foster more balanced subject selection.

Conclusion

This study examined learners' choice of Accounting in the FET phase and found that enrolment decline is influenced by multiple factors, including teacher-related challenges, negative perceptions, curriculum constraints, parental views, the Department of Basic Education's strong emphasis on Science subjects, CAPS inconsistencies, and limited instructional time. The study further identified strategies to address these challenges, such as strengthening teacher–learner relationships, integrating digital learning, promoting continuous professional development, and enhancing subject advisor support. The findings aim to assist learners, teachers, and education officials in recognising Accounting as a priority subject, thereby contributing to increased enrolment. Accounting remains vital in promoting ethical awareness, financial compliance, and societal transparency, thereby supporting efforts to reduce fraud and corruption.

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