Journal of Curriculum Studies Research

https://curriculumstudies.org

E-ISSN: 2690-2788

Volume: 7 Issue: 2 2025

pp. 334-351

Teachers' Reflections on Factors Affecting Effective Teaching and Learning of Accounting in Rural Schools in South Africa

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Article Info
Received: April 14, 2025
Accepted: September 07, 2025
Published: November 7, 2025

10.46303/jcsr.2025.24

How to cite
Ngwenya, J. C. (2025). Teachers' Reflections on Factors Affecting Effective Teaching and Learning of Accounting in Rural Schools in South Africa. *Journal of Curriculum Studies Research*, 7(2), 334-351.
https://doi.org/10.46303/jcsr.2025.24

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ABSTRACT
This paper examines teachers' reflections on the factors that influence the effective teaching and learning of Accounting in rural secondary schools. Adopting a reflective narrative approach within an interpretive research paradigm, the study employed focus group discussions and reflective journals to collect data from eight purposively and conveniently selected Accounting teachers across eight rural schools. Through thematic analysis of the qualitative data, several key factors emerged that hinder effective Accounting instruction in these contexts. Participants identified issues such as the negative impact of rigid timetabling on learner engagement, minimal parental involvement, and unstable home environments. Additionally, a lack of continuous professional development opportunities and limited support for teachers further constrained instructional effectiveness. The socio-economic realities of rural communities, including learners' restricted exposure to real-world business environments, also presented significant challenges. These insights underscore the complex interplay of contextual, institutional, and socio-economic factors that shape the teaching and learning experience in rural settings. By highlighting teachers' lived experiences and professional reflections, this study contributes valuable theoretical perspectives to the scholarship of teaching and learning in rural schools, offering implications for policy, teacher support programmes, and curriculum development to enhance the quality of Accounting education in under-resourced areas.

KEYWORDS
Accounting teachers; reflective narratives; rural schools; rural context; teachers' reflections.

INTRODUCTION

Accounting as a school subject in South Africa has been characterised by several curriculum reforms emanating from theoretical and conceptual shifts in the discipline of Accounting and the international reporting standards (Gobingca & Kiva, 2024; Hendriks & Dunn, 2021). The Accounting curriculum requirements place demands on teachers as they are obliged to understand new content and introduce new teaching, learning and assessment strategies to teach new content (Tambunsaribu et al., 2025). Therefore, as Accounting is assessed using case scenarios, the subject employs high-level thinking skills in analysing the given scenarios. Learners require learning strategies that enable them to acquire the essential content necessary to respond effectively to challenging high-order questions in case scenarios and complex calculations. Accounting teachers are expected to equip learners with problem-solving and investigative skills that are crucial to the subject (Dikgale & Chauke, 2024; Oyinlola & Okwara, 2023). This requires teachers to employ various teaching strategies to reinforce the learning of different skills that support learners in making connections among topics (Pereira & Sithole, 2020). Jamiu and Yakubu (2020) emphasises the significant impact of teaching strategies on learners' education. However, if teachers fail to implement relevant strategies, they may struggle to provide learners with opportunities to foster high-order thinking skills. As a result, they might grapple with questions involving applying content learned in real-life conditions. While accounting teachers are battling with the changing curriculum, the circumstances are worsening in rural schools.

Studies have shown that the success of how much the learner has understood in the classroom depends on how conducive the learning environment is to the learners (Shahnaz & Gandana, 2020; Shikalepo, 2020). Diverse teaching contexts are accompanied by different characteristics that allow or hinder teachers' ability to teach effectively. According to Nkambule (2022), poor teaching conditions are considered a key factor affecting the quality of teaching, particularly in rural areas. This is confirmed by Oyinlola and Okwara (2023), who state that the teaching strategies employed in rural schools hinder students' learning. Maharaj and Chauke (2025) lament that teachers in most rural schools face significant challenges specific to their environment, which hinder effective teaching and learning. They assert that rural schools are overwhelmed by challenges, including a lack of parental involvement and insufficient funding. Mbhiza (2021) adds that rural secondary schools, in particular, face several challenges, including limited resources for educational materials and professional development.

Despite growing interest in research on factors affecting teaching and learning within the South African context (Hendriks & Dunn, 2021; Maharaj & Chauke, 2025; Makhathini et al., 2024; Mbhiza, 2021), there is a notable shortage of studies on the reflections of rural Accounting teachers. This makes the study's findings significant as they fill a gap in the existing literature on Accounting, particularly in terms of teachers' views on what affects the teaching and learning of Accounting. Therefore, the purpose of this study is to explore teachers' reflections regarding the factors that influence the meaningful teaching and learning of Accounting in rural schools in

South Africa. The study aims to identify challenges and enabling conditions within rural contexts and examine how these factors influence pedagogical practices and learner outcomes. It also aims to provide insights that may inform policy interventions, resource allocation, and teacher support programmes intended to improve the quality of Accounting education in underserved rural communities. The research question guiding the study is: What are teachers' reflections on the factors affecting the effective teaching and learning of Accounting in rural schools in South Africa?

LITERATURE REVIEW

Factors affecting the effective teaching and learning in rural schools

Limited opportunities for teacher professional growth and support

Despite teachers attending numerous professional development workshops provided by the Department of Basic Education, research shows that these initiatives often fail to address their challenges related to classroom practices (Molapo, 2025; Motsoeneng & Moreeng, 2023; Shikalepo, 2020; Sithole & Dube, 2025). Teachers find the workshops too theoretical and lacking in practical application. As a result, they often struggle to implement the learned concepts in their specific contexts, especially in rural schools. While policies on teacher learning communities emphasise local, site-based development, these programmes are overly bureaucratic and do not address teachers' specific needs (Feldman, 2020). Nkambule (2022) agrees that the main disadvantages in rural schools are inadequate follow-up visits from subject advisors after attending workshops and unsatisfactory support from school leadership. Consequently, teachers often revert to traditional teaching methods that focus on exam preparation.

Insufficient teaching and learning resources

Researchers agree that the effective application of teaching materials can increase participation and make the learning experience more meaningful (Chuene & Teane, 2024; Maharaj & Chauke, 2025; Mbhiza, 2021). They emphasise that teaching and learning are placed in jeopardy when there is inadequate or inappropriate use of learning and teaching support material since learners are not exposed to real opportunities to learn new concepts (Mbhiza & Nkambule, 2023). Mawere and Tshamano (2022) investigated the factors that hinder or facilitate curriculum implementation in rural schools in South Africa. They found that the lack of support and teacher learning materials (TLM) that improve teaching and learning remain essential to the curriculum implementation process. Mbhiza and Nkambule (2023) believe that students learn better when they explore an environment that is rich in teaching and learning materials. Research has shown that the appropriate implementation of information and communications technology (ICT) in schools can encourage learners to obtain knowledge and skills that promote ongoing learning (Ferri et al., 2020; Manzi & Moreeng, 2024). However, rural communities are plagued with unequal educational opportunities and development, especially those caused by technological advancements (Faloye & Faniran, 2023). Rural areas face challenges in implementing technology because of a lack of technological resources and logistical issues related to internet access and intermittent power supply. This is supported by Ferri et al. (2020), who added that teachers' lack of essential teaching resources, such as videos, posters, charts, and projectors, hinders effective teaching.

The influence of school timetabling on learner participation

Researchers have found that the time of day when a subject is taught can significantly impact learning outcomes (Chebli, 2024; Fiani et al., 2021; Muhammad et al., 2020). Muhammad et al. (2020) noted that students' performance varies depending on the time of day when learning and assessment occur. This view was also supported by Fiani et al. (2021), who argued that time could be used as an influential parameter to affect learning by using the preferred time of the day for instruction to sustain classroom participation and engagement. Chebli (2024) observed that students learned more effectively in the morning than in the afternoon, with mathematics assessments showing higher performance in morning sessions. This aligns with left-brain cognitive dominance in the morning, which supports logical reasoning, linear processing, and analytical skills.

Instructional time and learning depth

Research indicates that sufficient instructional time has a positive impact on academic performance and learners' attitudes toward learning (Oyinlola & Okwara, 2023; Wedel, 2021). Allocating enough time to learn and engage in practice activities provides learners with an opportunity for deeper engagement and critical thinking (Wedel, 2021). However, Hendriks and Dunn (2021) highlight that Accounting teachers often rush through lessons due to the pressure to complete an extensive syllabus, often overlooking the importance of assessing learner understanding and providing required support. Oyinlola and Okwara (2023) believe that allowing learners sufficient time to participate in the learning process helps boost their confidence and enthusiasm, particularly in subjects that require learners to apply analytical skills.

THEORETICAL FRAMEWORK

This study is guided by attribution theory, developed by Weiner (2004). The theory explains how people make sense of events by identifying their causes. According to Weiner (2021), individuals are naturally driven to understand why things happen, whether outcomes are good or bad. Attribution theory suggests that people constantly look for reasons behind successes and failures (Graham, 2020). Weiner's theory explains success and failure in terms of locus of control (internal or external), stability over time, and controllability (Weiner, 2021). Locus of control refers to whether the cause of an event is perceived as internal (such as one's own effort) or external (such as environmental conditions). Stability focuses on whether the cause remains consistent over time or is subject to change. Controllability addresses the extent to which an individual can influence the cause.

In this study, teachers can identify whether they attribute learners' lack of participation in formative assessment practices to internal factors, such as a lack of resources and prior knowledge, or external factors, including teaching methods and curriculum issues. They might perceive these gaps as stemming from factors within or outside their control, such as socioeconomic background and the quality of their prior education. Based on this theory, accounting teachers can assess whether learners' engagement in practice activities is stable or unstable, which in turn influences their ability to engage in meaningful learning. Teachers may believe they can influence these inadequacies through their teaching and assessment strategies or see them as beyond their control (Saka & Celik, 2024).

Attribution Theory has been criticised for being too simplistic. Critics argue that it overlooks important ideas, such as personal goals, deeper reasons behind actions, and the social or conversational context in which people explain things (Goegan et al., 2023). However, its simplicity also makes it easy to use (Safira et al., 2021; Weiner, 2021). Because it helps explain why events happen (Graham, 2020), it is helpful in this study, which intends to understand the factors influencing the effective teaching and learning of Accounting.

METHODOLOGY

The study employed a qualitative interpretive approach to gain an understanding of the teachers' perspectives within the context being studied (Creswell & Poth, 2017). Ryan (2018) believes that the primary objective of interpretivist research is to uncover people's interpretations of the social phenomena in which they participate. The qualitative approach aims to generate comprehensive and illustrative information, enabling a nuanced exploration of the diverse dimensions inherent in the analysed problem (Cohen et al., 2018; Ryan, 2018).

Reflective narratives

Reflective narratives were utilised as a research method to enable teachers to reflect on their teaching practices. These narratives allowed teachers to share their stories while also helping them gain a deeper insight into their practice as teachers. According to Clandinin (2013, p. 45), narrative inquiry is the 'examination of experience through storytelling and fundamentally a way of perceiving experience'. It allows researchers to understand how individuals make sense of their experiences and the meanings they attach to them. In this research, the selection of narrative inquiry is based on the belief that having participants recount their own stories is the only way researchers can authentically capture their lived experiences, a process essential for their professional growth (Clandinin, 2013; Samsari et al., 2024). This suggests that, when educators reflect, they draw on their professional expertise and previous experiences as a framework for their actions.

Dewey (1933) describes reflection as thoughts arising from uncertainty that lead to actions that resolve dilemmas. Reflection is vital for evaluating professional practice, enabling teachers to consider their experiences, impacts and direction. While teachers possess prior knowledge and convictions regarding teaching and learning, which they apply daily, they often struggle to articulate their knowledge and its origins (Samsari et al., 2024). Through reflective inquiries, teachers can clarify their beliefs and understandings about teaching. For teachers, reflection is crucial for assessing and improving daily practices and is linked to professional development. Ambler et al. (2024) claim that reflection is not just about finding immediate solutions to problems; rather, it enables educators to analyse teaching and learning processes thoughtfully.

Sampling

Denzin and Lincoln (2018) describe sampling as the process of selecting a portion of the entire group of individuals that form part of a specific group of interest to the research study. While there were eight secondary schools in the cluster, I chose to conduct research in eight schools due to the ease of access. Therefore, the study adopted purposive and convenience sampling to select eight Accounting teachers who taught accounting in the Further Education and Training (FET) phase in the Pinetown district, KwaZulu-Natal, South Africa. Below is the profile of the teachers.

Table 1.

Profile of the teachers

Participant	Gender	Highest qualifications	Teaching experience
Gugu	F	Postgraduate Certificate in Education	11 Years
Anita	F	Bachelor of Education (Acc)	5 years
Cebo	M	Postgraduate Certificate in Education	15 years
Elvis	M	Bachelor of Education (Acc)	6 years
Ndaba	M	Bachelor of Education (Acc)	14 years
Bongi	F	Bachelor of Education Hon (Acc)	13 years
Vuma	M	Postgraduate Certificate in Education	12 years
Nelly	F	Bachelor of Education Hon (Acc)	11 years

These teachers were selected with the expectation that they would provide information by reflecting on their practices in teaching Accounting. The number of participants is supported by Farrugia (2019), who asserts that in qualitative research, the researcher deliberately selects a small number of participants to serve as key informants. This is because the primary aim of qualitative research is to obtain an in-depth understanding and detailed description of a given phenomenon under study (Farrugia, 2019). Pseudonyms were used to protect the identity of the teachers.

Data generation

For this inquiry, focus group discussions (FGDs) and reflective journals were deemed suitable data collection techniques to facilitate discussions with the participants (Creswell & Creswell, 2017). According to Cohen et al. (2018), FGDs consist of carefully designed discussions that allow participants to express their points of view in a group setting. Group discussions created spaces for teachers to reflect with one another by sharing their experiences in teaching Accounting. Their discussions encouraged collaborative reflection, where they discussed their experiences as peers and shared their thoughts about factors impacting teaching strategies (Ambler et al., 2024; Samsari et al., 2024). To foster reflective practice, meetings as colleagues created a space where teachers openly discussed problems in a supportive and trusting environment, without fear of embarrassment (de Kock, 2024). Talking to all the participants helped to elicit a balanced view regarding factors influencing teaching and it also enhanced the study's trustworthiness. All discussions held during meetings were recorded using a recording device to capture the reflections of all teachers.

Reflective journals were used for triangulation purposes (Cohen et al., 2018). Teachers were asked to keep reflective journals to reflect on their teaching experiences as frequently as possible for a month. Lama (2023) notes that a reflective journal facilitates critical and analytical thinking. Reflective journals are regarded as the easiest method to start a process of reflection since they are purely personal and help teachers question and consciously analyse their practice (Arthur & Arthur, 2021). While writing in the journals, teachers became more aware of the factors influencing their practices (Lama, 2023).

Data analysis

Thematic analysis was employed to analyse the qualitative data collected through focus group discussions. This strategy was suitable since we sought to understand experiences, thoughts, and views across different datasets (Creswell & Creswell, 2017). I began the process by familiarising myself with the data through transcribing audio data to textual data and reading the transcripts and reflective journals several times. This process helped identify preliminary patterns and recurring issues that informed the coding. I then used open coding by assigning codes that capture the essence of meaningful units of text (words, phrases, sentences, or paragraphs). The aim was to reduce the data into manageable segments without losing important meaning. Related codes were grouped together into categories that represent broader ideas or phenomena. Categories were further refined and clustered into specific themes. The findings were presented according to the various themes that emerged from the analysis. The participants were asked to verify that the transcribed data accurately represented what had been said in the interviews, serving as a form of member checking and thereby enhancing the credibility and trustworthiness of the research (Cohen et al., 2018).

Ethical considerations

The ethical code of conduct was adhered to throughout the study. An application was submitted to the University of KwaZulu-Natal's ethics committee to request approval, and an ethical certificate was subsequently awarded (ref: HSSREC/00006503/2023). Permission to conduct research at the selected schools was requested from the Department of Education. The process of obtaining consent from the participants was adhered to as required by the code of ethics. Pseudonyms were used for anonymity.

FINDINGS

The findings of this study were merged into the themes. Participants' responses to the questions were captured using verbatim quotes to portray the narratives of accounting teachers.

Impact of timetabling on learner engagement

Teachers raised concerns about the structure of the Accounting timetable. They explained that the periods for Accounting were always in the afternoon when learners were exhausted. Gugu confirmed that accounting requires learners to engage in activities, and as a result, they lose concentration quickly, especially in hot conditions. She indicated that they usually did not participate when she engaged them in discussions. This is what she said:

In my school, all Grade 10 periods are held after lunch, when learners are often tired and some are hungry. Accounting is always taught when learners are tired after a break, and most learners lose concentration after lunch. It is because the class is hot and they get sleepy in class.

David was concerned that learners had to walk long distances from home to school because there was no public transportation. Consequently, they got to school exhausted. He explained that learners usually did not pay attention in class and fell asleep after lunch due to exhaustion. If all periods are placed after lunch, the teaching of Accounting is hindered.

Excessive curriculum content and limited instructional time

Teachers were concerned that many learners lacked the basic knowledge and important concepts they should have mastered in Grade 9. This foundational knowledge is essential for comprehending more advanced concepts in subsequent grades. Without it, learners are likely to struggle. Due to the pressure to stay on schedule and keep up with the curriculum, Vuma indicated that there was insufficient time to help learners catch up on concepts they had missed or misunderstood. This lack of remediation time means that teachers had to offer extra lessons out of the instructional time. However, teachers found it challenging to conduct extra lessons during the weekends because most learners did not come.

Many of our learners are missing the fundamental concepts they should have learnt in Grade 9. This gap makes it incredibly difficult for them to grasp more advanced topics in other grades. Because we always rush to align with the curriculum, there is insufficient time to address these gaps during regular class hours. As a result, we have tried offering extra lessons, which is challenging because most students do not attend these sessions on weekends. (Vuma)

The teachers mentioned that they receive Annual Teaching Plans (ATPs) that they are required to follow. These plans specify the schedule and content to be covered and teachers often have to rush through the teaching materials to stay on schedule. This hinders teachers from providing individualized attention to learners who need assistance, especially those with knowledge gaps. Anita indicated that the rural context did not allow teachers to conduct morning or afternoon classes, thereby preventing learners from receiving extra lessons.

Every year, we receive Annual Teaching Plans that outline the schedule and content we need to cover. While these plans help structure our lessons, they often force us to rush through *the material to stay on track. This makes it challenging to provide individualized attention to learners who require extra support, particularly those who lack a solid foundation in basic concepts. They do not attend the morning and afternoon classes because they walk long distances to school*. (Anita)

Teachers felt that the Accounting curriculum was overloaded, especially the Grade 10 curriculum. As a result, some learners fell behind, resulting in further gaps in their understanding. The teachers frequently found themselves reteaching basic concepts to ensure learners had a solid understanding of previous concepts before moving on to more advanced topics. However, the curriculum often progresses at a pace that does not allow for adequate time to reinforce essential concepts, thereby hindering learners' ability to thoroughly comprehend foundational principles.

Insufficient parental support and challenging home environments

While parental involvement in learners' learning is crucial, teachers expressed concern that parents were not providing sufficient emotional support to their children. Teachers indicated that many learners consistently failed to complete their homework due to a lack of support from their parents, unsuitable study environments, time management problems, and other external distractions. Some learners struggled to find a quiet space to do their homework, as there was no space at home conducive to learning, which significantly impacted their ability to concentrate and perform well academically. Nelly had this to say:

Most learners do not receive support from their parents with their homework. We give them more work to do at home, but during marking, you find that some learners have never done their work. Some learners complain about the lack of a quiet space to complete their homework, finding it difficult to concentrate on their work.

Teachers mentioned that most learners did not receive the necessary guidance and support in completing school tasks because they came from families headed by grandparents or single parents. Many learners did not have sufficient time to focus on their schoolwork because they struggled with multiple responsibilities, including parenting roles and household chores. Vuma confirmed this:

Some learners do not have time to do homework and revise what they have learned in school because when they arrive home, they have to cook and attend to other family responsibilities. Most of them live with their grannies. Others have to look after their siblings.

Teachers indicated that most learners came from low socioeconomic backgrounds, and most parents relied on social grants. These parents found it challenging to provide their children with supplementary learning materials, other essential educational resources, and access to technology. This limited learners' exposure to learning opportunities outside of school. This is what Bongi said:

We recommend that they seek additional lessons from other institutions, such as universities, or purchase more study guides, as we do not have the time to provide them with individual attention and to teach the material they should have learned in previous grades. There *are notes and activities that they are required to download online. However, most parents cannot afford these extra learning materials.*

Many learners who came from families headed by grandparents or children found it difficult to get sufficient support. Additionally, multiple responsibilities hindered their focus on schoolwork.

Lack of teacher professional development and support

Teachers expressed concerns that, as the Accounting curriculum frequently changed, teachers were not provided with the necessary training to implement innovative teaching strategies that aligned with these updates. They mentioned that it is widely recognised that many learners did not acquire sufficient fundamental knowledge and skills in Grade 9. However, teachers lacked adequate support from the Department of Basic Education to assist learners entering Grade 10 with existing knowledge gaps, particularly in subjects where understanding previous concepts was essential due to the cumulative nature of the curriculum. Cebo commented:

As an Accounting teacher, I find ongoing professional development crucial. However, it is worrying that the issue of Financial Literacy, which EMS teachers do not teach, is well-known. Nevertheless, we still lack support from the Department of Basic Education on how to teach learners who enter Grade 10 without a solid understanding of basic concepts. The subject advisors should provide us with relevant teaching strategies that save time, as the Grade 10 curriculum is extensive.

Some teachers were expecting their Head of Department (HoD) to assist them with challenges related to teaching and assessment in Accounting, particularly in rural schools that lack resources. They felt they could not get relevant support regarding recent reforms. Therefore, they fell short in providing content support and content delivery strategies. Gugu expressed concern about not getting enough support from her HoD since he was not an Accounting specialist and was not well-versed in current reforms in the subject. This is what she said:

I do not receive enough support from my Commerce HOD, as he is not an Accounting specialist. Sometimes I would go to him for assistance, yet come back even more confused. He would discuss content with hesitation, which suggests that he is unsure, yet he would never admit it.

Teachers highlighted significant gaps in professional development opportunities, particularly for those teaching grades other than Grade 12. The frequent changes in the Accounting curriculum necessitate ongoing training in innovative teaching strategies, which are currently lacking.

Socio-economic context and restricted exposure to the business environment

The rural context also hindered the use of suitable teaching strategies due to a lack of exposure to a business environment. Ndaba raised a concern that he could not integrate experiential learning activities where learners were required to conduct research by engaging local businesses: *"I always wanted my learners to use their experience and prior knowledge, and give* *them assignments to interview local businessmen on other business topics too. It is not easy because there are no supermarkets around here."*

Teachers highlighted the challenges of teaching unique Accounting concepts to learners who were not fluent in English, the medium of instruction. As a result, Elvis employed a bilingual strategy, switching between English and isiZulu, to ensure learners grasped complex concepts. Despite using isiZulu for initial comprehension, teachers revert to English to align with the language of assessment, ensuring learners are prepared for exams conducted in English.

Our learners struggle to analyse scenarios because they fail to understand other concepts. The language barrier on the side of the learners exacerbates the lack of understanding of the language of Accounting. Although we explain things in their language, if they do not understand the problems, we encourage them to formulate answers in English, as they will be writing exams in English. (Elvis)

Teachers believed that the schools should provide them with enough teaching materials to enhance the learning and teaching of the subject. Some teachers complained that the lack of resources hindered learners from reviewing what they had learned in class, since textbooks did not have enough activities. Teachers complained about the lack of technological resources to motivate and enrich learning in the Accounting department. Other teachers mentioned that slower internet speeds limited access to instructional materials such as YouTube videos. Anita explained that in her school, computers designed for teaching did not help much in enhancing accounting teaching because they could not access the internet with those computers, and the network was unreliable and highly erratic. The lack of a constant electricity supply was another problem confronting Accounting teachers in the country. Consequently, they resorted to traditional teaching methods to avoid the frustration caused by the scarcity of resources. Anita explained:

Our school has computers that Vodacom donated; however, they are kept in the computer storeroom. Those computers cannot be used because there is no internet access, even though teachers cannot use them. It appears that the school lacks sufficient funds to purchase data for teachers.

Limited resources compromise the enhancement of learners' understanding of new knowledge. While some urban schools used computers and tablets preloaded with various teaching and learning activities, teachers in rural schools still heavily emphasise traditional textbooks.

DISCUSSION OF FINDINGS

In line with the attribution theory, the teachers in this study attributed ineffective teaching and learning in rural Accounting classes to both internal and external factors. Teachers have raised significant concerns about scheduling Accounting classes, which are consistently in the afternoon. Research indicates that class timing has a significant impact on learners' performance (Fiani et al., 2021). Accounting classes often occur when learners are tired, hungry, and less attentive, particularly in the afternoon when heat and post-lunch fatigue reduce engagement. Studies indicate that afternoon classes result in lower grades than morning sessions due to sleep disruption, decreased attention, and fatigue, impairing cognitive function and learning. While learners' reduced performance may be attributed to internal factors such as effort, the scheduling of classes is an external, uncontrollable factor for both teachers and learners (Weiner, 2021). This lack of control over structural conditions shifts responsibility away from the individual and highlights systemic barriers that undermine effective teaching and learning. Chebli (2024) confirms that attention levels fluctuate throughout the day, with lower levels typically observed in the afternoon. Fiani et al. (2021) highlight that fatigue and poor scheduling adversely affect the learning of problem-solving skills, which are crucial in Accounting, more than descriptive material. This emphasises the need to schedule Accounting classes when learners are more alert and capable of engaging in complex tasks.

Marmet (2023) notes that additional instructional time allows learners to engage more thoroughly with material, leading to improved retention. However, the pressure to remain aligned with the Annual Teaching Plan schedule often reduces opportunities for teachers to address gaps in learners' understanding during regular class time. From the perspective of controllability, both an overloaded curriculum and long distances that learners must walk to school are largely external factors beyond the control of teachers and learners. Although extra classes have been shown to significantly strengthen accounting concepts and provide a deeper understanding (Mawere & Tshamano, 2022), particularly for learners with knowledge gaps, these uncontrollable barriers hinder the opportunities to reinforce foundational knowledge.

Research consistently shows that parental involvement has a significant impact on learners' achievement and engagement (Antipkina & Ludlow, 2020; Moreeng et al., 2024; Shebani et al., 2025). However, many learners from low-income families take on additional responsibilities, such as household chores and parenting roles, which leaves them with little time to focus on completing their homework and schoolwork (Hendriks & Dunn, 2021; Shebani et al., 2025). For instance, Moreeng et al. (2024) highlight that parents in low-income households may struggle to provide the necessary educational resources and support due to financial constraints. Research indicates that a lack of parental support can lead to difficulties in homework completion, often due to unsuitable study environments and home distractions (Chuene & Teane, 2024). As highlighted by Antipkina and Ludlow (2020), this issue is particularly prevalent in families that are headed by grandparents or children due to the absence of adult supervision and support. Socioeconomic factors also limit learners' academic opportunities, as they often face limited access to supplementary materials, essential resources, and technology.

According to the attribution theory, the locus of causality highlights that these barriers are primarily external, arising from family circumstances and socioeconomic constraints rather than learners' lack of effort or ability (Graham, 2020; Weiner, 2021). From the perspective of controllability, limited parental support, unsuitable home environments, and the necessity for learners to assume adult roles are largely uncontrollable for both teachers and learners. These challenges cannot be resolved through individual motivation alone but require broader structural interventions. Finally, the stability dimension underscores that such socio-economic disadvantages are enduring rather than temporary; persistent financial struggles and limited resources create ongoing obstacles that consistently undermine learner engagement and achievement.

Accounting Education scholars emphasise the importance of teaching financial concepts in context to help learners relate them to their daily lives and aspirations (Ferri et al., 2020; Gobingca & Kiva, 2024; Ntshangase & Ezeuduj, 2020). However, in this study, teachers struggled to engage learners due to limited exposure to practical business scenarios and financial aspects, a challenge that was exacerbated by the remote location and scarcity of businesses in rural areas. From the perspective of controllability, such barriers were largely external and beyond the immediate influence of both teachers and learners, making it difficult for them to create authentic learning experiences. Consistent with Hendriks and Dunn (2021), the lack of role models and business opportunities reinforces this external attribution, hinders learners' ability to connect theoretical knowledge to real-life scenarios, and appears to be dependent on factors outside their personal control.

In line with attribution theory, the challenges reported by teachers in this study can be understood in terms of perceived causes and controllability. Teachers indicated that subject specialists and HoDs provided insufficient guidance and support during the implementation of workshop strategies, particularly in rural schools where these heads often lacked Accounting specialisation. These barriers can be viewed as external and uncontrollable, as they stem from structural and institutional limitations rather than the teachers' own efforts or capabilities (Graham, 2020). ICT-based tools such as laptops, computers, and tablets can help learners construct knowledge and conceptual understanding of accounting (Faloye & Faniran, 2023; Manzi & Moreeng, 2024). However, in this study, teachers expressed concerns regarding the insufficient technological tools and poor internet connectivity in rural schools constrain teachers' ability to create engaging learning experiences. This finding is confirmed by Mbhiza (2021), who highlights that limited internet connectivity and access to digital resources in rural secondary schools hinder learners' ability to engage in online research and interactive activities. By framing these challenges as externally caused and largely uncontrollable, attribution theory helps explain why teachers may experience frustration and perceive their ability to improve learner engagement as constrained by factors beyond their immediate influence.

CONCLUSION

Given the dearth of literature on barriers limiting effective teaching and learning of Accounting in rural schools, this paper aimed to assess teachers' reflections on factors influencing effective teaching and learning of Accounting in rural schools. The study's findings revealed that uncontrollable and stable factors that limit teachers' opportunities for effective practice inform meaningful Accounting instruction. The findings of this study revealed that although curriculum completion problems often stem from an overloaded curriculum, the scheduling of Accounting in the school's timetable affected how teachers interacted with learners. This calls for the school management to prioritise equitable allocation of instructional time for Accounting within the school timetable. Adequate time slots would enable teachers to engage learners more effectively and provide the necessary feedback to address learning gaps.

While there is a need to assist learners with knowledge gaps, teachers felt that school management and subject specialists failed to support and guide them during difficulties in implementing what they had learned during workshops. The study highlights the need for customised teacher training and professional development focused on creative, contextually relevant pedagogies to enhance innovative, learner-centred teaching in rural classes. The limited exposure of learners to the business environment suggests the need for teachers to establish partnerships between schools and local businesses to provide learners with opportunities to experience real-world applications of Accounting through initiatives such as field trips, guest lectures, and job-shadowing programmes. The paucity of teaching and learning resources pertinent to enhancing the delivery of the subject hindered teachers from using innovative teaching strategies. The study recommends updated textbooks, ICT tools, and Accounting-specific resources to address rural resource constraints.

The dimensions of attribution theory suggest that because these challenges are persistent rather than temporary, they create enduring obstacles to learning. The study recommends that professional learning communities among Accounting teachers in rural schools should be established to foster peer collaboration, exchange of best practices, and mutual support, thereby strengthening teaching capacity and confidence.

This paper offers valuable insights for teachers, school administrators, and Department of Basic Education officials on the factors that must be addressed to enhance rural teaching and learning. However, the findings cannot be generalised to all schools in South Africa or beyond, as the study was conducted in eight schools within one district and province. The focus was on Accounting Teachers. Expanding the study to encompass all accounting teachers in the Further Education and Training (FET) phase across the district could yield more comprehensive results. Additionally, further research could involve an empirical study using quantitative or mixed methods to explore factors that influence the effective teaching and learning of Accounting in rural schools. Future research could also explore how the factors identified by teachers as hindrances to teaching Accounting can be eliminated.

Acknowledgement:

The author thanks the National Research Fund for financing the project. I also thank respondents for their willingness to participate in and provide data for the study.

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