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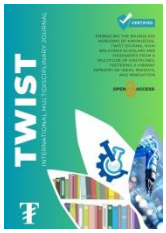

Improving Grade 10 Accounting Learning by Building Partnerships Between Schools and Businesses

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Abstract
The study examined the enhancement of Grade 10 accounting education through strategic partnerships between schools and businesses. Traditional classroom instruction often fails to provide students with practical experience and real-world relevance, impacting their motivation and understanding. The study aimed to examine stakeholders' perceptions of these collaborations and their effects on students' practical understanding and engagement in accounting. The study was guided by Partnership Theory in Education. A qualitative research approach was adopted. Data were collected through semi-structured interviews and focus group discussions involving Grade 10 accounting teachers, students, and industry representatives. Thematic analysis was utilised to identify key themes and interpret participants' perspectives. Purposive sampling was employed to select forty-two students, two teachers, and one business representative directly involved with the partnerships, ensuring rich and relevant data. Findings revealed that industry collaborations significantly enhance the quality of accounting instruction by making lessons more practical, motivating, and relevant to future careers. Students reported increased confidence and engagement through exposure to real-world accounting applications, while teachers valued access to current industry resources and authentic examples. The study concluded that well-structured partnerships between schools and businesses are crucial for enriching Grade 10 accounting education. The study recommended clear frameworks for partnership development, continuous teacher training, curriculum co-design with industry, and expanded practical opportunities, such as internships, to fully realise the benefits of such collaborations.

Keywords
industry-school partnerships, grade 10 accounting education, practical learning, student engagement, collaboration

INTRODUCTION

Accounting forms a fundamental subject of commerce education, equipping students with essential financial knowledge and skills necessary for both academic progression and future career opportunities (Giang, 2024). Grade 10 students studying commerce learn the basic concepts of accounting to understand how accounting works (May, 2022). However, traditional classroom teaching does not provide students with hands-on experience and real-life examples that help them stay engaged and learn more effectively (Ma, 2023). Many students struggle to connect theoretical concepts with practical use, which could affect their motivation and understanding (Reeve, 2024). To address the challenge, strategic partnerships between high schools and industry companies have emerged as a promising approach. These collaborations offer students exposure to current industry standards, hands-on experience, and professional mentorship, thereby bridging the gap between theoretical knowledge and practical application (Owuondo, 2023). By engaging with professionals and applying classroom lessons in real-world settings, students gain deeper insights and develop valuable skills relevant to the accounting field (Jackson & Meek, 2021). The study seeks to understand how such industry-school partnerships could strengthen Grade 10 accounting education by improving learning quality and better preparing students for future academic and career endeavours. The study aims to contribute to more effective teaching strategies and enhanced student outcomes in the commerce stream.

The study was underpinned by the following research questions:

1. What are the perceptions of students and teachers regarding the effectiveness of industry-high school collaborations in enhancing the quality of accounting instruction in Grade 10 commerce classes?
2. How do strategic partnerships between industry companies and high schools impact the practical understanding and engagement of Grade 10 commerce students in accounting education?

LITERATURE REVIEW

Accounting education at the Grade 10 level is a vital foundation for students pursuing commerce-related studies and careers (Mphahlele, 2023). Mbonambi, Gamede, and Ajani (2023) supported that the collaboration bridges the divide between classroom theory and the practical accounting skills needed in the workplace, which is especially crucial for commerce stream students at the secondary school level. Teachers recognise industry collaboration as a resource that enriches their instructional strategies and provides up-to-date industry insights. (Aithal & Maiya, 2023) The literature for the study was reviewed from Europe, Asia, Nigeria and South Africa.

Students' Perceptions of Industry-High School Partnerships in Accounting Education

In Europe, students generally view partnerships between industry and schools as valuable for bridging the gap between academic knowledge and practical skills in accounting education (Jaskari, 2025). Leow and Neo (2023) highlighted that students appreciate opportunities for real-world exposure provided by collaborations, which enhance motivation and perceived relevance of their learning. However, some research notes differences between students' and employers' perceptions of skill readiness, emphasising the need for ongoing alignment between industry expectations and educational content (Winterton & Turner, 2019). Asian students recognise the benefits of industry interaction in updating their understanding of current accounting practices and gaining mentorship (Twyford & Dean, 2024). Nevertheless, challenges such as insufficient integration of industry experiences into curricula and limited teacher preparedness could limit the effectiveness of these partnerships (Mokher & Jacobson, 2021). Jackson (2015) stated that South African students perceive industry collaborations positively, valuing the practical skills and career insights gained. These partnerships help students connect theory with practice, increasing their confidence and employability (Jackson, 2015).

Teachers' Perspectives on the Role of Industry Collaborations in Accounting Pedagogy

Research conducted in Europe emphasises the role of industry collaborations in enhancing accounting pedagogy through authentic, work-integrated learning (WIL) experiences (Jackson & Meek). Teachers recognise that industry involvement helps bridge the gap between theory and practice, enriching curriculum delivery with real-world case studies and professional input. Teachers recognise that industry involvement helps bridge the gap between theory and practice, enriching curriculum delivery with real-world case studies and professional input (Boss & Krauss, 2022). However, teachers also highlighted challenges in coordinating with industry partners and the need for sustained collaboration to maximise benefits (Hargreaves, 2021). There is a growing support for co-designing curriculum elements with industry to improve relevancy and student employability (Moriarty, 2024). In Asia, accounting teachers observe that partnerships with industry facilitate updates to teaching content, reflecting current accounting standards and practices (Giang, 2024). Teachers appreciate mentorship opportunities where industry professionals support students' contextual learning and career readiness (Salleh & Ismail, 2025). Yet, the integration of industry collaboration into pedagogy faces hurdles due to limited institutional support and inadequate professional development for teachers to effectively leverage these partnerships (Ajani, 2024). The research that took place in Nigeria suggests that teachers value industry collaborations for providing practical insights that textbooks alone may not offer (Okeke, 2025). Nigerian accounting teachers perceive such partnerships as essential for equipping students with employable skills and aligning educational outcomes with market demands (Adewolu Ogwo, 2024). Nonetheless, infrastructural constraints and weak industry-school linkages sometimes limit the scope of these collaborations (Perry, 2025). South African teachers reported that industry collaborations enhance their pedagogical practice by providing access to current business contexts and resources (Ndlovu & Mafora, 2024). Teacher learning communities and networks involving industry representatives are seen as critical in fostering professional growth and curriculum relevance. However, challenges such as administrative workload, insufficient training, and inconsistent partnership engagement remain barriers to fully realising the potential of these collaborations(Ndlovu & Mafora, 2024).

Effect of Industry Engagement on Students' Practical Accounting Skills and Conceptual Understanding

European countries suggest that industry engagement through case-based learning and work-integrated learning (WIL) methods has been shown to significantly enhance students' practical skills and conceptual grasp in accounting (Jackson & Meek, 2021). Popli and Singh (2024) emphasised collaborative projects developed with industry professionals that simulate real-world problems, enabling students to apply theoretical knowledge in practice. Students report improved readiness for the workforce and a deeper understanding of accounting concepts through feedback and mentorship from industry partners (Salleh & Ismail, 2025). Jackson & Meek (2021) affirmed that interaction helps bridge gaps between academic theory and professional practice, fostering a stronger connection to future career roles. In Asia, accounting education benefits from industry partnerships that update curriculum content, support experiential activities, and provide mentorship opportunities (Giang, 2024). However, limited institutional support and teacher preparedness sometimes restrict the full potential of these engagements However, limited institutional support and teacher preparedness sometimes restrict the full potential of these engagements(Pan, 2023). A study by Giang (2024) found that students who engage in industry-led internships develop greater confidence and a better grasp of accounting principles contextualised in real business environments. A study in Nigeria supports the view that industry attachments are recognised as essential for developing employability skills, with students recommending longer, more integrated industrial placements to gain substantial practical exposure (Adewolu Ogwo, 2024). A study conducted by Okeke (2025) found support for aligning

accounting curricula with professional standards and industry software to enhance practical competence and conceptual understanding. In South Africa, industry collaborations have been positively associated with improved student skills, with teachers noting greater teaching relevance and student engagement (Ndlovu & Mafora, 2024). Practical engagements, including internships and guest lectures, enrich accounting concepts by embedding them in authentic business contexts (Jackson & Meek, 2021). Challenges include the need for sustained partnerships and teacher professional development to maximise outcomes (Ndlovu & Mafora, 2024).

Enhancing Student Engagement and Motivation through Industry-Driven Learning Activities

Across Europe, industry-driven learning activities such as work-integrated learning (WIL), case-based projects, and workshops with industry professionals have proven highly effective in increasing student engagement and motivation in accounting education (Guan & Liu, 2025). These activities allow students to interact directly with real-world scenarios and industry practitioners, helping bridge the gap between theory and practice (Ali, 2024). Students reported interest and motivation when they experience authentic tasks and opportunities for professional socialisation, and when they receive feedback from industry mentors (Ali, 2024). Programs that embed these activities tend to develop students' critical thinking, communication, and employability skills while promoting a stronger professional identity and sense of belonging in their field (Jackson, 2017). Phan, Yapa, and Nguyen (2021) highlighted those similar benefits are documented in Asia, with industry collaborations providing students meaningful exposure to evolving accounting practices and career pathways. However, challenges remain in fully integrating these experiences into curricula and in ensuring educators are equipped to support such active learning (Phan et al., 2021). These partnerships enhance students' motivation by contextualising accounting concepts in practical settings and by offering mentorship that reinforces the relevance of learning in contexts where it is successfully implemented (Kestel, 2023). Studies in Nigeria have suggested that students value industrial attachments and projects that provide practical exposure beyond textbook knowledge, thereby increasing their engagement and confidence (Orji, 2021). However, limitations such as short placement duration and infrastructural constraints sometimes dampen learning impact (Adewolu Ogwo, 2024). South African by (2019) highlighted positive student perceptions of industry-driven learning activities, in which collaborations with companies enrich lessons with current business realities and mentorship. Ndlovu & Mafora (2024) note that experiences that increase motivation and practical skill development are crucial, although institutional support and consistent partnership management are crucial for long-term success.

THEORETICAL FRAMEWORK

The study was grounded in the Partnership Theory in Education to provide a foundational framework for establishing collaborative, mutually beneficial relationships between schools and businesses, with the goal of improving educational outcomes (Eddy & Amey, 2023). The theory emphasises the importance of mutual benefits, trust, respect, shared responsibility, and open communication among partners, which are essential for creating sustainable and meaningful collaborations (Stott & Murphy, 2020). By bridging theoretical knowledge with practical business experience, Partnership Theory facilitates the integration of real-world applications into the learning process, making education more relevant and engaging for students (Omelianenko & Artyukhova, 2024). Moreover, the theory supports the need for long-term commitment and genuine collaboration, helping schools and businesses work together effectively despite differing organisational cultures (Eddy & Amey, 2023). Therefore, this theory guides the development of partnerships that create learning opportunities, enhancing Grade 10 accounting education through combined expertise and resources (Omelianenko & Artyukhova, 2024).

METHODS

Research Approach

The study adopted a qualitative research approach to deeply understand the experiences, perceptions, and impact of building partnerships between schools and businesses on Grade 10 accounting learning (Ahmadi, 2024). The qualitative approach allows for a rich, detailed understanding of the processes and outcomes of these partnerships from the perspectives of various stakeholders (Clarke & MacDonald, 2019).

Population and Sampling

The population included Grade 10 accounting teachers, students and representatives from local businesses involved in the partnerships. Purposive sampling was used to deliberately select participants who were directly and knowledgeable engaged in the school-business partnerships (Sterner, 2022). The sample size included two accounting teachers facilitating the learning process, forty-two students participating in partnership activities, and one business representative collaborating with schools (Eebo, 2020). This sampling technique ensures that the study captures relevant and insightful data from purposefully chosen participants who could provide rich information related to the research objectives (Sterner, 2022).

Data Collection

Data were collected through semi-structured interviews and focus group discussions with the purposively selected participants (Longhurst & Johnston, 2023). Interviews with teachers and business representatives gathered detailed

narratives about the partnership formation, implementation, benefits, and challenges (Eddy, 2010). Focus groups with Grade 10 accounting students examined their experiences, motivation, and perceived changes in learning accounting through the partnership activities (Wyness & Dalton, 2018).

Data Analysis

The data were analysed using thematic analysis (Lochmiller, 2021). This involves coding the data to identify, analyse, and report themes that emerge related to how the partnerships influence accounting learning (Jackling, 2015). Thematic analysis allowed the researcher to interpret participants' experiences and perspectives (Lochmiller, 2021).

Ethical Consideration

The researcher was carefully observed to ensure the study adhered to strict ethical guidelines to ensure the rights, dignity, and well-being of all participants were protected (Khan, 2024). Prior to data collection, informed consent was obtained from all participants, including students, teachers, and business representatives, ensuring they fully understood the purpose, procedures, potential risks, and benefits of the study (Seidman, 2006). Students under the age of 18, parental and guardian consent was also sought. Participation was entirely voluntary, with the option to withdraw at any point without any negative consequences (Pickles, 2020). Confidentiality and anonymity were maintained by assigning codes to participants and securely storing all data to prevent unauthorised access (Gupta, 2017). The researcher conducted all interactions with respect, cultural sensitivity, and professionalism, ensuring no harm arose from participation (Aluwihare-Samaranayake, 2012). Furthermore, ethical approval was obtained from the relevant institutional review board or ethics committee before commencing the study to ensure compliance with all applicable ethical standards in educational research (Head, 2020).

Trustworthiness

Trustworthiness in the qualitative approach includes transferability, dependability and confirmability of the study's findings (Ahmed, 2024). To ensure the trustworthiness of this qualitative study, several strategies were employed throughout the research process (Ahmed, 2024).

Transferability

Transferability was addressed by providing rich, detailed descriptions of the research context, participants, and data collection procedures, enabling readers to determine the applicability of the findings to similar educational settings (Lim, 2025).

Dependability

Dependability was ensured through a clear and systematic documentation of the research process, including data collection and analysis steps, which allows for the study to be audited (Lincoln & Guba, 1982).

Confirmability

A study by Ahmed (2024) confirms that the study's validity was maintained by keeping reflective journals and audit trails to minimise researcher bias and by involving peer debriefing to review and challenge interpretations. These measures collectively strengthened the study's trustworthiness, ensuring that the findings are credible, reliable, and meaningful (Ahmed, 2024).

FINDINGS

Biographic profile of participants

Table 1 presents the demographic profile of the study participants.

Table 1 Demographic Profile of Participants

Criteria	Grade 10 Students & Teacher	Frequency
Students Gender	Males	18
	Females	24
Teacher Gender	Both Males	2
Average Age of Students	14-15 Years	9
	16 Years	27
	17-18 Years	6
Average Age of Teachers		
	28-39	2
Grade 10	Students	42
	Teachers	2
Pseudonyms for interview participants (Students, Teachers and Industry)	C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, C34, C35, C36, C37, C38, C39, C40, C41, C42, C43, C44, C45	45

The study sample consisted of forty-two students who are currently enrolled on partnership education from Grade 10, with a mean range of twenty-one, two teachers and one industry. The demographic exhibited a diverse age range, with participants (students) ranging from 14 to 18 years and older, and participants (teachers) ranging from 28 to 39 years. Gender distribution within the sample reflected a predominantly male (students) composition, with 18 males, 24 females, and 2 male teachers. To enrich the qualitative dimension of the research, a purposive sample of forty-two students was selected for the study. The methodological approach facilitated a deeper understanding of individual experiences and outcomes related to partnership education among Grade 10 students. The interviews enabled a deeper understanding of the improvement in grade 10 accounting learning by building partnerships between schools and businesses.

Table 2 Research themes and research questions

Research Question	Theme	Sub-theme
1 What are the perceptions of students and teachers regarding the effectiveness of industry-high school collaborations in enhancing the quality of accounting instruction in Grade 10 commerce classes?	1. Enhancing Accounting Education through Industry Collaboration.	1. Perceptions of Stakeholders on the Impact of Industry-High School Collaborations in Enhancing Accounting Instruction Quality in Grade 10 Commerce Classes.
2 How do strategic partnerships between industry companies and high schools impact the practical understanding and engagement of Grade 10 commerce students in accounting education?	2. Industry-Education Collaboration for Improving Accounting Education.	2. Enhancing Practical Understanding and Engagement of Grade 10 Commerce Students in Accounting through Industry-High School Collaborations.

Research question 1.1: What are the perceptions of students and teachers regarding the effectiveness of industry-high school collaborations in enhancing the quality of accounting instruction in Grade 10 commerce classes?

Theme 1: Enhancing Accounting Education through Industry Collaboration

Sub-theme 1: Perceptions of Stakeholders on the Impact of Industry-High School Collaborations in Enhancing Accounting Instruction Quality in Grade 10 Commerce Classes.

Participants (Students) responded as follows:
Participant C2: “I feel like working with industry helps us understand accounting better because we see how it’s used in real life’’.Participant C4: ’’I think having industry professionals visit our class motivates us to learn more about accounting’’.Participant C6: ’’I feel more confident in accounting skills after experiencing real-world examples shared through these collaborations.’’Participant C7: ’’I become more confident to start my own business one day.’’Participant C12: " My classmates and I participate more actively when industry representatives are involved in the lessons.’’Participant C17: " I believe that regular interaction with industry can help us prepare better for future jobs in the accounting field.’’Participant C23: "I believe that collaborations make accounting lessons more relevant and connected to the workplace.’’Participant C41:’’I gain skills that help me in real jobs, not just school.’’
Participants (Teachers) responded as follows:
Participant C1:’’ I, as a teacher, believe that collaboration with industry makes my lessons more interesting and practical for students’’.Participant C2:’’ I think that partnerships with companies provide useful resources and tools that improve teaching quality’’.

Participant (Industry) responded as follows:
Participant C1:’’ I am the manager and I perceive that collaborating with high schools helps students gain practical skills in accounting earlier, which better prepares them for future careers and strengthens the local talent pool’’.

Research question 1.2: How do strategic partnerships between industry companies and high schools impact the practical understanding and engagement of Grade 10 commerce students in accounting education?

Theme 2: Industry-Education Collaboration for Improving Accounting Education

Sub-theme 2: Enhancing Practical Understanding and Engagement of Grade 10 Commerce Students in Accounting through Industry-High School Collaborations.

Participants (Students) responded as follows:
Participant C5: "These partnerships help me as student to see how accounting works in real businesses, which makes it easier to understand the subject."Participant C11: " When industry people visit classrooms, I get more interested and pay attention during accounting lessons."
Participant: C16: “Partnerships make accounting lessons more connected to real life, so I stay engaged and learn better.’’Participant C20: "Working with companies gives me chances to try real accounting tasks, which improves my skills.’’Participant C 39: "I feel more motivated to learn because I know what skills are important for future jobs.’’

Participants (Teachers) responded as follows:
Participant C 1: “Working with industry companies gives me new ideas and real examples to use in class, which helps students understand accounting better.’’Participant C 2: “When industry partners get involved, students become more interested and active during lessons because they see how accounting is used in real life.’’

Participant (Industry) responded as follows:
Participant 1: "I believe that partnering with schools helps students learn practical accounting skills early, so they are more prepared and engaged in their studies.''

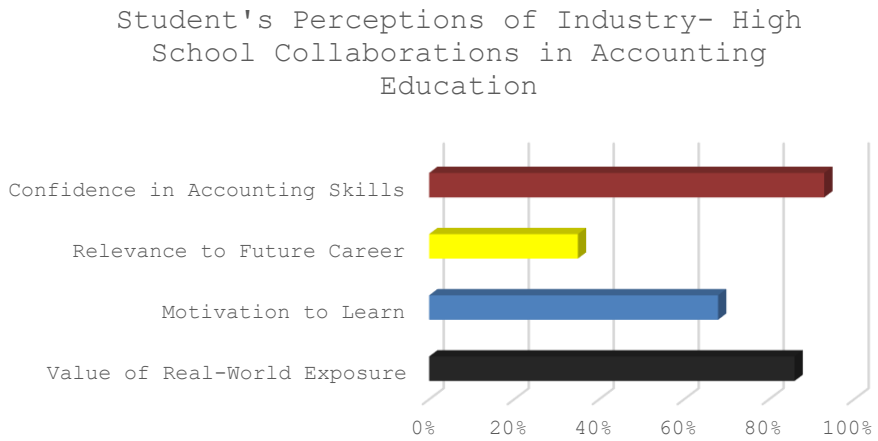

Fig. 1 Students' Perceptions of Industry-High School Partnerships in Accounting Education

Fig. above shows the students' perceptions of industry-high school partnerships in accounting education: confidence in accounting skills at 93%; relevance to future career at 35%; motivation to learn at 68% and value of real-world exposure at 86%.

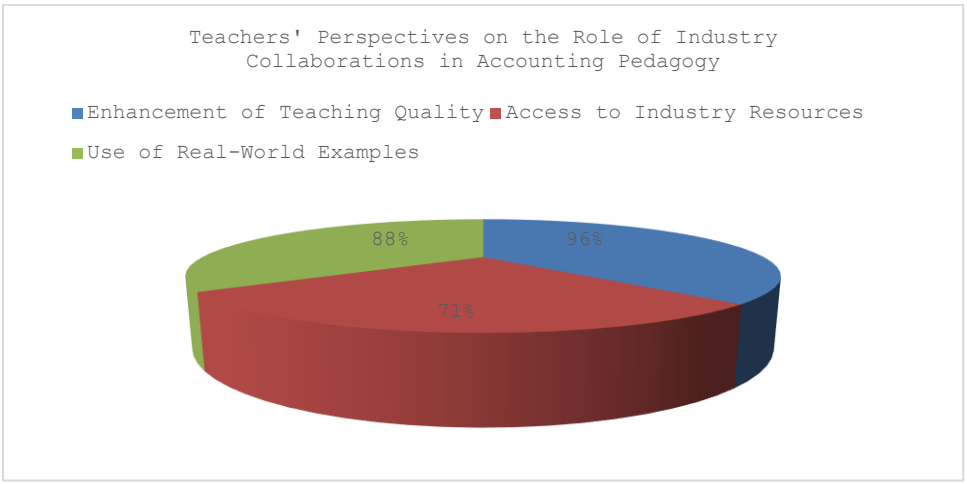

Fig. 2 Teachers' Perspectives on the Role of Industry Collaborations in Accounting Pedagogy'

Fig. 2 above illustrates the teachers' perspectives on the role of industry collaborations in accounting pedagogy: enhancement of teaching quality at 96%, access to industry resources at 71% and use of real-world examples at 88%.

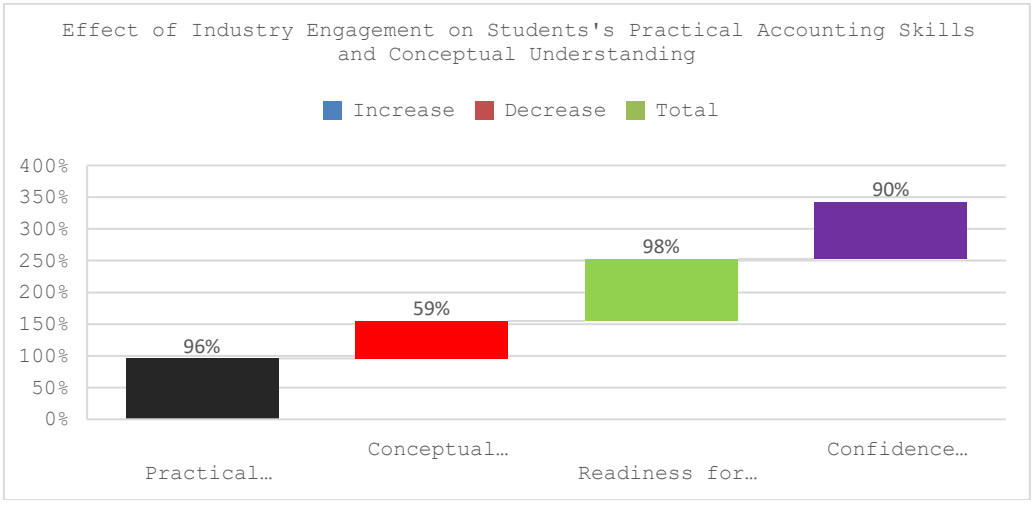

Fig. 3 Effect of Industry Engagement on Students' Practical Accounting Skills and Conceptual Understanding.

Fig. 3 above demonstrates the effect of industry engagement on students' practical accounting skills and conceptual understanding: practical accounting skills at 96%; conceptual understanding at 59%; readiness for work at 98% and confidence applying Skills at 86%.

DISCUSSIONS

The demographic profile of the study participants reflected a well-rounded sample that enriches the understanding of industry-school partnerships in Grade 10 accounting education. The sample included forty-two students aged predominantly between 14 and 18 years, with a slightly higher representation of female students (twent-four females versus eighteen males), and two male teachers aged between 28 and 39 years. The age and gender diversity provide a comprehensive perspective on the experiences and outcomes of partnership education, particularly within the Grade 10 commerce context. The purposive sampling strategy ensured participants were directly involved in the partnership activities, which allowed for rich, qualitative insights into the effects of industry collaboration on learning and teaching practices (Sterner, 2022; Eebo, 2020).

Regarding the first research question, which examined perceptions on the effectiveness of industry-high school collaborations in enhancing accounting instruction quality, the findings indicated positive student and teacher experiences. Students articulated that industry engagement helps them better understand accounting by connecting theory with real-life application. For example, Participant C2 emphasised understanding accounting more deeply through real-life examples, while Participant C12 noted increased participation when industry representatives are involved. Such responses support the notion that industry collaboration boosts student motivation and confidence in accounting skills, consistent with similar findings in the literature from South Africa and Europe, where practical exposure enhances students' engagement and perceived relevance (Jackson, 2015; Jaskari, 2025).

Teachers also expressed strong support for partnerships as a means to make lessons more interesting and practical, facilitating improved teaching quality through access to useful industry resources and real-world examples. Participant C1's view was that collaboration enriches lessons, echoes research highlighting the value of authentic, work-integrated learning for pedagogical enhancement (Boss & Krauss, 2022; Giang, 2024). The industry manager's perspective that partnerships prepare students earlier for future careers while strengthening local talent further validates the mutual benefit and strategic value emphasised in Partnership Theory (Eddy & Amey, 2023).

The second research question examined how strategic industry partnerships impact students' practical understanding and engagement in accounting education. Students reported increased interest, engagement, and skills acquisition when industry professionals participated in classroom activities. Responses from Participants C5, C16, and C20 highlighted that real-world engagement clarifies accounting concepts and offers hands-on opportunities to practice skills, enhancing learning outcomes. These perceptions align with literature supporting experiential learning and internships as critical means of fostering both skill and confidence development (Jackson & Meek, 2021; Giang, 2024). Teachers similarly observed that industry involvement generates new ideas and practical examples that improve student comprehension and activity during lessons, reinforcing the importance of integrating professional insights into pedagogy (Salleh & Ismail, 2025; Ajani, 2024). The industry participant's belief in the preparatory benefits of early skill development confirms the role of school-business linkages in readying students for career success (Adewolu Ogwo, 2024).

The participants' perceptions revealed that students gain confidence and motivation from the practical exposure afforded by collaborating with industry professionals. This is supported by the work of Jaskari (2025) and Leow and Neo (2023), who highlighted that industry partnerships increase student motivation and make learning more relevant by bridging classroom theory with workplace applications. The finding that 93% of students feel more confident in their accounting skills aligns with Jackson's (2015) observations in South Africa, where students similarly appreciate the career insights and real-world skills gained from such collaborations. The appreciable value students place on real-world exposure (86%), motivation (68%), and career relevance (35%) agrees with literature that emphasises how authentic tasks and industry mentorship boost students' engagement and professional identity (Ali, 2024; Phan, Yapa & Nguyen, 2021). The findings demonstrated that early links with industry are effective in making accounting education more meaningful and aligned with future career pathways, consistent with the partnership theory in education advocating for mutually beneficial school-business collaborations (Eddy & Amey, 2023; Omelianenko & Artyukhova, 2024).

Teachers' perspectives corroborate the literature, understanding the pedagogical benefits of industry engagement. The overwhelming teacher agreement (96%) that collaborations improve teaching quality reflects Boss and Krauss's (2022) and Jackson and Meek's (2021) research, showing that authentic, work-integrated learning enriches curriculum delivery with professional insights and current case studies. Furthermore, the high use of real-world examples (88%) and access to industry resources (71%) reported by teachers' counterparts' findings from Asia and Nigeria, where teachers value updated content and practical insights that textbooks alone may not provide (Giang, 2024; Adewolu Ogwo, 2024). However, the challenges teachers face in coordinating partnerships and needing more professional development support also align with difficulties noted by Ajani (2024), Hargreaves (2021), and Perry (2025). These findings emphasised the need for sustained institutional frameworks and teacher capacity building to leverage industry collaborations fully. The impact of industry engagement on students' practical accounting skills and conceptual understanding is notably strong, with 96% of students reporting enhanced practical skills and 98% claiming readiness for the workforce. This echoes Jackson and Meek's (2021) conclusions that industry-based projects and mentorship deepen students' practical competence and job preparedness. The confidence in applying skills at 86% further supports research from Nigeria and Asia, emphasising the role of internships and professional-standard curriculum updates in improving employability skills and accounting knowledge contextualisation (Okeke, 2025; Giang, 2024). However, the comparatively lower conceptual understanding (59%) suggested ongoing challenges in integrating theoretical and practical learning, a balance also noted

as critical in the literature for holistic skill development (Ndlovu & Mafora, 2024; Pan, 2023). Lastly, the increased student engagement and motivation reported align with extensive evidence that industry-driven learning methods, such as work-integrated learning and case projects, heighten interest, critical thinking, and professional socialisation (Guan & Liu, 2025; Ali, 2024). South African and Nigerian students' enthusiasm for practical exposure beyond textbook knowledge echoes Orji (2021) and Mafoso (2019), reinforcing that authentic engagement nurtures motivation and confidence. However, obstacles such as short placements and infrastructural issues mirror ongoing barriers identified in the literature, highlighting the importance of institutional support for sustaining impactful partnerships (Adewolu Ogwo, 2024; Ndlovu & Mafora, 2024).

CONCLUSION

The study on improving Grade 10 accounting learning by building partnerships between schools and businesses revealed that such collaborations play a critical role in enhancing both the quality and relevance of accounting education. Industry partnerships effectively bridge the gap between theoretical knowledge and practical skills, fostering increased student motivation, engagement, and confidence. Students benefit from real-world exposure that contextualises accounting concepts and prepares them for future commerce studies and careers. Teachers value the enrichment of their instructional strategies through access to current industry resources and authentic learning examples. Despite challenges related to coordination, institutional support, and teacher preparedness, the findings highlighted that sustained and well-structured industry-school partnerships significantly improve students' practical accounting skills, conceptual understanding, and readiness for the workplace. The study supports the tenets of Partnership Theory in Education, emphasising the mutual benefits, shared responsibility, and trust necessary for lasting collaborations that positively impact Grade 10 commerce education.

RECOMMENDATIONS

To get the most out of partnerships between schools and businesses in Grade 10 accounting education, education leaders and school managers could create clear rules and plans that make it easier to start and maintain these partnerships. This includes ensuring sufficient resources, effective communication channels, and administrative backing. Teachers may be provided with ongoing training programs that give them the skills to bring real industry knowledge and practical experiences into their accounting lessons. Teachers could also receive support in coordinating and managing partnerships with industry professionals. Collaboration between schools and businesses could be extended to the co-design of accounting curricula and learning activities, ensuring that educational content reflects current professional practices, relevant employability skills, and advances in accounting technology. Furthermore, partnerships could prioritise expanding students' practical engagement by providing extended hands-on opportunities such as internships, workplace visits, and industry-led projects that enrich their practical understanding and readiness for the workforce. To sustain these efforts, both schools and businesses could cultivate long-term, trust-based relationships founded on mutual respect and shared goals, consistent with the principles of Partnership Theory. Additionally, stakeholders may collaboratively address infrastructural and logistical challenges to streamline partnership coordination and secure consistent, meaningful involvement from industry. Implementing these integrated recommendations may unlock the full potential of school-business partnerships, significantly enriching Grade 10 accounting education and better preparing students for future commerce studies and careers.

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