



Intervention Strategies for Enhancing Accounting Teachers' Content and Pedagogical Knowledge:

A Systematic Review

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Abstract

The need to enhance Accounting teachers' content and pedagogical knowledge is critical in improving the quality of teaching Accounting in South African secondary schools. Drawing from the interpretivism paradigm, the article employed a qualitative research approach, relying on purposive sampling to review relevant literature aligned with the research objectives. Thematic data analysis was used to analyse relevant literature on intervention strategies to enhance Accounting teachers' knowledge. The findings revealed four key strategies for enhancing Accounting teachers' knowledge: workshops that bridge theory and practice, peer mentoring programs that foster collaboration, online courses promoting flexible learning in Accounting, and digital tools such as accounting simulation software. Findings also suggest that teachers are more likely to adopt these strategies when they perceive them as practical, supportive, and aligned with their professional goals. Additionally, strategies emphasising hands-on engagement, collaborative lesson planning, and technological integration were particularly effective. This article's contribution lies in providing actionable insights into the effective implementation of intervention strategies, helping teachers and policymakers to address barriers and improve professional development. By adopting these strategies, educational institutions can support Accounting teachers in developing innovative teaching practices that enhance student learning outcomes.

Keywords

Intervention Strategies, Accounting Teachers, Content Knowledge, Pedagogical Knowledge

INTRODUCTION

Enhancing accounting teachers' content and pedagogical knowledge in secondary schools must be viewed within the broader context of the significant curriculum reforms that have taken place in South Africa over the past few decades. Before introducing Curriculum 2005 (C2005), the education system operated under the National Accredited Technical Education Diploma (NATED) 550 curriculum, which was largely content-heavy and teacher-centered, focusing on rote learning and memorization (Umalusi, 2014). The curriculum 2005 provided a structured and rigorous approach to Accounting, it often needed more flexibility to foster critical thinking or relate learning to real-world applications.

The introduction of C2005 marked a significant shift towards Outcomes-Based Education (OBE), aiming to create a more learner-centered and skills-oriented curriculum (Harley & Wedekind, 2004). However, the transition could have been smoother, including unclear guidelines for content delivery and insufficient teacher support to adapt to the new outcomes-based framework, particularly in content-heavy subjects like accounting (Jansen, 2001).

In response to these challenges, the National Curriculum Statement (NCS) was introduced in 2006 in the Further Education and Training (FET) phase, offering more structured content and more explicit teaching and assessment guidelines (Chisholm, 2005). The NCS sought to balance the need for content mastery with the development of practical skills, moving away from the rigid, content-focused structure of NATED 550 while still providing accountability through standardized assessment frameworks.

In 2012 the Curriculum and Assessment Policy Statement (CAPS) was introduced in the FET phase. This came as a result of producing a common curriculum for the country. The CAPS curriculum was established after collapsing the Revised National Curriculum Statement (Grade R-9) and NCS. The CAPS curriculum emphasized structured, assessment-driven teaching while encouraging teachers to foster critical thinking and practical application in financial literacy (Moodley, 2013). However, teachers were now required to manage complex financial content alongside learner-centered approaches, highlighting the importance of teacher preparedness (Van der Berg, 2020). The curriculum reforms exposed gaps in teacher training, with many teachers needing help to adapt to new teaching expectations due to limited professional development and resource constraints (Bantwini, 2010).

These reforms underscore the need for targeted intervention strategies addressing content mastery and pedagogical skills in Accounting. Teachers are expected to deliver an increasingly demanding curriculum while fostering real-world financial literacy and critical thinking among learners (Spaull, 2013). Therefore, continuous professional development is essential to ensure teachers are equipped to navigate the evolving demands of the CAPS curriculum and meet the requirements of today's learners (Van der Berg, 2020).

Furthermore, the twenty-first century has brought significant technological and pedagogical advancements, necessitating a shift from teacher-centered to learner-centered approaches (Motsoeneng, Nichols, & Makhasane, 2021). This transformation is essential for equipping learners with the skills to succeed in today's dynamic and interconnected world. These contextual factors highlight the importance of developing intervention strategies to enhance Accounting teachers' content and pedagogical knowledge. Therefore, this article explores intervention strategies specifically for developing Accounting teachers' content knowledge and pedagogical lacuna that exists in some Accounting teachers.

RESEARCH DESIGN AND METHODOLOGY

This study employs the traditions of interpretive paradigm which informs the use of qualitative research approach. The interpretive paradigm emphasizes understanding participants' subjective views, acknowledging that knowledge and meaning are socially constructed and influenced by individual contexts, backgrounds, and social interactions (Cohen, Manion, & Morrison, 2018; Kivunja & Kuyini, 2017). The qualitative research approach is essential for exploring beliefs, attitudes, and preferences (Awasthy, 2019). It is utilized to understand participants' views on intervention strategies for enhancing Accounting teachers' content and pedagogical knowledge. The findings emerged from a systematic review of Accounting literature on intervention strategies for enhancing teachers' content knowledge and pedagogical knowledge. The interpretive paradigmatic approach necessitated the understanding of subjective interpretations from Accounting literature, highlighting that effective teaching strategies are context-dependent and shaped by institutional and educational settings (Scotland, 2012). The purposive sampling was used to select the most relevant empirical research studies on developing intervention strategies to enhance Accounting teachers' content and pedagogical knowledge. Purposive sampling, a non-probabilistic technique, is employed to deliberately select literature offering valuable insights into intervention strategies (Etikan, Musa, & Alkassim, 2016). This method ensures a focused analysis of studies directly addressing the improvement of accounting education, enabling the research to provide contextually relevant findings and practical solutions for addressing challenges of teaching and learning in Accounting in South African context.

ACCOUNTING SUBJECT: REVIEW

Accounting subject in secondary schools serves as a foundational step in preparing students for careers in finance, business, and related fields. Beyond mere numerical skills, it cultivates critical thinking, ethical reasoning, and financial literacy, essential for navigating today's complex economic landscape (Babalola, Orij, Oladayo, Abitoye, & Daraojimba, 2023). Accounting in secondary schools is crucial for equipping students with foundational knowledge and skills for academic and professional success (Schreuder, 2014). In recent years, there has been a growing call for innovative teaching approaches in accounting subject (Salem, 2013).

OVERVIEW OF CURRENT CHALLENGES AND ISSUES IN TEACHING ACCOUNTING

The current literature on the baseline accounting content and pedagogical knowledge of accounting teachers reveals several key findings and challenges. Many teachers enter the profession with a foundational knowledge of Accounting concepts but often need a more in-depth understanding, particularly in complex areas such as financial reporting standards, taxation, and managerial accounting (Modise, 2016). Pedagogically, teachers face challenges in selecting appropriate instructional strategies that effectively engage learners and promote a deep understanding of accounting principles (Qhosola, 2015). Common gaps include limited exposure to real-world accounting applications, insufficient resources and training in utilizing Technology for teaching accounting, and the need for ongoing professional development to stay current with evolving practices and educational standards (Apostolou, 2020). Teaching Accounting in Secondary Schools has numerous challenges, including inadequate funding, a shortage of qualified teachers, poor teaching methods, and a lack of instructional materials (Susani, 2017). The implementation of the Accounting Curriculum and Assessment Policy Statement (CAPS) (Letshwene & Du Plessis, 2021) has also been problematic, with issues such as the time allocated for teaching, the learning process, and the incorporation of Economic and Management Sciences (EMS) (Letshwene & Du Plessis, 2021). The current accounting curriculum in secondary schools needs to be revised to keep up with modern practices and integrate emerging topics. Singer (2013) highlights the need for a more interactive, student-centered learning approach emphasizing practical applications and real-world problem-solving. The preparation

of Accounting teachers is a significant concern, as many need more subject knowledge and pedagogical skills (Modise, 2016). These challenges are further compounded by the need to balance theoretical knowledge with practical applications and the difficulties in integrating emerging topics such as sustainability Accounting and digital accounting technologies (Nikolova, 2023). Addressing these gaps is crucial for enhancing teacher competence and learners' learning outcomes in accounting subjects.

INTERVENTION STRATEGIES FOR ENHANCING ACCOUNTING TEACHERS' CONTENT KNOWLEDGE AND PEDAGOGICAL KNOWLEDGE

To address the challenges accounting teachers face in adapting to evolving curricula, several targeted intervention strategies can significantly improve content mastery and instructional methods. These strategies aim to equip teachers with the necessary knowledge, skills, and tools to foster student engagement and promote critical thinking, aligning with the expectations of the CAPS curriculum. Workshops, peer mentoring, online courses, and digital tools are among the most effective interventions. Each of these strategies offers unique advantages in professional development, ranging from collaborative learning environments to personalized, technology-driven approaches. By implementing these interventions, teachers can enhance their capacity to deliver complex financial concepts in practical, engaging ways, ultimately improving learner outcomes in accounting education. The following sections thoroughly explore these strategies, outlining their benefits and relevance in transforming teaching practices.

Work-related teacher developmental workshops

According to Lightner, Bober, and Willi (2007), workshops and seminars are practical tools for enhancing accounting teachers' content and pedagogical knowledge in secondary schools. These platforms keep teachers updated with the latest Accounting principles and accounting curricula. Workshops offer hands-on activities, allowing teachers to grasp complex concepts through practical applications (Daniels, Pirayoff, & Bessant, 2013; Lightner, Bober, & Willi, 2007). Daniels et al. (2013) argue that collaborative problem-solving and peer discussions during these sessions enable sharing of diverse teaching strategies and best practices. Expert-led presentations in workshops provide Accounting teachers with current research, technological advancements, and innovative pedagogical approaches tailored to enhance their Accounting content and pedagogical knowledge in secondary schools (Adler & Reed, 2002). By equipping teachers with up-to-date knowledge and skills, workshops significantly improve both their instructional effectiveness and student learning outcomes in the dynamic field of accounting education (Nikolova, 2023).

Peer mentoring among Accounting Teachers

Peer mentoring enhances secondary school teachers' Accounting content knowledge and pedagogical skills (Kensington-Miller, 2011; Aquino, 2022;). It fosters knowledge exchange, improves confidence in teaching complex Accounting concepts, and refines instructional strategies tailored to specific educational contexts (Jackling & McDowall, 2008). The success of peer mentoring hinges on clear goals, a supportive school culture, and regular program evaluation (Kensington-Miller, 2011). It also promotes reflective practice and continuous professional development through structured support, collaborative lesson planning, and feedback mechanisms (Aquino, 2022). Furthermore, it effectively supports early-career Accounting teachers, helping them develop confidence and professional growth (Kensington-Miller 2011). This approach enhances the technical knowledge of Accounting and cultivates effective teaching practices through collaborative learning and ongoing support. It encourages educators to engage in reflective thinking, refine their instructional methods, and stay abreast of current educational trends, ultimately benefiting both teachers and their students in the dynamic field of accounting education.

Undertaking the Online Courses

Online courses effectively equip Accounting teachers with enhanced content knowledge and pedagogical skills. These courses offer a structured platform for teachers to deepen their understanding of accounting principles, practices, and updates in the Accounting field (Cole & Kritzer, 2009). One of the primary advantages of online courses is their flexibility, allowing teachers to engage in self-paced learning that accommodates their busy schedules (Sagheb- Tehrani, 2009). Furthermore, online courses enable Accounting teachers to connect with teachers and professionals globally, facilitating the exchange of ideas, best practices, and innovative teaching methods in accounting education (Cole & Kritzer, 2009). These courses often include specific modules on pedagogical strategies tailored to enhance instructional effectiveness in Accounting, focusing on methods for teaching complex concepts and implementing appropriate assessment techniques (Bragg, 2021).

Digital Tools

Digital tools, including Accounting simulation software and multimedia resources, enhance Accounting teachers' content knowledge and pedagogical skills (Thomas, 2020). When integrated effectively, these tools can deepen teachers' understanding of complex Accounting principles and engage students through varied instructional strategies (Kholifaturrohman & Mulasiwi, 2021). Learning management systems, interactive whiteboards, and educational apps further support personalized learning experiences and ongoing professional development (Harris, 2009). However, the effectiveness of these tools is contingent on the teachers' mastery of Technological Pedagogical and Content Knowledge

(TPACK), which can be influenced by factors such as gender, education level, and teaching experience (Mudrikah, 2021). Digital tools, such as accounting simulation software and multimedia resources, are pivotal in transforming the educational landscape for Accounting teachers by enhancing both their content knowledge and pedagogical skills (Thomas, 2020). These tools enable educators to delve deeply into intricate accounting concepts and engage students through diverse instructional methods, fostering a richer learning experience (Kholifaturohmah & Mulasiwi, 2021).

CONCLUSION

This article explored intervention strategies to improve secondary school teachers' content and pedagogical knowledge. The findings emerged from various scholarly sources, detailing their findings and insights from their investigations into these intervention strategies. In conclusion, this research highlights the intervention strategies to enhance Accounting teachers' content and pedagogical knowledge in secondary schools. The article underscores the importance of continuous professional development and collaborative learning environments by exploring workshops, peer mentoring, online courses, and digital tools. Based on the theoretical framework of social constructivism, these intervention strategies facilitate hands-on learning for teachers, knowledge exchange, and the integration of innovative teaching methods. Addressing current challenges in teaching Accounting, such as limited resources and outdated curricula, these interventions aim to equip teachers with the necessary skills to navigate complex accounting concepts and engage students effectively. Ultimately, the findings advocate for a multifaceted approach to professional development, emphasizing the role of collaborative practices and technological advancements in fostering educational growth and improving student outcomes in Accounting.

Despite the promising nature of these intervention strategies, more research is needed on the challenges teachers face in implementing them and their perspectives on these strategies. Understanding teachers' views and the obstacles they encounter could provide valuable insights into refining and enhancing these interventions. Incorporating teachers' feedback and addressing their challenges could be crucial elements in developing more comprehensive and impactful intervention strategies.

RECOMMENDATIONS

- **Workshops and Collaborative Learning:** Conduct workshops to enhance peer interaction and collaborative learning through shared projects and resource sharing.
- **Expert-Led Sessions:** Invite subject experts such as academics and seasoned Accounting teachers to lead workshops on advanced pedagogical methods and content updates.
- **Technology Integration:** Utilise digital tools and simulation software for hands-on training and active learning in Accounting education.
- **Subject advisors:** Accounting subject advisors must play a critical role in developing Accounting teachers not only on the subject content, but also developing their pedagogical approaches necessary for the teaching of Accounting.

FUNDING INFORMATION

This study was self-funded. We did not obtain any grants from any funding institution.

DECLARATION OF CONFLICT OF INTEREST

The authors declare no conflict of interest whatsoever.

ACKNOWLEDGEMENT

Authors wish to take this opportunity to appreciate each other for ensuring the success of this research article.

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