



Grade 10 Learners' Perception of Accounting Subject in Selected O.R. Tambo Coastal District Schools

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Abstract

This qualitative study explores Grade 10 learners' perceptions of accounting within selected schools in the O.R. Tambo Coastal District. Employing a phenomenological approach, data were gathered through semi-structured interviews with four learners and four teachers from two secondary schools. The research design facilitated an in-depth understanding of participants' lived experiences and perceptions regarding accounting education. The study is guided by Bandura's (1986) Social Cognitive Theory, which posits that personal factors, environmental influences, and observational learning shape individuals' behaviours and perceptions. This framework helps to understand how peer attitudes, resource availability, and teacher support influence learners' perceptions of accounting. Data collection was conducted using semi-structured interview guides developed to probe learners' and teachers' perceptions, experiences, and challenges related to accounting. The interview questions focused on understanding factors that shape perceptions, perceived difficulties, relevance, and resource availability. The interviews were audio-recorded with participants' consent, transcribed verbatim, and used for analysis. Data were analysed thematically following Braun and Clarke's (2006) six-phase process. The steps included familiarisation with the data, generating initial codes, searching for patterns, reviewing themes, defining and naming themes, and producing the final report. NVivo software supported the coding process, enabling systematic organisation and identifying core themes such as perceived difficulty, resource constraints, and peer influence. Member checking was employed to validate the findings, and triangulation of data sources enhanced credibility. The analysis provided insights into the factors influencing learners' perceptions of accounting, highlighting areas for targeted intervention.

Keywords

Accounting, Perceptions, Secondary education, Resource availability, Learner engagement, O.R. Tambo District

INTRODUCTION

Education is pivotal in national development, serving as a foundation for economic, social, and political progress (Kristensen et al., 2023). Specifically, secondary education prepares learners for higher education and career pathways, with accounting being a critical subject within the business stream. Accounting develops financial literacy and analytical skills, essential for careers such as chartered accountancy and financial analysis (Sangster et al., 2020). In Grade 10, learners transition into formal accounting instruction, building on foundational knowledge from Grade 9's Economics and Management Sciences (EMS) curriculum (Ghio et al., 2023). Despite its importance, declining enrolment in accounting has been observed nationally and globally, attributed to perceived difficulty, lack of motivation, and misconceptions about the subject's relevance (Majamana et al., 2018; Wood, 2017). In South Africa, similar trends persist, with learners often avoiding accounting to escape subjects perceived as difficult or irrelevant, which raises concerns for the future supply of qualified accounting professionals (Thaba-Nkadimene & Amlil, 2019; Umobong, 2020).

This study investigates Grade 10 learners' perceptions of accounting in the O.R. Tambo Coastal District, aiming to identify factors influencing their attitudes and enrollment decisions.

BACKGROUND

Accounting is crucial in developing financial literacy, analytical thinking, and problem-solving skills essential for personal and economic advancement (Renaldo & Sevendy, 2023). The Economics and Management Sciences (EMS) curriculum introduced in Grade 9 lays the groundwork for advanced accounting concepts in Grade 10. However, concerns regarding enrollment and engagement in accounting persist nationally and internationally. Learners' perceptions significantly affect their decisions to pursue accounting, influenced by prior experiences, perceived difficulty, and a lack of awareness regarding career opportunities (Hiromoto, 2019; Dolce, 2020). In under-resourced schools, restricted access to textbooks, technology, and qualified educators exacerbates these issues (Dlamini, 2020; Williams et al., 2022). Additionally, societal attitudes can deter learners if they view accounting as tedious or irrelevant.

In South Africa, decreasing enrollment in accounting is alarming, as many learners avoid the subject due to perceived academic challenges or a disconnect with their future aspirations (Thaba-Nkadimene & Amlil, 2019; Umobong, 2020). This trend jeopardises the development of a skilled financial workforce and impacts economic growth. Notably, there is a lack of research on learner perceptions in the O.R. Tambo Coastal District, which faces socio-economic challenges. Understanding these perceptions is vital for implementing targeted interventions to enhance learner engagement and the supply of accounting professionals.

PROBLEM STATEMENT

Despite the critical importance of accounting in fostering financial literacy and supporting economic development, learner enrollment and engagement in accounting subjects remain low in many South African schools, particularly within the O.R. Tambo Coastal District. Preliminary observations and reports suggest that learners perceive accounting as a complex, abstract, and sometimes irrelevant subject, discouraging them from further pursuing it. Inadequate resources, limited instructional time, societal attitudes, and peer influence likely influence these perceptions.

The decline in learner interest and enrollment threatens the pipeline of future accounting professionals, impacting the local and national economy. There is a lack of in-depth understanding of the specific perceptions, attitudes, and challenges of Grade 10 learners in this district regarding accounting education. Developing effective strategies to improve learner engagement and address learning barriers becomes challenging without such insights.

Therefore, this study seeks to explore and understand the perceptions of Grade 10 learners towards accounting in the O.R. Tambo Coastal District, aiming to identify key factors influencing their attitudes and decisions regarding the subject. The following questions guided the study:

1. What are the perceptions of Grade 10 learners regarding the accounting subject in selected schools within the O.R. Tambo Coastal District?
2. What factors do learners perceive influence their attitudes towards studying accounting?
3. How do resource availability and instructional practices affect learners' perceptions of accounting?
4. What strategies can improve learners' perceptions and engagement with accounting?

LITERATURE REVIEW

Accounting constitutes a foundational component of business education, equipping learners with vital analytical and financial skills (Renaldo & Sevendy, 2023). The EMS curriculum introduces core accounting concepts in Grade 9, preparing learners for more advanced topics in Grade 10 (Schreuder, 2019). However, learner perceptions significantly influence their willingness to pursue the subject further. Research indicates that prior experiences, perceived difficulty, and limited awareness of career opportunities contribute to negative perceptions (Hiromoto, 2019; Dolce, 2020). Challenges such as insufficient instructional time and lack of resources exacerbate these perceptions, particularly in under-resourced schools (Dlamini, 2020; Williams et al., 2022). Moreover, peer influence and societal attitudes also shape learner perceptions, often viewing accounting as monotonous or irrelevant to their aspirations (Renaldo & Sevendy, 2023; Oben & Van Rooyen, 2023).

The theoretical framework guiding this study is Bandura's Social Cognitive Theory, which emphasises that behaviour is influenced by personal, environmental, and behavioural factors (Vahedi, 2020). Observing peers struggle or experiencing inadequate resources can diminish learners' self-efficacy and motivation to engage with accounting (Rumjaun & Narod, 2020).

RESEARCH METHODOLOGY

This research employed a qualitative phenomenological approach within an interpretive paradigm to explore learners' and teachers' perceptions of accounting. A purposive sample of eight participants, four learners and four teachers from two schools, was selected. Data collection involved semi-structured interviews, allowing participants to express their views freely. Data were thematically analysed to identify patterns and core themes, facilitating an in-depth understanding of the factors shaping perceptions of accounting (Tadros et al., 2020).

FINDINGS AND DISCUSSION

Analysis identified three primary themes: Perceived Difficulty of Accounting, Resource Limitations, and Time Constraints.

Perceived Difficulty of Accounting

Participants consistently described accounting as complex, requiring mathematical skills, abstract thinking, and interpretation of financial scenarios. For instance, learners reported feeling overwhelmed by calculations and conceptual understanding, which fostered feelings of inadequacy and fear of failure (Participant A, C). The abstract nature of concepts like depreciation and accruals further compounded these perceptions, especially when resources for practical demonstration were lacking (Participant D).

Resource Limitations

Respondents highlighted inadequate access to textbooks, calculators, and teaching aids, which hindered effective learning. Teachers noted that insufficient resources led to monotonous instruction, reducing engagement and understanding (Maffea, 2020). In under-resourced schools, the scarcity of materials such as computers and reference books limits learners' ability to grasp core concepts effectively.

Time Constraints

Participants expressed concern over limited instructional time, with only a few hours allocated weekly for accounting. This scarcity of time impairs learners' capacity to develop a comprehensive understanding of the subject, often leading to superficial learning and frustration (Participant B).

CONCLUSIONS AND RECOMMENDATIONS

Findings suggest that perceptions of accounting are shaped by its perceived difficulty, resource scarcity, and limited instructional time. Learners often view accounting as intimidating and irrelevant, deterring enrolment and engagement. Addressing these issues requires targeted strategies, such as contextualising concepts through real-life examples, emphasising career opportunities, and increasing resource availability.

Recommendations

Based on the above findings, the study recommends the following:

- -Simplify and contextualise accounting concepts using relatable examples and incremental teaching strategies.
- -Enhance the perceived relevance of accounting by illustrating diverse career pathways and interdisciplinary connections.
- Improve resource provision by ensuring access to textbooks, digital tools, and practical materials, especially in underprivileged schools.

SUGGESTIONS FOR FURTHER RESEARCH

- Investigate how cultural and societal factors influence learners' perceptions and enrolment decisions in accounting.
- Explore the impact of technological advancements and digital tools in making accounting more accessible and engaging for learners.

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