Collaborative teaching strategies used to enhance learning of accounting concepts

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ABSTRACT

Collaborative teaching strategies that teachers use to enhance learning of accounting concepts were explored in schools located in the Pinetown education district in South Africa. The study employed a qualitative case study within the interpretivist paradigm. A purposive sample of five Grade 10 Accounting teachers from five secondary schools was selected to participate in the study. Individual semi-structured interviews and focus group interviews were used to generate data that was analyzed through thematic analysis. The study found that accounting teachers emphasize the necessity of using diverse collaborative strategies to teach accounting concepts. A questioning approach to the teaching of accounting was used to ascertain learners' experiences and prior knowledge. Infusing technology and group discussions were utilized in encouraging learner involvement and participation in the teaching of accounting concepts. The study emphasizes the need for accounting teachers to strengthen learners' understanding of concepts in Grade 10 by actively engaging them during the process of teaching and learning.

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Introduction

The dawn of democracy in South Africa led to many alterations in the South African education system after 1994 (Letshwene & du Plessis, 2021). These changes are reflected in frequent curriculum changes that took place, from the NATED 550 to the National Curriculum Statement (NCS), and to that which is used now, the Curriculum and Assessment Policy Statement (CAPS) (Golightly & Van der Westhuizen, 2017). These changes have had a huge impact on implementation of the curriculum and how it should be taught. Continuous alterations were also made in accounting as a subject in the curriculum. Before application of the NCS and CAPS in the Further Education and Training (FET) phase (Grades 10–12), Accounting was classified as ‘bookkeeping’ (Ngwenya, 2012). Therefore, many teachers viewed knowledge and skill of recording financial information as a major aim of the subject of Accounting (Abbott & Palatnik, 2018; Erasmus & Fourie, 2018).

The main transformation in accounting is that in the CAPS, the subject of accounting is viewed as a discipline of analyzing financial information for making appropriate financial decisions. This involves an understanding of accounting concepts, that are viewed as the starting point in the teaching and learning of Accounting (Ngwenya & Arek-Bawa, 2019). One of the purposes given in the Accounting CAPS for Grade 10 is that learners must be able to understand the significance of accounting concepts. However, teachers focus more of teaching tactical skill of recording. This is triggered by their belief that Accounting involves recording of financial information (Ngwenya, 2012). The CAPS curriculum requires teachers to shift to conceptual approach to teaching where they have to focus on teaching discipline concepts.
All topics have basic concepts that need to be taught in the preceding grades, and in the case of accounting, these should be introduced in Grade 10. This articulates that accounting teachers need to use a conceptual approach to allow learners to acquire critical thinking skills (Ngwenya & Arek-Bawa, 2019). The importance of understanding the concepts as the point of departure in teaching Accounting brought numerous difficulties relating to adjusting teaching and assessment practices (Modise, 2016).

The desire to embark on this study emanated from experiences and observations from secondary schools, where it was noticed that teachers struggle to teach basic concepts, leading to a high rate of failing in accounting and a decrease in learner enrolment in accounting as a subject. Also, throughout teachers’ workshops and cluster meetings, accounting teachers shared common concerns about how learners lack a basic understanding of accounting concepts. Moreover, from the literature it is clear that one of the factors leading to poor performance in accounting is insufficient understanding of the basic concepts, as they are not appropriately taught and assessed by teachers (Ngwenya, 2012). Parveen et al. (2017) state that a well-planned technique for teaching can result in an active classroom, that can lead to good learning of concepts by learners as well as their obtaining new information. Teachers should have an appropriate and effective method for preparing and teaching learners the concepts with understanding, most importantly the new topics. Consequently, the teaching of accounting requires teachers to have a profound understanding of different teaching approaches, to be able to help learners gain understanding of accounting concepts.

According to Moloi and Molise (2021), teaching strategies that are being used to teach have a massive impact in the learners’ learning. Doyle and Bozzone (2018) and Kelley and Knowles (2016) share the common view that learners usually struggle to analyze and interpret financial information, which leads to a lack of understanding of the concepts. Ngwenya (2016) notes that accounting learners should have a strong conceptual base to prepare them with analytical skills. Given this context, we believe that the ability to analyze and interpret financial information and financial problems depends on a thorough understanding of accounting concepts, which can only be assured by using appropriate teaching strategies.

It is discovered in the literature that studies have explored the notion of teaching strategies have mostly been conducted in subjects other than Accounting (Letshwene & du Plessis, 2021). Examination shows that there is a shortage of literature on accounting, and especially on how teachers teach basic concepts in Accounting (Coetzee, 2016; Ngwenya, 2012). As a result, there is a dearth of literature on collaborative teaching strategies that teachers employ to assist learners to make meaning of Accounting concepts. This study presents a distinctive dimension, in that its focus is on the strategies that teachers use to teach Accounting concepts in Grade 10. The question that guides the research is: What are collaborative teaching strategies that teachers use to enhance learning of Accounting concepts in Grade 10?

Literature Review

For the purposes of this article, this section is divided into two sub-sections, covering the teaching of Accounting concepts and collaborative teaching strategies.

Teaching Accounting concepts

Having teacher development programmes for the teaching and learning of Accounting as a subject is specified as an important aspect to keep teachers well updated on the different pedagogical methods available (Jiambalvo, 2019). According to Ngwenya (2012), using cooperative learning as one of the teaching methods is very useful in Accounting, as this allows learners to work together with their classmates and teachers. This allows learners to be more interactive during the lesson in the classroom, as opposed to a teacher-centered approach. However, there is a huge lack of insight into how to teach basic concepts, because some teachers have no subject knowledge (Modise, 2016). Teachers’ knowledge of the subject will allow teachers and learners to have a better understanding of what is being taught. When we mention Accounting concepts, we mean the essential concepts commonly used in Accounting, such as assets, expenses, owner’s equity, balance sheet, double-entry principle, revenue, and liability (Jiambalvo, 2019). It is vital that these concepts are well explained with understanding to learners, as they form the basis of Accounting.

Collaborative teaching strategies

The integration of collaborative teaching strategies encourages active participation of learners in their own learning process. This fosters critical thinking and interpersonal skills, while enabling teachers to gauge student understanding and adapt their teaching methods accordingly. This results in a collaborative culture that nurtures personal and academic development, while promoting community building and mutual respect among students and teachers alike.

Question and answer method

According to Letshwene (2014), question and answer is the appropriate teaching strategy for Accounting, because it develops the involvement of both the teacher and the learner. Accounting is a subject where learners need to communicate continuously with the teacher, especially at the beginning of a new chapter, to understand and master the concepts (Letshwene, 2014). The question and answer method works well in trying to keep learners focused and concentrating in class.
Demonstrations

Demonstrations can also be used to involve learners during the process of teaching and learning to enhance understanding of new concepts (Nandiyanto et al., 2022; Shao et al., 2021). For example, demonstrations that can be made to learners include the accounting equation, by using three jars. The jars are labelled A for assets, L for liabilities and E for owner’s equity (Shao et al., 2021). The jar labelled E is full of water and then poured into the jar marked A, for learners to realize that assets are obtained from owner’s equity. Then the jar labelled L is filled, clarifying to learners that the owner can borrow funds from others to invest in assets. This can then be further explained, that at any one time assets must always be equal to liabilities and owner’s equity. This activity will maintain learners’ interest and enhance their understanding of the lesson (Nandiyanto et al., 2022).

Group work/Discussions

Discussions are explained as a process where learners share points of view though engaging in a problem-solving process. It allows peer group learning and assists learners to explore the existing information (Jebiwott et al., 2021). When learners form groups they can talk freely and share ideas, and that is where they learn from each other. Teachers are encouraged to make use of discussions in the classroom to allow learners to work together and share ideas (Jebiwott et al., 2021; Pukdesree, 2017). According to Pukdesree (2017), discussion as a teaching method assists the teacher by allowing learners to talk in the class. Talking in class is advisable because learners get a chance to share their ideas in such a way that they get an idea of what others think about the topic. Also, talking helps those who are not good at writing. Illustrations of topics to be taught using the discussion method can be Accounting principles, basic VAT concepts, and financial statements, like the income statement and balance sheet. Ngwenya (2020) shares the common view that a discussion may turn into an argument, and this process is not limited to the questions posed by the teacher. It is mentioned that when learners work together and interact with their peers and teachers, they can give feedback to each other by explaining and discussing various responses. This develops learners’ skills of reasoning and verifying their own ideas.

Role-play

According to Ghani and Razali (2022), role-play is viewed as an approach that has been used to facilitate active learning in various fields, including medicine, law, business, psychology, and education (Anwar et al., 2019). The approach is designed to present contextualized, innovative, and interesting learning that allows students to understand concepts concretely and comprehensively (Bhattacharjee, 2014). Role-play has been linked to educational settings with an emphasis on the social dynamic of learning, that fosters collaboration among students (Ghani & Razali, 2022; Shapiro & Leopold, 2012). Furthermore, role-play is seen as a way to increase student engagement and knowledge retention (Ghani & Razali, 2022). Some studies have also demonstrated that using role-playing learning makes students happier to work in a team to solve problems (Bhattacharjee, 2014; Shapiro & Leopold, 2012). This improves students’ level of activity and improves their learning achievements (Anwar et al., 2019).

Theoretical perspective

This research paper is underpinned by Shulman’s (1986) theory of teacher knowledge. Teacher knowledge theory encompasses seven pillars that are integral in understanding the knowledge of a teacher: content knowledge, curricular knowledge, pedagogical content knowledge, knowledge of learners, knowledge of educational contexts, and knowledge of the purposes and value of education. It is important for teachers to understand these knowledge domains because they influence the way in which teachers make meaning of the subject matter to the learners. The most important pillars are understanding of the content of the subject, as well as pedagogical content knowledge (Shulman, 1987). This theory was very important in understanding the collaborative teaching strategies that Accounting teachers use to enhance the learning of Accounting concepts in the Pinetown education district of South Africa, and was used as a lens to see how teachers assist learners to make meaning of the subject of Accounting.

Research and methodology

This study adopted a qualitative research case study methodology. It follows the traditions of the interpretivism paradigm. This paradigm assisted researchers to understand the teaching strategies that teachers use to teach Accounting concepts in Grade 10 in Pinetown education district, South Africa.

Sampling method and sample size

Purposive sampling and convenient sampling were used to choose participants. According to Campbell et al. (2020), purposive sampling is used to choose people who are informative about the phenomenon under investigation. Five Accounting teachers from five secondary schools in Pinetown education district, KwaZulu-Natal, South Africa, were chosen because they are knowledgeable about the teaching of Accounting in schools. Furthermore, these teachers are the only ones who teach Accounting in participating schools. Convenient sampling was utilized because the participating teachers were conveniently available and easily accessible (Campbell et al., 2020). The participating schools were closer to where the researchers were located and teach. The choice of five teachers was motivated by Pathiranage et al. (2020), who argue that a case study focuses on depth rather than breadth.
Ethical considerations

To gain access to the research sites, permission to conduct the study was obtained from the University of KwaZulu-Natal. A letter seeking permission to conduct the research study was sent to the KwaZulu-Natal Department of Education, and thereafter to the five secondary school principals. Consent forms were given to all five participating teachers. The teachers were assured that they were free to withdraw from the study at any stage, should they wish to do so. Participating teachers’ confidentiality was ensured by using pseudonyms.

Data generation methods

Individual semi-structured interviews and focus group interviews were used to generate data from participating Accounting teachers. The teachers were asked about the collaborative teaching strategies they use to enhance the learning of Accounting concepts. Semi-structured interviews allow for probing questions to gain clarity where necessary (DeJonckheere & Vaughn, 2019). Each interview lasted about 40 minutes. Permission was obtained from the participants to record the interviews. Because the study was conducted during the COVID-19 pandemic, focus group interviews were conducted using WhatsApp.

Data analysis

Thematic analysis was used to analyze the research data. After data generation, the voice recordings were repeatedly listened to, in order to become familiar with the data (Hirose & Creswell, 2023). It was very easy to transcribe the recordings, and this enabled the researchers to make sense of the data while transcribing it. Frequent reading of the transcripts made a connection between the researchers and the data. Open coding was used with the aim of grouping related themes together (Clarke & Braun, 2021). This was done in a way that is compatible with qualitative research, to enable forming initial data that is relevant to the phenomenon under exploration.

Findings

This section presents the findings on collaborative strategies teachers use to enhance learning of Accounting concepts in Grade 10. Pseudonyms were used to protect the anonymity of the participants.

Using questions and answers to review learners’ experiences and prior knowledge

Findings revealed that Accounting teachers believed in utilising learners’ previous knowledge and educational background when introducing new lessons. Accounting teachers are of the view that learners come to Grade 10 Accounting with knowledge acquired from previous grades, such as from Economic and Management Sciences (EMS) in Grades 8 and 9. One of the participating teachers mentioned that she determines the learners’ prior knowledge by posing questions at the start of the lessons. She believed that these questions would propel learners to share their previous knowledge of Accounting concepts. Miss Grey articulated that she started by asking questions based on prior knowledge related to the new topic. She also clarified that if learners show that they do not understand previous knowledge, she gives detailed explanations:

*Usually, I use question and answer session where I link prior knowledge to the new topic I am introducing in the classroom. It helps me a lot too, as it ends up raising helpful discussion.* (Miss Grey)

The use of questioning to determine learners’ previous knowledge was seen as a teaching strategy that both Miss Green and Mr Blue use when inducting learners into a new topic. Mr Blue used the same strategy because he started a new topic in Accounting by using the question and answer method before sharing or discussing new knowledge with learners:

*... with regards to financial statements, I start by reminding them of the important terms like business assets, liabilities, and shareholders’ equity. Also give them a full understanding of the accounting equation effect on the balance sheet.* (Mr Blue)

The use of questioning in understanding learners’ prior knowledge was seen as imperative by the Grade 10 Accounting teachers. Miss Grey and Mr Blue advocated for the need to determine learners’ previous knowledge on Accounting concepts such as assets, liabilities, and equity. They believe that these concepts play a significant role in assisting learners to understand any topic in Accounting, such as financial statements. Consequently, learners would smoothly make sense of the new subject matter being introduced by the teacher.

Mr Red also acknowledged the necessity of using learners’ prior knowledge. He provided an example of how he infuses questions based on learners’ previous knowledge when introducing the new lesson or concepts. Since most important concepts were introduced in Grade 9 EMS, he saw the greatest need to first acquire learners’ understanding of these concepts before introducing new discipline concepts in Grade 10 Accounting. Mr Red gave an example of how he normally introduces adjustments in Grade 10. He explained how he starts off with different questions to determine the learners’ prior knowledge. He knows that concepts related to the elements of the Accounting equation are introduced in Grade 9. He indicated that he starts his lessons by reviewing this information by asking questions based on learners’ experience, and reinforces this by giving them examples:
I start by asking questions that are based on the topic of the day, relate it to what they already know from the previous grade, provide examples that they can also relate to so that it gets more of their attention. I also ask them to give me their own examples that link to the topic being discussed. (Mr Red)

Miss Green added that she starts her new topics by asking questions about what learners already know. She specified that the aim is to begin her lesson with the known and proceed to the unknown, by relating what learners know to new knowledge:

I ask them questions on what they learned in Grade 9; the purpose is to take them from known to unknown. (Miss Green)

The teaching of Accounting concepts starts from lower grades such as Grade 9. Hence the teacher saw the need for asking questions at the beginning of the lesson, which required the Grade 10 Accounting learners to activate and recall what they were taught in EMS in Grade 9.

All of the Accounting teachers advocated the use of the question and answer strategy to ascertain learners’ prior knowledge. Teachers emphasize the important discipline knowledge that learners acquired in EMS in Grade 9. This knowledge serves as a foundation for the understanding of new concepts that teachers must introduce in Grade 10 Accounting. What is important is that teachers show that topics in Accounting are not standalone, but that there is an integration of concepts of the discipline.

Thus, the understanding of the concepts learnt in Grade 9 EMS provides a solid foundation for the subject matter to be learnt or taught in Grade 10. Subsequently, teachers see the need for asking questions at the beginning of the lesson to ascertain learners’ prior knowledge.

**Infusing technology in the teaching of Accounting concepts**

The findings highlighted that teachers use technology to teach Accounting concepts. The teachers emphasized that they use their laptops as a resource when teaching Accounting discipline concepts. They mentioned that sometimes using the chalkboard is time consuming. However, teachers were also of the view that a shortage of technological resources hinders the teaching of Accounting concepts:

I use my laptop to prepare for the lessons. This also helps me to teach during the lessons. I sometimes do my presentations using the laptop. I have noticed that this is better than using the chalkboard. Using technology like laptops saves time, and I will be able to dedicate much time in clarifying Accounting concepts. (Mr Red)

Technology plays a significant role in the teaching of Accounting concepts. Mr Red mentioned that he uses a laptop when preparing the lessons, as well as during the lesson to teach. This indicates that the teaching of Accounting has transformed. What Mr Red said is that he sees a great need to infuse technology in the teaching of Accounting concepts. The use of the chalkboard consumes a lot of time that could be better used in explaining or clarifying the discipline concepts.

Mr Blue shared a similar view, and uses a laptop to teach Accounting concepts:

Technology is here to stay. What I have started to do is to use my laptop to teach Accounting concepts, such as manufacturing concepts. What I normally do is to open a video where they would watch the manufacturing process. Due to the fact that there is a lack of technological resources in my school, I have noticed that all learners pay more attention when I use laptop. After watching the video, I then ask them questions based on what they were watching in the video. (Mr Blue)

The above excerpt shows that Mr Blue believes in utilising a laptop to teach manufacturing concepts. He indicated that using the laptop, learners watch videos where they learn about the production process. This is believed to improve learners’ understanding of manufacturing concepts. In schools where the participating teachers teach, there is a shortage of technological resources – hence the learners pay attention when teachers use a laptop during teaching and learning. At the end of the lesson, Mr Blue asks questions to assess learners’ understanding of what they observed on the video. Therefore, it can be said that technology plays a significant role in teaching Accounting concepts.

**Group discussions used to encourage learner involvement and participation**

Teachers in the study encourage learner participation by constantly asking open-ended questions, to open discussion during the lessons. They believe that class discussions promote learner involvement during the lesson. Subsequently, learners get involved during the lesson and easily acquire the Accounting concepts. Teachers use questioning and give learners activities that they need to discuss in groups, with the purpose of assessing learners’ understanding of the new concepts to be introduced. Teachers pose questions at the beginning of the lesson to check which knowledge the learners already have:

I ask questions at the start of the lesson. This helps me to determine learners’ knowledge regarding the concepts I am about to introduce. I also give them exercises to discuss in groups before giving answers, to assist in encouraging learners to be part of the lesson. (Miss Grey)

Miss Grey saw the necessity for asking questions at the start of the lesson. The intention is to allow learners to learn together, while also checking which knowledge they already possess, before the teacher introduces the new lesson. Additionally, Miss Grey is of the
view that asking learners to discuss questions and activities in groups also encourages learner participation and involvement during the lesson. It is believed that this strategy helps learners to make meaning of the concepts.

Mr Red added that he normally asked questions during the lesson. He believed that he could not continue teaching without engaging learners in discussions. This helps in checking understanding of the new knowledge:

_in every lesson, I plan the questions that I will ask learners during the lesson. These questions are based on the content to be taught. The purpose is to promote learner participation during the lesson. While teaching, I always ask questions and I want them to discuss them together._ (Mr Red)

Planning before the start of the lesson is very important. Mr Red prepares questions that would guide his lesson. It is presumed that he wanted to ask relevant questions that would promote critical thinking and assist learners to enhance their understanding of the concepts of the discipline.

Miss Green believed that financial scenarios in Accounting compelled her to use questioning. She explained that during discussions of scenarios, learners are required to give reasons for their answers, and this strategy assisted in assessing learners’ understanding of the concepts and content taught, as well as in determining their level of thinking. She added that during questioning, probing helped in further determining the learners’ reasoning behind their responses:

_When I teach, usually I ask questions so that they will discuss in groups. And when they give answers, I want them to evaluate their own thought processes by probing the thinking behind their statements and questions. During the lesson I normally ask them different types of questions._ (Miss Green).

Miss Green teaches a large group of learners. As a result, class discussions become the dominant teaching strategy she uses to promote learner participation. She asks different types of questions with the purpose of allowing discussions and determining the learners’ level of understanding. This ultimately helps the teacher to devise other strategies that she can use to improve her explanations.

Discussion

Using proper collaborative teaching strategies in Accounting is crucial. The findings of this study highlighted the need for using various collaborative pedagogical strategies in the teaching of Accounting concepts. Participants highlighted the need to utilize collaborative teaching strategies when teaching Accounting concepts. They believed in the ability of these strategies to promote interaction and shared responsibility, that assists learners to make sense of Accounting concepts or subject matter together. The utilization of these collaborative teaching pedagogies helps Accounting teachers to enhance learner participation in the classroom.

Teachers view the classroom as a learning space where teachers and learners come together to share ideas. They bring different perspectives and perceptions regarding the subject matter. Teachers themselves should possess relevant pedagogical knowledge and be well grounded in the content knowledge of the discipline (Shulman, 1986; Wood, 2017).

The use of diverse collaborative teaching strategies determines the nature of teacher and learner activities. Furthermore, the findings showed that different teaching strategies in teaching Accounting concepts promotes critical thinking. According to Mustika et al. (2020), critical thinking links theoretical aspects of the subject matter with practical reasoning. In Accounting, the understanding of concepts provides a thinking framework which is used to understand different financial information.

Teachers highlighted the importance of using learners’ prior knowledge as a strategy to induct Grade 10 Accounting learners into new Accounting concepts. Thus, teachers believed in the question and answer method to encourage continuous engagement of learners during the lesson (Letshwene, 2014). Grade 10 Accounting teachers understand that Accounting topics and Accounting concepts are connected. As a result, teachers assessed learners’ previous knowledge by asking questions at the beginning of the lesson. Teacher knowledge theory advises that teachers need to draw from students’ prior knowledge when teaching new subject matter (Shulman, 1986). The Accounting CAPS curriculum emphasizes conceptual coherence, the sequence of topics or concepts, and the developmental of knowledge (Department of Basic Education, 2011). This was evident when teachers mentioned that they asked learners about prior knowledge in terms of what they learnt in Grade 9. In Grade 9 learners are introduced to basic Accounting concepts in the Financial Literacy component of EMS (Nzuza et al., 2022). Therefore, teachers believe that learners come to Accounting in Grade 10 with conceptual knowledge or conceptual understanding that they acquired in EMS in Grade 9. This resonates with Hattan and Alexander (2020), who argue that learners bring their own previous conceptual knowledge, skills, and beliefs to the Accounting classroom. Hence, teachers used this knowledge to assist learners to make sense of the new Accounting concepts.

The findings also revealed that teachers clarify key Accounting concepts before teaching or introducing the balance sheet. Teachers felt the need to determine learners’ knowledge of the concepts of the discipline, because these inform their understanding of any new topics, such as the balance sheet.

Teachers in this study highlighted the importance of integrating technology in the teaching of Accounting concepts. Teaching concepts requires the use of a variety of teaching methods and ways of representing and formulating the subject, that make it comprehensible to others (Shing et al., 2018). However, teaching Accounting concepts in some schools in Pinetown education district presents some challenges. This was evident, as the findings revealed the shortage of technological resources for teaching Accounting
concepts in the schools. Consequently, the poor or limited access to technological resources makes it difficult to use demonstrations to teach Accounting concepts.

This resonates with Dauda and Olawale’s (2020) research study that indicated that students in Nigeria have limited access to educational technologies, because their schools are not equipped with these. The findings showed that Grade 10 Accounting teachers resort to using their laptops when teaching Accounting concepts. This is in line with Mathipa and Mukhari’s (2014) findings that insufficient computers was one of the factors that hindered teaching and learning in Accounting education. Teachers were of the view that using laptops to teach Accounting concepts saves instructional time compared to use of the chalkboard.

The findings of the study revealed that Accounting teachers believed in learner participation or involvement during the lesson. It was found that teachers plan the activities and questions they will ask during the lesson to engage learners in discussion. This is in line with Pukdesree (2017), who argues that discussion allows learners to share ideas and talk freely during the lesson.

Teachers demonstrated understanding of the content they would teach and the proper pedagogical strategy to use (Shulman, 1987). Some of their questions aimed at allowing learners to make sense of financial problems in groups. Giving learners a chance to formulate answers in groups assisted in determining the knowledge that the learners possess, before they are introduced to new concepts. Brod (2021) advocates for the activation of students’ prior knowledge and used it to steer the learning. When learners shared their knowledge, they would participate during the lesson. Teachers encouraged learner participation by using group discussions as a teaching strategy. Constantly asking questions and promoting learner participation has always been linked to academic success (Aguillon et al., 2020).

Conclusion

The study findings revealed the imperativeness of using different collaborative teaching strategies when teaching Accounting concepts in Grade 10. Teachers in the study suggested numerous teaching strategies which they use to assist learners to make sense of Accounting concepts. The findings indicated that the teachers believe in clarifying concepts before proceeding to the practical application of Accounting information. Therefore, this finding refutes the notion that Accounting teachers still believe in a procedural approach to teaching the subject.

Questioning was found to be the strategy that teachers used to teach Accounting concepts in Grade 10. Teachers shared that they used the question and answer strategy to first determine learners’ previous knowledge, so that they would know which knowledge learners already had regarding the new concepts to be introduced. Teachers understood that the subject was first introduced in Grade 9 EMS, so learners should have been inducted into some of the important concepts of Accounting in Grade 9.

The findings highlighted the integral role that technology plays in teaching Accounting concepts. What was noted is that teachers had to use their laptops for teaching, because the schools had limited technological resources. Their use of laptops saved time compared to traditional ways of teaching, such as using the normal chalkboard. Teaching using technology provides learners with a comprehensive understanding of concepts. Therefore, it is recommended that the Department of Basic Education install technological resources in schools to assist teachers in teaching Accounting concepts.

The findings further revealed that teachers used group discussions to encourage learner participation. Teachers prepare in advance the questions they would ask to open class discussions in order to promote learner involvement during the lesson. It is argued that learner participation contributes to learner conceptual understanding. It is therefore recommended that Accounting teachers focus on collaborative teaching approaches that enhance the learning of Accounting concepts.

The study was conducted in five secondary schools in Pinetown education district. Therefore, the findings cannot be used to make a sweeping statement that teachers apply the same teaching strategies to assist learners to make meaning of Accounting concepts in all other education districts in the province of KwaZulu-Natal. The study used individual semi-structured interviews and focus group interviews. Thus, the findings generated from these methods cannot be generalized, nor can it be assumed that the study would reveal the same findings using other research generation methods.

It is recommended that further research is carried out to focus on interrogating the same phenomenon using other research methods. It is therefore recommended that other researchers embark on a study to explore the teaching of concepts in other commerce subjects, such as Business Studies and Economics.

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