



## RESEARCH ARTICLE

**Factors Affecting the Content Knowledge of Accounting Teachers in South African Schools**Sithembele Goodman Ndovela<sup>1</sup>, Nondumiso Buthelezi<sup>2</sup><sup>1,2</sup>Department of Social Sciences and Commerce Education, Faculty of Education, University of the Free State, Bloemfontein campus, South Africa**ARTICLE INFO****ABSTRACT**

Received: Aug 23, 2025

Accepted: Oct 16, 2025

**Keywords**Factors Affecting  
Content Knowledge  
Teachers  
South African Schools**\*Corresponding Author:**

ndovelasg@ufs.ac.za

The paper explores the factors affecting the content knowledge of accounting teachers in South African schools. It is imperative to understand the content knowledge of accounting teachers. For reaching this understanding, a qualitative research approach located within the traditions of the interpretivism paradigm was followed. This was a systematic literature review. We only focused on literature that focuses on accounting education specifically in South Africa. The data was analysed using thematic data analysis as a method of analysing the reviewed literature. The following findings or results emerged after careful analysis: a) Inadequate content knowledge of accounting teachers, b) Lack of Qualified accounting teachers, c) Professional Development of Accounting Teachers, d) Lack of collaboration among accounting teachers. The recommendations have been suggested that are directed at the Department of Basic Education and accounting subject advisors.

**INTRODUCTION**

Accounting is one of the subjects taught in the South African education system (Letshwene & du Plessis, 2021). Teachers of the accounting subject have the responsibility to enhance learners' understanding of the subject. Therefore, teachers themselves need to demonstrate a sound understanding of the subject they teach. The literature suggests that accounting teachers need to possess a sound knowledge of the concepts of the subject and their interconnectedness (Modise, 2016). This agrees with Ngwenya et al. (2020) that teachers must have a deeper understanding of concepts such as the accounting equation, accounting principles, and accounting concepts. They need to demonstrate an understanding of the principles that guide the preparation of ledger accounts as well as the development of financial statements. However, this is not the case in a rural context, as some teachers do not possess a sound knowledge of the subject of Accounting (Ngwenya, 2014). As a result, these teachers lack the required skills to teach the accounting subject matter. Argues that teachers do not understand what is expected of them, and they are not well prepared to teach the subject of accounting. Literature shows that teachers lack content knowledge of accounting subjects. As a result, learners do not get opportunities for logical reasoning and develop a deeper understanding of the accounting threshold concepts (Ngwenya & Maistry, 2012). These concepts deepen learners' understanding of accounting principles and processes (Ademowo, 2010; Ndovela et al., 2023). Therefore, understanding the content knowledge of accounting teachers becomes a vital phenomenon to be interrogated.

**MATERIALS AND METHODS****Research paradigm**

This study used an interpretive research paradigm to explore the content knowledge of accounting teachers in South African schools. Interpretivism is a research paradigm that emphasises the subjective nature of reality, recognizing that individuals construct their meanings and

interpretations of the world around them (Pervin & Mokhtar, 2022). In the context of this study, interpretivism is suitable because it allows us to explore the content knowledge of accounting teachers in South African schools. Using an interpretive approach helped us to explore the content knowledge of accounting teachers and the reasons why they lack the accounting content knowledge as teachers. The interpretivism paradigm believes that reality is socially constructed. This is based on the test results obtained and also on the results of interviews that we conducted with the accounting teachers.

### **Research approach**

This study used a qualitative research approach to explore the content knowledge of accounting teachers in South African schools. The qualitative research approach helped researchers to make sense of accounting teachers' content knowledge. Qualitative research fits well in education research for its ability to involve affected people by identifying the problem and coming up with solutions for people to be able to own their strategies (Alase, 2017). According to Basias and Pollalis (2018) A qualitative study was guided by several principles that ensured a comprehensive and nuanced exploration of the content knowledge of accounting teachers in South African schools. The main aim of the study is to explore why accounting teachers fail to have proper and solid content knowledge.

### **Research design**

This was a systematic literature review research design. Systematic reviews refer to the synthesis of scientific evidence to answer a particular research question transparently (Lame, 2019). The main objective of a systematic review is to avoid biases and to ensure that the related review process is transparent. As a result, in the study, we reviewed scholarly work on accounting teachers' content knowledge of the accounting subject. Therefore, we searched only empirical research articles that focus on accounting teachers' content knowledge. It was noted that accounting education is an under-researched area of research, especially in the South African context. Hence, few empirical studies have been conducted in South Africa. Consequently, we decided to also include literature from studies conducted in other African countries. The purpose was to understand the content knowledge of accounting teachers and the dynamics they face because of the content they possess.

### **Data generation and sampling**

Studies were selected from different sources, such as Google Scholar, Research Gate. These data sources were very relevant and helpful in getting research articles that provided insight into a deeper understanding of the phenomenon (Mohajan, 2018). By analyzing these studies, this systematic review aims to provide a comprehensive understanding of the content knowledge of accounting teachers in South Africa. Purposive sampling was used to choose relevant literature on the content knowledge of accounting teachers in South African schools (Campbell et al., 2020). We sampled articles published in the past 10 years (2025-2016). To ensure a comprehensive understanding of the content knowledge of accounting teachers in this context, literature was chosen based on its relevance, credibility, and focus on South African schools. It was our criterion that only research articles focusing on teachers' knowledge of the accounting subject, especially in secondary schools in South Africa.

### **Data analysis**

Thematic data analysis was used to analyse the data. Thematic analysis is a qualitative research method that aims to identify patterns and meanings within data (Finlay, 2021). We started by searching for articles that were relevant to the phenomenon. This means that we only searched and saved articles that focused on accounting teacher content knowledge. Next step, we read those articles several times and tried to make sense of their research findings. We then developed themes that assisted in answering the research questions. Through the identification of these themes, this study provides a nuanced understanding of the complexities surrounding accounting education in South African schools, thereby informing policy and practice.

## **RESULTS AND DISCUSSIONS**

This section discusses the findings on the accounting teachers' content knowledge in South African secondary schools. It thematically presents and discusses findings that emerged from the reviewed literature.

### **Inadequate content knowledge of accounting teachers**

Content knowledge is the knowledge that the teacher possesses regarding the subject, as well as the concepts and information regarding the field (Mokhampanyane & Vanneer, 2024). Previous studies (Burko, 2022; Parvaiz et al., 2017) have reported that teachers struggle to explain accounting concepts. Several studies have shown the importance of teaching accounting effectively (Ndovela et al., 2023; Ngwenya, 2020). The teachers need to have a deep understanding of the subject that they teach. In South African schools, it has been brought to attention that teachers teach subjects that are not their majors, which becomes a challenge for them to teach accounting, as they do not have an EMS as proper subject of accounting, which is EMS. The study by Nkomo and Ndovela (2025) indicates that teachers must equip themselves with skills, knowledge, and tools to foster student engagement and promote critical thinking, aligning with the expectations of the CAPS curriculum. Mokhampanyane and Vanneer (2024) state that teachers lack content knowledge and delivery thereof can be the stumbling block to learners, as it affects how the teachers interpret the accounting content goals and what they expect to achieve with the learners.

Ngwenya (2016) argues that the issue of inadequate content knowledge of accounting teachers has received considerable critical attention because accounting teachers lack content knowledge, because teachers do not get proper training in terms of Economic and Management Sciences, which is a basic foundation of the accounting subject; therefore, teachers tend to neglect accounting due to a lack of content knowledge. It is suggested that teachers must master the content that they teach, especially in accounting. However, Ngwenya (2016) asserts that teachers are left to struggle with content knowledge challenges and receive little support from subject advisors. Findings of a study by Molise (2020) indicates that teachers lack the necessary accounting skills to teach the content, which provides learners with few opportunities for logical reasoning in accounting. The inadequate understanding of accounting content limits the teacher's capacity to explain and illustrate the content and to make sense to learners.

### **Lack of qualified accounting teachers**

The accounting subject in South African schools serves as a foundational step in preparing students for careers in finance, business, and related fields (Nkomo & Ndovela, 2025). The content knowledge of accounting teachers in South African schools remains a challenge as many teachers lack qualifications. Teachers in South African schools are considered to have inadequate content knowledge of accounting and a lack of training and continuous professional development (Modise, 2016). It has been brought to attention that teachers lack the content knowledge of accounting. This is because they lack qualifications to teach accounting, and their subject's mismatch; they did not major in accounting. Teaching accounting requires a skill that most teachers do not have, which makes it difficult for teachers to teach accounting content (Parvaiz et al., 2017). Understanding of accounting concepts and connections between topics and applications of accounting principles requires a solid teacher's content knowledge and competence (Myers, 2016). Other researchers (Jacob et al., 2020; Motsoeneng & Moreeng, 2023) indicated that poor content knowledge creates teachers who are not competent to tackle accounting effectively. Teachers with limited content knowledge, because they are not qualified to teach accounting, tend to transfer errors and misconceptions to their learners. The efforts of the unqualified accounting teacher with a limited conceptual and procedural understanding of accounting topics do not provide learners with powerful accounting experiences.

However, research (Makhathini & Akpa-Inyang, 2024; Rama, 2023) has consistently shown that the content knowledge of unqualified accounting teachers affects the ability to approach an accounting idea flexibly with learners and to make connections, and it also affects the way teachers respond to the learners' questions. Ngwenya (2016) asserts that teachers who lack subject content knowledge are ill-equipped to explain and present topics in ways that make sense to learners. Therefore, when teachers lack subject content knowledge, they tend to promote surface learning, instead of deep learning. Previous studies have reported that the newly qualified teachers do not receive the necessary support, and thus, they lack career development opportunities (Mulasiwi & Kholifaturrohmah, 2022).

### **Professional development of accounting teachers**

According to Makhathini and Akpa-Inyang (2024), Workshops and seminars are practical tools for enhancing accounting teachers' content and pedagogical knowledge in South African schools. These platforms keep teachers updated with the latest accounting principles and accounting curriculum. Newly qualified teachers do not receive the necessary support and, thus, they lack career development opportunities so there is a need for professional development workshops to address their context-based challenges. It has been found that accounting teachers lack training and continuous professional development. Nkomo and Ndovela (2025) argue that workshops offer teachers hands-on activities, allowing teachers to grasp complex concepts through practical applications

Since accounting teachers lack content knowledge, it is best for them to attend workshops to equip their skills in teaching accounting. Subject advisers provide professional development support to in-service teachers in the form of workshops (Rama, 2023). Therefore, subject advisors have a vested responsibility in identifying the content gaps that teachers may have regarding the teaching of accounting and should support teachers by providing the necessary training/workshops (Molise, 2020).

According to Ngwenya (2019) effective teaching requires teachers to have a deep understanding of the concepts of the subject they teach, in this case, accounting equations, accounting concepts and accounting principles which explains that professional development of teachers is considered crucial if teachers are to fulfil the requirements for quality teaching and learning of accounting, especially regarding financial literacy, which is part of accounting, and which is being neglected by teachers in their teaching. Findings of this study indicate that teachers lack the necessary accounting skills to teach the content, which provides learners with few opportunities for logical reasoning in accounting. Burko (2022) and Ndovela and Myeza have indicated that Online courses and webinars can be an effective way to train teachers to develop their accounting content knowledge, workshops and conferences can also provide valuable opportunities for the teachers to network with peers and professionals, and to learn about best practices and industry developments. Previous studies (Makhathini & Akpa-Inyang, 2024; Myers, 2016) have stated that professional development opportunities can have a positive impact on teacher quality and students' outcomes.

### **Lack of collaboration among accounting teachers**

According to Oosthuizen et al. (2021) An absence of collaboration of teamwork among teachers leads to a negative impact on teaching accounting. The researchers indicated that teachers do not work together to boost their accounting content knowledge, yet they are teaching the same level and addressing the same topic at the same time (Letshwene & du Plessis, 2021). In the past, it was suggested that teachers should work together as a team during lesson planning, preparation, and presentations, which means they should engage in team teaching. However, if the lack of content knowledge of an accounting teacher is identified earlier, the content gaps would have been identified and closed before the learners write their examinations (Terblanche et al., 2025). Since there are teachers who deeply lack content knowledge because it is not their major subject, they need support from other accounting teachers and subject advisors to boost their content knowledge.

### **Recommendations**

Based on the study findings, the study offered two recommendations. It is suggested that the Department of Education must consider focusing on recruiting qualified teachers. These teachers have registered their details on each provincial database for consideration for employment. Second, accounting subject advisors need to visit schools regularly to offer professional support to accounting teachers. This will ultimately ensure that teachers improve their content knowledge for the benefit of accounting learners.

### **CONCLUSION**

The study explored the factors affecting the content knowledge of accounting teachers in South African schools. The findings showed poor content knowledge in some accounting teachers. These teachers struggle to assist learners in making meaning of accounting subject matter, especially accounting critical concepts. This is a critical factor presumably triggered by a lack of qualified

teachers, as findings revealed that some accounting teachers, particularly in rural areas, do not possess relevant qualifications for the teaching of the accounting subject. Consequently, subject advisors have the responsibility to conduct professional development activities to equip teachers with subject-specific content knowledge. The balkanised practices created poor collaborative working cultures among accounting teachers. The study contributed to the understanding of accounting teachers' content knowledge. It provided insight into the need for understanding the factors affecting content knowledge of accounting teachers in South Africa.

### Acknowledgment

This article has been self-funded.

### Author bios

Dr Sithembele Goodman Ndovela is a Senior lecturer in the School of Education at the University of the KwaZulu-Natal (UKZN). He joined the UKZN's School of Education on the 1<sup>st</sup> of December 2025 from the University of the Free State (UFS). He obtained the Bachelor of Education (BEd) in 2011 from the Durban University of Technology (DUT). He completed a BEd (honours) degree, Master of Education (MEd), and Doctor of Philosophy (PhD) at the University of KwaZulu-Natal (UKZN) in 2023. In 2010, he was appointed as a school teacher in a secondary school. Dr SG Ndovela was also appointed Head of Department for Business, Commerce, and Management (BCM) in 2014. In 2016, he joined the higher education sector as a commerce lecturer at UKZN in the School of Education. His research interests involve teaching accounting threshold concepts and teaching and learning of Accounting in South African secondary schools.

Ms. Nondumiso Buthelezi is a Bachelor of Education (BEd) student at the University of the Free State, Bloemfontein campus. She is very passionate about understanding pedagogical content knowledge of accounting teachers. She has developed an interest in research in accounting education. This interest emanated from a research component of the accounting module offered in undergraduate BEd studies at the University of the Free State.

### REFERENCES

- Ademowo, A. J. (2010). Teaching science and technology: The employment of indigenous African languages. *The Journal of Pan African Studies*, 3(9), 50-63.
- Alase, A. (2017). The interpretative phenomenological analysis (IPA): A guide to a good qualitative research approach. *International journal of education and literacy studies*, 5(2), 9-19. <https://doi.org/10.7575/aiac.ijels.v.5n.2p.9>
- Basias, N., & Pollalis, Y. (2018). Quantitative and qualitative research in business & technology: Justifying a suitable research methodology. *Review of Integrative Business and Economics Research*, 7, 91-105.
- Burko, K. (2022). Methods of training of accounting specialists in the conditions of distance education. *Publishing House "Baltija Publishing"*. <https://doi.org/10.30525/978-9934-26-221-0-4>
- Campbell, S., Greenwood, M., Prior, S., Shearer, T., Walkem, K., Young, S., Bywaters, D., & Walker, K. (2020). Purposeful sampling: complex or simple? Research case examples. *Journal of research in Nursing*, 25(8), 652-661. <https://doi.org/10.1177/1744987120927206>
- Finlay, L. (2021). Thematic analysis: the 'good', the 'bad' and the 'ugly'. *European Journal for Qualitative Research in Psychotherapy*, 11, 103-116.
- Jacob, F., John, S., & Gwany, D. (2020). Teachers' pedagogical content knowledge and students' academic achievement: A theoretical overview. *Journal of Global Research in Education and Social Science*, 14(2), 14-44.
- Lame, G. (2019). Systematic literature reviews: An introduction. Proceedings of the design society: international conference on engineering design, <https://doi.org/10.1017/dsi.2019.169>

- Letshwene, M. J., & du Plessis, E. C. (2021). The challenges of implementing the Curriculum and Assessment Policy Statement in accounting. *South African Journal of Education*, 41(2), S1-S10. <https://doi.org/10.15700/saje.v41ns2a1978>
- Makhathini, L., & Akpa-Inyang, F. F. (2024). Enhancing Pedagogy and Learning Outcomes in Financial Accounting: A Case Study of Higher Education Institutions in South Africa. *Journal of Culture and Values in Education*, 7(4), 305-323. <https://doi.org/10.46303/jcve.2024.54>
- Modise, A. M. (2016). Pedagogical content knowledge challenges of accounting teachers. <https://doi.org/10.31901/24566322.2016/13.03.06>
- Mohajan, H. K. (2018). Qualitative research methodology in social sciences and related subjects. *Journal of economic development, environment and people*, 7(1), 23-48. <https://doi.org/10.26458/jedep.v7i1.571>
- Mokhampanyane, M., & Vanneer, M. (2024). Exploring challenges in content knowledge (CK) and pedagogical content knowledge (PCK) among accounting teachers in the Lejweleputswa district. *BSU International Journal of Humanities & Social Sciences*, 6(2). <https://doi.org/10.21608/buijhs.2024.288547.1137>
- Molise, H. (2020). Exploring the content knowledge of accounting teachers in rural contexts: A call for a decoloniality approach. *International Journal of Learning, Teaching and Educational Research*, 19(8), 447-458. <https://doi.org/10.26803/ijlter.19.8.24>
- Motsoeneng, T. J., & Moreeng, B. (2023). Exploring Accounting Teachers' Effective Implementation of Assessment for Learning in the Classroom. *Research in Social Sciences and Technology*, 8(4), 257-282. <https://doi.org/10.46303/ressat.2023.42>
- Mulasiwi, C. M., & Kholifaturrohman, R. (2022). Profile of Pedagogical Content Knowledge (PCK) of Accounting Subject Teachers at State Vocational High Schools. *Economic Education Analysis Journal*, 11(2), 119-129. <https://doi.org/10.15294/eeaj.v11i2.55816>
- Myers, L. P. (2016). Knowledge structures and their relevance for teaching and learning in introductory financial accounting. *South African Journal of Accounting Research*, 30(1), 79-95. <https://doi.org/10.1080/10291954.2015.1099215>
- Ndovela, S. G., & Myeza, K. W. Challenges of Teaching Accounting in Rural Secondary Schools in South Africa: Systematic Review. *Indonesian Journal of Educational Research and Technology*, 5(2), 145-154.
- Ndovela, S. G., Ngwenya, J. C., & Maistry, S. M. (2023). TEACHING ACCOUNTING CONCEPTS IN ENGLISH SECOND LANGUAGE CONTEXT: A CASE STUDY OF THREE ACCOUNTING TEACHERS IN PINETOWN EDUCATION DISTRICT. *PONTE International Journal of Science and Research*, 79(10). <https://doi.org/10.21506/j.ponte.2023.10.1>
- Ngwenya, J. (2019). Accounting teachers' experiences of communal feedback in rural South Africa. *South African Journal of Education*, 39(Supplement 2), S1-S10. <https://doi.org/10.15700/saje.v39ns2a1502>
- Ngwenya, J., Sithole, N. V., & Okoli, M. (2020). Teachers' experiences of teaching Accounting in the context of curriculum changes in South Africa. *TD: The Journal for Transdisciplinary Research in Southern Africa*, 17(1), 1-9. <https://doi.org/10.4102/td.v17i1.873>
- Ngwenya, J. C. (2014). Accounting teachers' understandings and practices of teaching and assessment in a context of curriculum change. *Alternation*, 21(1), 171-189.
- Ngwenya, J. C. (2016). Rural as potential, not pathology: A case of rural accounting teachers' practices in South Africa. *Journal of Human Ecology*, 53(1), 39-48. <https://doi.org/10.1080/09709274.2016.11906954>
- Ngwenya, J. C. (2020). Assets teachers identify for the teaching of Accounting Education in a rural secondary school in KwaZulu-Natal. <https://doi.org/10.18820/2519593x/pie.v38i1.6>

- Ngwenya, J. C., & Maistry, S. M. (2012). Teaching and assessment in accounting: An exploration of teachers' experiences in a rural KwaZulu-Natal school. *Journal of Social Sciences*, 33(1), 21-30. <https://doi.org/10.1080/09718923.2012.11893083>
- Nkomo, T. F., & Ndovela, S. G. (2025). Intervention Strategies for Enhancing Accounting Teachers' Content and Pedagogical Knowledge: A Systematic Review. *TWIST*, 20(1), 342-346.
- Oosthuizen, H., De Lange, P., Wilmshurst, T., & Beatson, N. (2021). Teamwork in the accounting curriculum: Stakeholder expectations, accounting students' value proposition, and instructors' guidance. *Accounting Education*, 30(2), 131-158. <https://doi.org/10.1080/09639284.2020.1858321>
- Parvaiz, G. S., Mufti, O., & Gul, S. (2017). Problems and challenges in skills development: A perspective from professional accounting education. *Business & Economic Review*, 9(4), 83-110. <https://doi.org/10.22547/ber/9.4.5>
- Pervin, N., & Mokhtar, M. (2022). The interpretivist research paradigm: A subjective notion of a social context. *International Journal of Academic Research in Progressive Education and Development*, 11(2), 419-428. <https://doi.org/10.6007/ijarped/v11-i2/12938>
- Rama, D. (2023). Service-learning: An active-learning approach for accounting education. In *Learning by Doing* (pp. 3-18). Routledge. <https://doi.org/10.4324/9781003445647-2>
- Terblanche, A., van Rooyen, A. A., & Enwereji, P. C. (2025). When teachers become learners: Challenges with the integration of critical thinking into accounting curricula. *Thinking Skills and Creativity*, 101878. <https://doi.org/10.1016/j.tsc.2025.101878>