



Factors Influencing Accounting Education in South Africa: A Critical Interpretive Synthesis of Teachers' and Students' Perspectives

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ABSTRACT

Background: Accounting education plays a crucial role in South Africa by developing graduates, improving financial literacy, and strengthening the workforce. Despite its significance, the discipline continues to experience persistent challenges such as poor learner performance, high failure rates, delayed graduation, and declining enrolment.

Objective: This study explored literature concerning perception of lecturers and students concerning accounting education in South Africa. Also, it examined factors influencing accounting education as well as strategies to improve accounting education in South Africa.

Method: Qualitative research design was adopted. This study synthesised evidence on teachers' and students' perspectives on factors affecting accounting education and the practical strategies needed to improve the field using the Critical Interpretive Synthesis (CIS) approach. Literatures were sourced from Scopus, EBSCO, Google Scholar, African Journal Online (AJOL) and Education Resources Information Center (ERIC) in line with the PRISMA 2020 framework.

Results: Findings revealed that many students struggle with the transition from secondary to tertiary education due to weak foundational knowledge, inadequate numeracy and academic literacy skills, and limited practical exposure to accounting applications. The reviewed literatures indicate that curriculum overload, frequent policy changes, overcrowded classrooms, inadequate resources, and insufficient institutional support were concerns of teachers. Additional barriers such as poverty, historical inequalities, language difficulties, and regional disparities further hinder effective learning.

Conclusion: This study concludes that quality of accounting education depends on a combination of several factors rather than a single issue and problem areas can be addressed by adopting student-centred approaches to education, provision of inclusive and multilingual classrooms, teacher empowerment and curriculum development.

Unique Contribution: This study offered literature-based insight into factors affecting accounting education in South Africa from the perspective of students and teachers and; strategic measures presented by literature to improve accounting education in South Africa.

Key Recommendation: Accounting educators should adopt learner-centric and practice-based pedagogical techniques, which focus on problem solving, collaboration, case studies, and continuous formative assessment, to enhance conceptual knowledge and engagement.

Keywords: Accounting education, Challenges, Teachers, Students, South Africa



INTRODUCTION

Accounting education underpins economic development in South Africa (SA) by strengthening financial accountability, corporate governance, and professional capacity (Lassou et al., 2021). It nonetheless faces structural, academic, and technological challenges (Nwosu et al., 2025; Siyaya & Ajani, 2026), and enrolment has declined persistently despite curriculum and pedagogical reforms (Gobingca & Kiva, 2024; Siyaya & Ajani, 2026). Many students struggle to master the subject, resulting in high failure and dropout rates, delayed graduation, and reduced employability where skilled accountants are urgently needed (Makhathini et al., 2024; Makhathini & Isabirye, 2025; Makhathini et al., 2025; Nwosu et al., 2025). These outcomes are rooted in historical inequalities, under-resourced schooling, and misalignment between education and labour-market expectations (Lubbe et al., 2020; Lubbe & Coetzee, 2018; Van Romburgh, 2014), and graduates often lack critical thinking, communication, and practical application skills (Papageorgiou, 2023).

Accounting education is the structured process through which knowledge, skills, and competencies are acquired from school to professional practice (Lubbe et al., 2020; Lubbe, 2020). Its effectiveness depends on teaching quality, including pedagogy, teacher expertise, and learning environments that foster deep understanding, critical thinking, and work readiness (Elhatab et al., 2023; Makhathini & Akpa-Iyang, 2024; Makhathini & Isabirye, 2025). It is also shaped by socio-economic disparities, curriculum arrangements, and institutional structures (Landsberg & van den Berg, 2023; Makhathini & Isabirye, 2025; Ngwenya, 2025; Tshiovhe, 2025), and must therefore be understood within a wider socio-educational context.

Classroom and institutional barriers include rigid schedules, limited professional development, inadequate institutional support, and minimal parental involvement, particularly in rural and under-resourced areas (Ngwenya, 2025). Shortages of qualified educators, large and diverse classes, and inadequate facilities further constrain interactive, student-centred teaching (Makhathini et al., 2024; Makhathini & Isabirye, 2025; Tshiovhe, 2025). Because the way teachers explain concepts, engage learners, and build supportive classrooms influences engagement and success (Büyükarikan, 2021; Pavione et al., 2016), predominantly lecture- and examination-based teaching is problematic, as it encourages memorisation over conceptual understanding (Lubbe, 2014).

A further concern is the gap between school preparation and university expectations. Students often enter higher education with weak foundational knowledge, limited mathematical and reading skills, and underdeveloped critical thinking (Makhathini & Akpa-Iyang, 2024; Makhathini et al., 2024; Makhathini & Isabirye, 2025; Makhathini et al., 2025; Van Romburgh, 2014). This gap reflects broader inequalities in resources, teaching quality, and socio-economic conditions. Poor preparation and limited exposure to business settings hinder engagement with accounting concepts (Lubbe, 2014), and disadvantaged students are most affected, reinforcing unequal performance and advancement (Landsberg & van den Berg, 2023; Lubbe & Coetzee, 2018; Lubbe et al., 2020).

Curriculum relevance is also contested. Curricula may not reflect modern business realities, technological developments, and Fourth Industrial Revolution skills (Landsberg & van den Berg, 2023; Lubbe, 2020; Makhathini & Isabirye, 2025). Technical, content-heavy programmes, partly shaped by professional-body requirements, may limit critical, ethical, and

socially responsive capabilities, leaving graduates with procedural knowledge but limited ability to address real-world and complex social problems (Papageorgiou, 2023). This has prompted calls for redesign, including longer degrees and stronger integration of communication, problem-solving, and digital competence (Landsberg & van den Berg, 2023; Lubbe et al., 2020).

Overall, outcomes reflect the interaction of teacher-related, student-related, institutional, and systemic factors. Teacher qualifications, methods, and support interact with student motivation, prior knowledge, and learning strategies, while scheduling, resources, and the school-university divide further shape experiences (Ngwenya, 2025; Tshiovhe, 2025). First-year students may struggle with inadequate prior knowledge, weak mathematical and language skills, and limited practical exposure (Papageorgiou, 2023), while declining school-level performance and enrolment raise concerns about the future accounting workforce (Sithole, 2025). Deep-rooted inequalities, curriculum overload, continuing reforms, and varied school and socio-economic contexts compound these challenges (Lubbe, 2014; Van Romburgh, 2014).

Although prior research has examined aspects of accounting education in SA, the evidence remains fragmented across student experiences, teacher-related challenges, curriculum concerns, institutional conditions, and socio-economic factors. This review addresses that gap by synthesising teachers' and students' perspectives on the factors affecting accounting education in SA, with the aim of informing more significant and sustainable reforms.

RESEARCH QUESTIONS

1. How is accounting education in South Africa perceived by teachers and students in the existing literature?
2. What interconnected factors are reported to influence accounting education in South Africa?
3. What strategies are identified in the literature for improving accounting education in South Africa?

LITERATURE REVIEW

Accounting Education in South Africa

Accounting education in South Africa operates within a multi-layered system of schools, vocational colleges, and universities, and plays a crucial role in producing the professionals a complex, technology-driven economy requires. Scholars argue, however, that historical inequalities, changing curricular needs, and strict professional regulation have created persistent gaps between institutional curricula and the skills demanded by the labour market (Lubbe et al., 2020; Sithole, 2025).

The system progresses from secondary school to professional qualification. In high school, the Further Education and Training (FET) phase (Grades 10-12) offers Accounting as an elective that prepares learners for further study and employment (Peens, 2021; Tshiovhe, 2025). The Curriculum and Assessment Policy Statement (CAPS) marked a significant shift from earlier syllabi such as NTAED 550, extending accounting beyond basic bookkeeping to include management accounting, taxation, and ethical issues (Letshwene & Du Plessis, 2021; Msomi et al., 2025). At tertiary level, Bachelor of Commerce (BCom) and Chartered Accountant (CA) pathways are heavily influenced by professional bodies, notably the South



African Institute of Chartered Accountants (SAICA), which sets accreditation requirements and shapes curriculum content (Lubbe et al., 2020). This professional control has produced a curriculum focused on technical skills, often at the expense of broader academic exploration and innovation (Letshwene & Du Plessis, 2021).

Research also shows a persistent gap in which students enter higher education unprepared for the demands of university-level accounting (Peens, 2021; Terblanche & Waghid, 2021). This gap is closely tied to weaknesses in schooling, including limited conceptual understanding and inadequately developed analytical proficiency. Across the system, these challenges combine to weaken access and educational quality. Studies consistently report high failure and dropout rates and extended time to degree completion, particularly in first-year accounting courses (Msomi et al., 2025; Peens, 2021). These problems are exacerbated by structural constraints, including shortages of qualified teachers, large and diverse classes, and inadequate infrastructure and technological resources (Letshwene & Du Plessis, 2021; Msomi et al., 2025). Ngwenya (2025) therefore argued for extending the traditional three-year degree to four years to allow time for foundational skills development.

Teachers' and Students' Perspectives of Accounting Education in South Africa

Stakeholders, comprising teachers, students, and school leaders emphasise that course contents of accounting education equip individuals with the relevant competencies for career progression and financial intelligence. This aligns with broader idea that accounting education facilitates the development of human capital and the growth of the national economy (Ngqunguza & Seleke, 2025). Hence, learners often choose accounting with the mindset that it would ease their suitability in the labour market. Based on literature, educators experience in teaching accounting is accompanied by professional challenges such as frequent changing of curriculum, syllabi overload, insufficient institutional support, increased workload, large class size, and limited access to teaching materials.

Furthermore, another significant barrier is the language and cultural context. English being a major mode of teaching seems to constitute a primary challenge for some students who are not fluent in the language. Considering the peculiarities of accounting education in terms of complex problem statement, there are possibilities of difficulty in grasping the basic terminologies of the course. Language barriers impede understanding and adversely affect academic performance, especially in under-resourced and rural communities (Makhathini & Akpa-Iyang, 2024). To mitigate this trend, teachers often try to adopt students' indigenous languages, but conducting assessments in English may put such students at a disadvantage. However, perceptions align with broader evidence that accounting knowledge and skills are significant to workforce readiness and professional competence because it serves as a strategic subject that opens pathways to business careers despite being viewed as a difficult subject to study (Ishola et al., 2020). Studies indicate that Black African students and other underrepresented groups frequently experience alienation, which is associated with the method of teaching, institutional cultures, and the socialization process (Musundwa, 2025; Lubbe & Coetzee, 2018; Modise et al., 2020). Consequently, the teaching space for accounting has transformed to where some learners disengage from learning content and environment, and this can affect their sense of belonging and academic performance.

Literatures suggest that teaching accounting is associated with noteworthy challenges, which are professional and contextual. At the level of secondary and university education, teachers complain about stress emanating from insufficient management and advisor support, overloaded syllabi, and curriculum changes (Siyaya & Ajani, 2026). Such complaints can hinder the ability of the teachers to execute effective instruction, thereby impacting the learning outcomes of students. Therefore, it can be deduced that accounting is generally viewed as a high-stakes subject, yet it is strongly affected by pedagogical, systemic, and contextual barriers. Teachers and students identified accounting as an important field for career advancement and economic participation but also see it as difficult

Factors Affecting Accounting Education in South Africa

Several interrelated factors shape the effectiveness of accounting education. At the curriculum level, Ngwenya (2025) affirms that frequent curriculum change forces teachers to cover content within short timelines, leaving limited opportunity to reinforce basic concepts. These changes are compounded by structural discrepancies within the curriculum, such as week progression and insufficient contextualisation of content, which may impede teaching and learning (Msomi et al., 2025). Curriculum change and implementation are particularly difficult to adopt in rural schools, where educational affairs are frequently tightly controlled. Siyaya and Ajani (2026) assert that these contexts are characterised by a disorganised curriculum, a mismatch between policy intention and classroom realities, and limited supervision of teachers. School management and advisors also often lack sufficient accounting knowledge to offer meaningful guidance, weakening instructional support systems. Restricted timetabling and difficult home environments further reduce learner engagement and impede curriculum implementation (Ngwenya, 2025). In addition, the phasing out of accounting in some schools, owing to financial constraints, staff redeployment, and perceptions of low demand, reduces learners' access to the subject and narrows educational and career opportunities (Ngqunguza & Seleke, 2025; Tshiovhe, 2025).

Teacher-related factors are equally significant. The literature indicates a perennial shortage of well-skilled accounting teachers at school and university levels. Teachers who have completed training programmes such as the PGCE often lack sufficient pedagogical content knowledge and effective teaching methods (Msomi et al., 2025; Tshiovhe, 2025). This deficiency is exacerbated by limited continuous professional development, particularly in rural areas, where teachers have little access to training in curriculum updates, ICT integration, and innovative pedagogies. Siyaya and Ajani (2026) indicate that the lack of ongoing training and institutional support limits teachers' ability to respond to new curricular demands and adopt modern pedagogies. Weak support from school leadership remains a persistent challenge, as heads of department and subject advisors often lack the depth of knowledge to support teachers effectively (Msomi et al., 2025; Ngwenya & Nzuza, 2022). This weak support structure contributes to declining instructional quality and teacher morale.

Language and systemic conditions also affect delivery. Modise et al. (2020) affirm that learners with low language proficiency struggle to understand technical terms and complex examination questions, which negatively affects comprehension and performance. Language barriers therefore hinder teaching and learning, often compelling teachers to simplify content or alternate languages, sometimes at the expense of thorough teaching (Mathiba et al., 2026). At the systemic and institutional level, large classes, inadequate infrastructure, limited ICT access, and insufficient support staff constrain interactive and student-centred pedagogies

(Lubbe & Coetzee, 2018). These constraints reduce opportunities for individualised feedback and meaningful engagement, thereby affecting student performance (Terblanche & Waghid, 2021).

Strategy for Improving Accounting Education in South Africa

The evolving landscape of accounting education requires strategies that address student diversity, curriculum demands, and professional requirements. The literature identifies several interrelated approaches, broadly encompassing pedagogical innovation, inclusive and multilingual practices, teacher development, student support, and system-level reform. Collectively, these approaches represent a shift from basic traditional content-oriented teaching towards a more student-centred, contextualised, and reflective approaches to accounting education.

A key recommendation is the adoption of student-centred and constructivist teaching approaches, in which teachers act as facilitators rather than relying predominantly on traditional instructional methods. Such approaches create opportunities for peer tutoring, mentoring, questioning, and active engagement, thereby promoting deeper understanding of accounting concepts (Musundwa, 2025). Complementing these approaches is the use of diversified assessment strategies, including project-based assessments, problem-solving tasks, and group assessments, rather than relying exclusively on standardised examinations. Such approaches provide regular feedback while developing students' analytical, evaluative, critical-thinking, and reflective skills and supporting the application of theoretical knowledge to practice (Lubbe & Coetzee, 2018; Musundwa, 2025).

The contextualisation of accounting education is another important strategy. Linking theoretical concepts to real-world business situations, community contexts, and ethical dilemmas can enhance students' understanding, particularly at introductory levels where abstract accounting concepts may be difficult to grasp (Terblanche & Waghid, 2021). Closely related to this is the need for inclusive and multilingual instruction, particularly for students with limited proficiency in the language of instruction. The use of African languages alongside English, supported by techniques such as glossaries and simplified terminology, can improve accessibility and understanding (Modise et al., 2020; Musundwa, 2025).

Beyond classroom interventions, the literature highlights the importance of comprehensive student support services, including academic tutoring, mentoring, counselling, academic advising, and financial assistance. Such mechanisms can help students overcome academic and socio-economic barriers to learning accounting (Lubbe & Coetzee, 2018; Papageorgiou & Callaghan, 2020). Sustainable improvement also requires continuous teacher professional development to strengthen teachers' knowledge of contemporary curricula, technology, inclusive pedagogies, and innovative assessment practices (Tshiovhe, 2025; Siyaya & Ajani, 2026). Enhancing teachers' content knowledge and pedagogical competencies is particularly important for improving instructional quality and student learning outcomes (Mjobo et al., 2025).

Overall, the literature suggests that improving accounting education requires an integrated approach combining student-centred pedagogy, diversified assessment, contextualised learning, inclusive and multilingual practices, effective student support, teacher professional development, and supportive policy frameworks. Rather than relying on a single intervention,

the coordinated implementation of these strategies offers a more sustainable pathway towards improving the quality, relevance, inclusiveness, and effectiveness of accounting education.

METHODOLOGY

The study employed a qualitative research design by adopting the critical interpretive synthesis (CIS) process. This study further employed the PRISMA 2020 framework as guideline when identifying and selecting the literature. The study identified similar themes and patterns in the literature to help explain the data (Öztürk et al., 2024; Moeng & Osiesi, 2025). The approach improved understanding of the topic by allowing a reflection on the research focus and thoroughly evaluating past studies connected to it. The literature search included conference proceedings and published articles from SCOPUS, EBSCO, Google Scholar, AJOL and ERIC databases.

The literature on "Accounting Education" is restricted due to perspective that the idea is context-driven and oriented. Nonetheless, the study established inclusion conditions for the literature review to ensure that only papers about Accounting Education or what it is believed to represent in the context of the study or literature were selected and reviewed. Articles that did not match the inclusion criteria were removed. To thoroughly establish the subject of our research, the study employed the following search terms: "Account Education", "Challenges", "Perspectives", "Teachers", "Students", "Strategies for improving Accounting education", "South Africa". The literature review was sped up by utilising the university library services. Data were gathered from this literature, analysed, and considering the significance of the findings in terms of the study's emphasis and concerns, as well as the personal perspectives and thoughts of researchers based on their experience as accounting education academics and researchers.

RESULTS AND DISCUSSION

RQ 1: How is accounting education in South Africa perceived by teachers and students in the existing literature?

The reviewed literature shows that teachers and students largely perceive accounting education as a prestigious, economically relevant, and opportunity-enhancing field. It is generally associated with employability, financial literacy, and national development. However, it is described as a difficult subject that is highly technical, stressful, and demanding. Literature reveals that learners experience anxiety, alienation, and a lack of self-belief in relation to accounting, while teachers view it as important but increasingly difficult to teach due to existing classroom conditions overloaded curriculum and poorly prepared learners. This is a significant paradox that exists in the context of accounting education in South Africa. While learners view it as a respectable discipline, they are fearful of it as well. Literature posit that accounting opens the door to economic prosperity and career opportunities; this is why it remains a valuable subject in South African schools and colleges (Tshiovhe, 2025). Nevertheless, it is important to understand that such a perception is hindered by its perceived difficulty and abstract nature.

RQ 2: What interconnected factors are reported to influence accounting education in South Africa?

Several interacting factors are responsible for the challenges in accounting education. Such factors include unstable curricula, a shortage of qualified teachers, inadequate professional development, crowded classes, poor infrastructure, lack of proper use of information and communication technology, language barriers, socio-economic deprivation, lack of parental assistance, and the poor linkage between secondary and tertiary institutions. Challenges among the learners mainly arise from inadequate foundational knowledge and transitions. On the other hand, the main challenges faced by teachers include the lack of support structures, administrative burdens, and limited teaching resources. From this finding, it can be deduced that challenges in accounting education do not emanate from one challenge but rather from a series of interrelated structural factors. For example, an unstable curriculum leads to uncertainties, while inadequate training leads to teachers' inability to effectively teach the evolving subject (Ngwenya & Nzuza, 2022).

RQ 3: What strategies are identified in the literature for improving accounting education in South Africa?

Strategies suggested in the literature range from student-centred and constructivist approaches to teaching, continual formative assessment, contextual and real-world application in learning, supporting different languages in classrooms, inclusiveness of instruction, tutoring, mentoring, counselling, and funding. Other measures include continued teacher professional development, redesign of curriculum, better articulation between school and universities, resource upgrading, and aligning educational requirements with competence expectations in accounting practice (Lubbe & Coetzee, 2018). Multilingual support and inclusiveness of instruction are similarly important because they address silent barriers that hinder learning among capable students (Musundwa, 2025). However, perhaps the most pivotal change will occur through teacher development. Therefore, ongoing education in teaching techniques, technology, and delivery methods is imperative.

CONCLUSION AND RECOMMENDATIONS

Based on the findings from literature it could be concluded that quality of accounting education depends on a combination of several factors rather than a single issue and while the challenges identified are diverse and interconnected, they can be addressed by adopting strategies that promote inclusive learning environment, teachers' empowerment and inclusive approach to curriculum development. It is therefore recommended that accounting educators should adopt learner-centric and practice-based pedagogical techniques which enhances learning and student engagement. More so, continuous professional development for accounting educators, particularly with regards to curriculum delivery, digital technology, pedagogically inclusive teaching, and assessment, must be prioritized by policymakers. There is a need for curriculum developers to audit accounting curricula and ensure coherence and alignment with the requirements of the higher education and accounting practice. Lastly, empirical studies are required regarding how accounting education can be enhanced in South Africa using both quantitative and qualitative methods to analyse teachers' and learners' experiences and determinants of success, particularly interventions related to the discipline.



Ethical Clearance

The ethical principles of research were followed in this study. This includes acknowledging the published work cited or reviewed in this work.

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Conflict of Interest

The authors declare that they have no competing interest.

Author's Contribution

Moses Hlongoane conceived the study, supervised the study, reviewed the manuscript and corrections. Oluwaseun Bankole developed the research concepts, collection of data, analysis and development of manuscript.

Data availability statement

The dataset on which conclusion was made from this study are available on request from the main author.

Artificial Intelligence (AI) Use Disclosure

During the preparation of the manuscript, the authors use Claude AI tool for language editing, grammar correction and language organisation. The authors carefully reviewed, revised and verified output generated by the tool and take full responsibility for the accuracy, originality, interpretation and integrity of the manuscript content.

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