



Teacher perceptions of skills development for curriculum change: training and empowerment of accounting teachers for effective Accounting curriculum delivery

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Abstract

Post 1994, education reform has become a key priority for South Africa bringing a shift in teaching approaches. This has entailed curriculum change in various subjects, inclusive of Accounting, in an attempt to transform the curriculum to democratise education. The transition from Curriculum 2005 (Outcomes-Based Education) to the Revised National Curriculum Statement, then to the National Curriculum Statement (NCS), and now the Curriculum and Assessment Policy Statement (CAPS), marked a significant change from the older NATED 550 curriculum. These shifts deeply impacted teachers, many of whom were not trained in the new curriculum, especially in Accounting where pedagogical approaches changed considerably. Consequently, this raised concerns about teachers' ability, readiness and skills to deliver the updated curriculum effectively. This paper investigates that gap through a qualitative study which entailed interviews with 17 Accounting teachers and five principals from secondary schools in the Umlazi district, KwaZulu-Natal. The analysis revealed a lack of sufficient training and ongoing professional development which hindered effective curriculum implementation. In addition, the findings underscore the critical importance of professional teacher skills development for effective Accounting curriculum implementation. The findings further highlight the urgent need for the Department of Education (DoE) to invest in continuous and inclusive professional development. This should include upskilling in both curriculum content and technological integration in line with curriculum requirements. Furthermore, proper and clear policies and investing in inclusive professional development can empower teachers to enhance their teaching practices and drive effective Accounting curriculum change and delivery in secondary schools.

Keywords: Teachers, Skills, Curriculum, Training, Professional Development, Department

Introduction

The Accounting curriculum has undergone significant changes since the dawn of democracy in 1994. The National Curriculum Statement (NCS) and the Curriculum and Assessment Policy Statement (CAPS) were introduced to replace the apartheid-era curriculum and address past imbalances, promoting human rights, inclusivity and critical thinking (DoE, 2003; Mda & Mothata, 2000). The White Paper on Education and Training in 1995 laid the foundation

for new curricula, emphasising an integrated approach, outcomes-based education, lifelong learning and access to education for all. However, despite these positive reforms, concerns persist about whether teachers have sufficient skills and content knowledge to effectively deliver the new curriculum (DoE, 1995). The Accounting curriculum is largely uniform worldwide, driven by the internationalization of standards set by professional bodies such as the International Federation of Accountants (IFAC) and International Financial Reporting Standards

(IFRS) (Ramanna & Sletten, 2009). However, Accounting has also evolved globally to meet changing economic standards (Köse, 2005; Needles, 2010).

In South Africa, since 1994, Accounting has changed in content, methods and assessments, necessitating professional development for teachers. The curriculum change has adversely impacted teachers as most obtained their qualifications before the introduction of new topics or were not trained in the innovative approaches of the new Accounting pedagogy. Consequently, challenges have been reported in implementing the new curriculum (Ngwenya, 2012, 2014; Ngwenya, Sithole & Okoli, 2021; Peens, 2018). Badugela (2012) noted that the National Curriculum Statement has negatively impacted the culture of teaching and learning in various South African schools. Accounting teachers who completed their studies before the introduction of NCS and CAPS, or major changes like control and audit procedures, have been affected (Peens, 2018). Teachers' readiness to adapt their methods posed weaknesses to curriculum implementation. Maodzwa - Taruvinga & Cross (2012) found that some teachers preferred traditional teaching methods over new policies. Molapo (2016) revealed that CAPS implementation was hindered by inadequate in-service training, poor understanding of reforms, a lack of teacher involvement in development, poor resources and work overload. Msomi (2014) noted that teachers struggled with new topics like Auditing due to insufficient training. In addition, Adu & Ngibe (2014) found that continuous curriculum changes threaten teaching quality in South Africa.

Hence, professional skills development is essential because education is constantly evolving, requiring teachers to be lifelong learners to adapt to new methods (Guskey, 2002; Mgaiwa & Milinga, 2024). Ingvarson, Meiers and Beavis (2005) emphasised professional development as crucial for improving teaching quality. Ingvarson et al. (2005) argued that ongoing professional development helps teachers stay current with subject knowledge and educational issues. Peens (2018) highlighted its importance for education improvement. Accounting, the universal language of business, requires skilled professionals and

professional development is crucial (SAICA, 2008; van-der-Nest & van-Zyl, 2008). Teacher colleges and universities should train new teachers in line with the new curriculum and effective professional development should ultimately enhance classroom practices (Guskey, 2002; Mgaiwa & Milinga, 2024). Kafu (2010) further highlighted the need for further training and development to help teachers meet the challenges of implementing the new curriculum and developing innovative teaching methods.

Therefore, the key problem revolves around insufficient professional development opportunities for Accounting teachers to meet the demands of the updated curriculum. This lack of skills development affects Township schools considerably because resources are limited and teacher training programmes often fail to address the specific needs of Accounting educators in these areas. Despite the widespread recognition that professional development is crucial for improving teaching quality (Guskey, 2002; Mgaiwa & Milinga, 2024), teachers continue to struggle with implementing the new curriculum effectively. This paper therefore investigated skills adequacy and the improvement of such skills for Accounting teachers to align and complement the new curriculum changes for effective Accounting curriculum delivery. This was seen as important as new curriculum changes do not usually consider the skills adequacy of teachers prior to implementation. This study uniquely addresses the gap in professional development needed for Accounting teachers at Township schools, which remains a critical yet often overlooked area within South Africa's educational reform landscape. Hence, by focusing on the impact of curriculum changes on teachers' skills, it sheds light on the practical challenges faced by teachers, thereby providing valuable insights into the realities of classroom implementation.

Literature review

Marsh (2009) viewed curriculum change broadly, encompassing concepts like reform, innovation, development and adoption. Curriculum reform is a global phenomenon, according to Lyle (2014). These perspectives align with the DoE's holistic approach to providing learning opportunities that meet broad goals and

specific objectives in South African schools. Influenced by international education systems, South African curriculum transformation reflects global trends. In Zimbabwe, the CIET or Nziramasanga Commission recommended a detailed curriculum review to meet national and learner needs (Mawere, 2013). Yi (2012) states that China has undergone eight waves of curriculum reform since 1949, with each wave lasting three to four years and aiming to address national needs (Yin, 2013). Early reforms focused on Soviet pedagogy, while later waves promoted socialist and agrarian education. Significant modernisation began with the seventh wave in 1985, emphasizing decentralisation, compulsory education and higher education placement. The current wave, starting in 1999, introduced quality-oriented education, aiming to develop critical thinking and problem-solving skills (Tan, 2012). According to Anderson & Braud (2011), teachers in the United States have struggled with curriculum implementation, citing 'change fatigue' due to the continuously evolving curriculum. Between 1980 and 2013, three major phases of curriculum changes particularly impacted older teachers who had to adapt repeatedly (Anderson, 2018).

The South African education curriculum has evolved significantly to address past disparities and societal needs. When the democratic government assumed office in 1994, it faced the legacy of the apartheid-era Bantu education system, prompting a comprehensive curriculum reform (Mudau, 2014). This reform aimed to empower previously disadvantaged communities (Jansen & Christie, 1999). Major changes included Curriculum 2005; the Revised National Curriculum Statement; the National Curriculum Statement; and the Curriculum and Assessment Policy Statement. The new curriculum, Curriculum 2005, introduced in 1997, embraced outcomes-based education inspired by international standards from the USA and Australia. Despite its promising objectives, Curriculum 2005 faced criticism for its design, complexity, inadequate teacher training and lack of resources (Chisholm, 2005). To address these issues, the Revised National Curriculum Statement was introduced in 2002, emphasizing human rights, democracy and inclusivity. Although it aimed to simplify the implementation challenges,

it still faced difficulties, leading to the National Curriculum Statement, which continued to encounter problems like resource shortages and insufficient teacher training (Msomi, 2014; Ngwenya et al., 2021). In addition, the Curriculum and Assessment Policy Statement (CAPS) was developed to streamline the curriculum, focusing on essential subject knowledge and standardized assessments. Moreover, CAPS aimed to improve the quality of education by providing clear guidelines and sufficient support for teachers (DoE, 2011).

Based on the above, the Accounting curriculum has also changed significantly with the National Curriculum Statement. New content such as Value-Added Tax, Management Accounting, Costing, Ethics and Audit procedures have been included. These additions, as noted by Peens (2018), align with standards from the South African Institute of Chartered Accountants (SAICA) and the South African Institute for Professional Accountants (SAIPA), aiming to enhance students' reasoning skills and practical problem-solving abilities. However, whilst curriculum change was viewed as a positive factor for the country's education system, it brought about challenges in relation to teacher skills and knowledge to cope with the new curriculum. Specifically, in the field of Accounting, the NCS introduced changes to include Financial Accounting, Managerial Accounting and Auditing, which were further refined under CAPS to emphasize practical skills and real-world application. Hence, Accounting education in South Africa has undergone significant changes, necessitating continual need for teachers to stay current (Letshwane, 2014; Oben, 2019; Peens, 2018). These curriculum changes aimed to make South African education competitive on a global scale, ensuring students were well-prepared for the financial and economic sectors (DoE, 2011). However, curriculum implementation faced common challenges, including policy resistance, attitudes of teachers, insufficient capacity and content knowledge, inadequate quality resources and a lack of support from educational authorities (Alcorn, 2014; Evans, 2014, 2021; Makunja, 2015; Munthe & Rogne, 2015; Ngwenya et al., 2021).

Accounting teachers had to now adapt their teaching and assessment methods to align

with the new curriculum requirements. This raised questions about whether these teachers possess the necessary knowledge and pedagogical skills to effectively teach Accounting in grades 10-12. Fullan (2001) and Letshwane (2014) note that experienced teachers often struggle to change their teaching methods due to deeply ingrained beliefs and long-established practices. Addressing these issues requires professional development and teaching models to enhance teacher skills and content knowledge. Professional development is crucial for teachers to stay current with educational standards and methodologies (Peens, 2018). Kelly (2009) emphasises that one of the key requirements for curriculum change is addressing teaching skills and innovation barriers. Therefore, professional development is crucial to shaping mindsets for successful implementation, particularly for teachers. In contexts like South Africa, a centralised curriculum poses challenges, with policy and implementation often being disconnected. Consultation and in-service training are insufficient for descriptive curriculum implementation. Kelly (2009) advocates early teacher involvement in planning, but in South Africa, time constraints hinder effective implementation. Jansen (2002) and Reid & Cakwe (2011) underscore these challenges. Accounting as a subject has evolved significantly since 1994, necessitating continuous professional development for teachers to adapt to new content, teaching methods and assessment approaches (Hightower *et al.*, 2011).

Anderson (2018) analysed over 300 curriculum changes in the USA, revealing that teachers often resist new curricula due to feeling threatened by unfamiliar terminology and assessment methods. This resistance stems from entrenched teaching practices rooted in their beliefs and practical experience, a sentiment echoed by Fullan (2001). Effective teacher development involves active learning, collaboration and the practical application of new strategies, supporting curriculum implementation. Teachers are essential to curriculum implementation and delivery, serving as agents of change (Hongbiao, 2013; Kelly, 2009; Kriek & Basson, 2008; Maphosa & Mutopa, 2012). Franke, Carpenter, Levi and Fennema (2001) assert that professional development fosters ongoing inquiry into teaching practices. In-service training, as

Franke *et al.* (2001) state, is vital for adapting to curriculum changes. Kelly (2009) argues that teachers should have a central role in curriculum decisions and professional autonomy. Effective curriculum implementation requires teachers to be well-versed in curriculum-related matters, leading to better teaching practices and improved student outcomes. The ever-changing curriculum necessitates that teachers continually update their knowledge and methodologies.

Quan-Baffour & Arico-Achemfour (2009) assert that teachers need deep content knowledge and effective delivery methods. However, many Accounting, Business Management and Economics teachers lack sufficient subject knowledge due to inadequate training in under-resourced colleges. Similarly, studies show that many South African teachers in Economic and Management Sciences lack Accounting qualifications, causing a gap in grade 10 Accounting education (Msomi, 2014; Ntshangase, 2017; Phakathi, 2019). Effective teachers should be adequately qualified to positively impact education (DoE, 2003). Hence, continuous professional development is essential for teachers to stay updated with curriculum changes (McArdle & Coutts, 2003). Many teachers further their education and attend workshops to improve their skills. According to the Council on Higher Education (CHE), Advanced Certificate in Education programmes help poorly qualified teachers upgrade their skills (CHE, 2010). The 2007 National Policy Framework for Teacher Education and Development Act, along with the Continuous Professional Teacher Development programme, supports ongoing teacher development, requiring 150 professional development points every three years (DoE, 2006). De-Clerq, Shalem and Nkambule (2018) describe in-service training as essential for personal growth and skill enhancement. Namunga and Otunga (2012) add that it addresses skills gaps and can occur at any time during a teacher's career. Kriek and Basson (2008) perceive it as crucial for improving teaching capabilities and student learning outcomes. Therefore, immediate support from supervisors and subject specialists is crucial (UNESCO, 2020).

Professional development is also essential in education, especially with the rapid advancements in technology and methodologies. The Fourth Industrial Revolution (4IR) demands that teachers become lifelong learners to adapt to new teaching methods (Guskey, 2002; Mgaiwa & Milinga, 2024). Ingvarson et al. (2005) emphasise that professional development enhances teaching quality, a goal aligned with the National Development Plan and the Republic's Constitution. Technological advancements, particularly in Accounting education, have highlighted the need for robust pedagogical content knowledge. The advancement of technology has compelled Accounting teachers to enhance their pedagogical content knowledge, defined as the blend of subject knowledge and teaching methods essential for effective education (Loughran, 2013). The advent of the Fourth Industrial Revolution (4IR) in education necessitates significant transformation, including the integration of technology and innovative teaching approaches (Gillis, 2018). This further required Teacher skills development and training to embrace technology-driven pedagogy.

Overall, the literature suggests a need for ongoing teacher skills development to adapt and align to Accounting curriculum changes for effective implementation and delivery in South Africa.

Theoretical framework

This paper is primarily grounded on two models, namely the Tyler (1949) objective model and the Saylor, Alexander & Lewis (1981) Administrative model. The Tyler (1949) model is relevant for successful Accounting curriculum implementation as it incorporates both teachers' and learners' experiences. Tyler (1949) defines learning objectives as combining knowledge, communication, analytical and cognitive skills, aligning with the new Accounting curriculum's emphasis on developing critical-thinking, mathematical and interpretative skills (DoE, 2008). This model encourages independent thinking, contrasting with the old curriculum that favoured memorisation. The Saylor, Alexander & Lewis (1981) Administrative model focuses on implementing curriculum through pedagogical strategies and teacher adaptation to new teaching

methods. Teachers and curriculum advisors must structure development programmes to address these issues. Saylor et al.'s (1981) model emphasises that educational goals and objectives are influenced by policy requirements, research data and professional bodies. Hence, combining Tyler's Objective model and Saylor et al.'s Administrative model supports effective curriculum implementation and addresses the complexities of modern teaching and learning practices. Pre-implementation training for educators is crucial for successful curriculum transformation (Mabusela, Ngidi & Imenda, 2016). Re-training and re-skilling teachers mitigate stress and instability (Agyapong, Brett-MacLean, Burbach, Agyapong & Wei, 2023; Kilag, Padilla, Yorong & Merabedes, 2023), preparing them for curriculum changes. Therefore, combining the models is relevant for the implementation of the Accounting curriculum through professional development (McNeil, 2006; Susanti & Hardini, 2019).

Methods

The original research employed a qualitative design, specifically utilising a multiple case study approach to gain deep insights from participants. Case studies offer detailed insights into real-life scenarios, enabling a comprehensive examination of participants' experiences and perspectives. Purposive sampling was used to select participants to gain insight into the central phenomenon. Seventeen township secondary schools from Umlazi district were included, with one Accounting teacher per school teaching grades 10-12 being chosen to participate. It was important to focus on grade 10-12 teachers as these are the critical developmental years of Accounting learners at secondary school level. The sample was also carefully selected based on teachers' qualifications and experience to ensure informed conclusions. In addition, five selected school principals were included to provide an overall holistic perspective. Semi-structured interviews were conducted with the seventeen Accounting teachers and five principals from the sampled schools. These open-ended interview questions allowed for participants to respond freely and without limitations. Upon transcription, thematic analysis as described by Braun & Clarke (2006) was used to identify, analyse and report patterns

and themes related to the subject matter. This approach was particularly useful for organising complex qualitative data, thereby enabling the identification of meaningful insights that could inform broader conclusions. Ethical clearance was obtained from the Research Ethics Committee of the Higher Education Institution.

Results

Demographic Results

The qualifications of teachers and principals indicated that they all had professional qualifications related to teaching. The qualifications and experiences of the participants provided insights into their in-depth content

knowledge of the subject, based on both their educational background and in-service teaching experience. Amongst the teachers, eight had degrees and nine had Diploma certificates related to Accounting along with Postgraduate Certificates in Education. Those who initially had a teacher's diploma had upgraded their qualifications to broaden their knowledge, with some undergoing re-skilling, particularly those who had completed an Advanced Diploma in Teaching (CHE, 2010). Only one principal held a degree, while the others had the older Secondary Teacher's Diploma offered in colleges until 1997, after which universities took over the mandate for initial teacher qualifications (Table 1 and Table 2).

Table 1: Teacher qualifications and teaching experience in years

Participant	Highest Qualifications	Teaching Experience
Teacher 1	Diploma in Accounting, Postgraduate Certificate in Education	10 years
Teacher 2	Bachelor of Education	3 years
Teacher 3	Secondary Teachers Diploma, Postgraduate Diploma in Education Management, Advanced Certificate in Education, Adult Basic Education and Training.	23 years
Teacher 4	Bachelor of Education	3 years
Teacher 5	Secondary Teacher's Diploma, Bachelor of Commerce (Accounting)	30 years
Teacher 6	Bachelor of Education	20 years
Teacher 7	Senior Secondary Teachers Diploma, Bachelor of Paedagogics, Advanced Certificate in Education (Accounting)	23 years
Teacher 8	Secondary Teacher's Diploma, Advanced Certificate Education (Accounting)	18 years
Teacher 9	Bachelor of Education, Bed (Honours)	14 years
Teacher 10	National Diploma Business Management, PGCE	28 years
Teacher 11	Bachelor of Commerce, PGCE	20 years
Teacher 12	Secondary Teacher's Diploma, ACE, BEd (Honours), M.Ed	33 years
Teacher 13	National Diploma in Taxation, BCom, PGCE	14 years
Teacher 14	Diploma in internal Auditing, PGCE	19 years
Teacher 15	Secondary Teacher's Diploma, FDE, BEd (Honours), Master's degree in Accounting	29 years
Teacher 16	Secondary Teacher's Diploma, ACE, BCom	31 years
Teacher 17	Junior Secondary Diploma, BCom, BCom (Honours), Master's in Education	29 years

Themes emerging from the study

The themes that emerged from the study are outlined below.

Dissatisfaction with the current professional development

Participants expressed dissatisfaction with the professional development workshops

provided by the department, stating that these workshops primarily focus on assessments and examination reporting rather than enhancing content knowledge or preparing teachers for new topics. Despite the existence of a sub-directorate for teacher development in each district and province, they have not experienced any programmes organized by it. Participants believe that the department should re-skill and re-train

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teachers after conducting a skills audit of their qualifications. Some participants had the following to say:

“The department is not doing justice when it comes to professional development workshops, we only attend workshops where we are told about the assessments at the beginning of the year....” (Teacher 13)

“I have never attended capacity workshop for Accounting....only scanty workshops are called by the department.... nothing really

much is done about capacity building in terms content knowledge and preparing teachers for the teachings of new topics.: (Teacher 10)

“I know there is a sub-directorate for teacher development in each and every district and province, but I have never experienced any programme organised by the sub- directorate. I feel the department of education should have done the process of reskilling and re-training of teachers after conducting the skills audit of teachers’ qualifications.” (Principal 5)

Table 2: Principals’ qualifications, teaching experience and experience as principals in years

Participant	Teaching qualification	Teaching experience	Experience as Principal
Principal 1	Secondary Teachers Diploma, Further Diploma in Education, Bachelor of Education	26 years	2 years
Principal 2	Secondary Teachers Diploma, Bachelor of Education (Honours), Masters in Education	33 years	22 years
Principal 3	Secondary Teachers Diploma, Further Diploma in Education	32 years	12 years
Principal 4	Secondary Teachers Diploma, Higher Diploma in Education	24 years	9 years
Principal 5	Secondary Teachers Diploma, Bachelor of Paedagogics	24 years	7 years

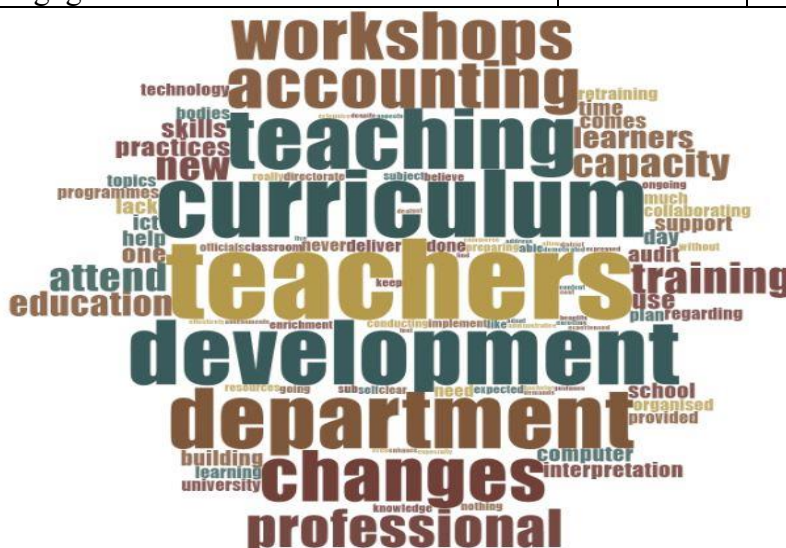


Figure 1: Word Cloud of Participant Responses in relation to Professional teacher Development (Author’s Study, 2021)

Curriculum changes without proper training

Participants criticised the department's lack of preparation for curriculum transformation and implementation. Moreover, they stated that professional and capacity development is

inadequate, with no re-training being provided to help teachers practically implement university-learned concepts in the classroom. The specific issue included frequent curriculum changes without proper training.

“No...the department is short-changing teachers when it comes to professional and capacity development. The only training, I had was at the university.....no retraining that is aligned to how I must practically implement what I have learnt from the university into classroom practice. For instance, I need capacity on how to deal with learner indiscipline in the classroom and that leads into disturbance in teaching and learning”. (Teacher 4)

“The department of education keeps on changing curriculum and teachers are not trained to deal with the changes. I have taught for more than 30 years but I cannot confidently say I have been retrained on how to teach this Accounting that has changed so much, previously we were only teaching financial accounting, but now there is managerial and cost accounting with a lot of interpretation, it is difficult for me and learners are also struggling. I believe professional development should be ongoing to meet up with the demands for changes.” (Teacher 12)

“The content in the new curriculum is broader and deeper than the old curriculum...the old curriculum was not that stretched as the new curriculum and there was not a lot of problem-solving, it was mainly recording, there is a lot of work now and too many challenges.” (Teacher 3)

Ineffective workshops and a lack of support

Participants were unhappy regarding the Department of Education's ineffective workshops. They expressed frustration over the lack of support for capacity building and training, urging the department to conduct regular skills audits to ensure that teachers can effectively deliver the curriculum.

“There is a huge gap when it comes to workshops organised by the Department of Education, we sleep at the hotel for five days only to find that the officials would only address us for one day on the curriculum changes, the rest of the four days would end up teachers teaching one another with no guidance at all from the officials of the department” (Teacher 1)

“Nothing really much is done by the Department of Education in providing support regarding capacity building training and

workshops...they are really failing us. The department must continuously do the skills audit to check the relevance of teachers in delivering curriculum, especially because they have the audacity to change the curriculum all the time.” (Teacher 15)

Lack of clear Development Plans

Participants also highlighted the department's lack of a clear plan for teacher development, with some teachers feeling unprepared and demotivated, particularly in teaching challenging topics, thereby leading to a decline in student interest in Accounting.

“I don't think the Department of Education has a clear plan to develop teachers, it is something that they need to look into. I don't know whether I'm coming or going when it comes to teaching Accounting....there are topics that I cannot handle to teach like the interpretation part, learners are demotivated (they hate the subject)....” (Teacher 14)

Not given time to attend workshops

Some participants mentioned that school principals would not allow them to attend workshops during the notional time, citing that they cannot leave learners unattended, especially for grade 12 teachers.

“There is no adequate time allocated for professional development and capacity building programmes. I wish the Department can look closely at this matter and improve so that notional would not be compromised when teachers have to attend workshops.” (Teacher 16)

Skills development for technology usage in teaching

There was consensus on the critical need for extensive, ongoing training and support for teachers to master ICT skills and incorporate them effectively into pedagogical practices. Participants conveyed the following:

“Teachers require extensive on-going training and support for them to be able to master ICT and for them to be able to develop pedagogical practices that may be incorporated into their subject teachings using ICT.” (Teacher 16)

“It is still a long way to go with regards to teaching through ICT because the department of education do not provide resources...they talk and change curriculum but do not deliver materials such as laptops, computers, smartboard etc., how then are we expected to adapt to the curriculum changes?” (Teacher 15)

“Most of the older teachers who have done the computer literacy basics have never touched the computer.....they are scared and have failure anxiety I should think. The problem is that they have to teach under this new curriculum dispensation, that is why we find performance results going down compared to the times when so much was not expected of technology to be integrated in teaching and learning.” (Principal 1)

“We only use ICT for administrative purposes i.e. for record keeping and reporting learners’ marks not for teaching and learning....There is only one computer at school and it is used by the school’s administrator and one teacher who DoEs SASAMS, for us we just teach by using textbooks and chalkboard.” (Teacher 3)

“We do not have technology resources at school....besides, my age won’t even allow me to use technology when teaching...yes Accounting curriculum has changed and require more of interpretation but I still teach as used to teach during the old curriculum, nothing has changed.” (Teacher 10)

Professional Development and Self-Initiative

Participants highlighted the benefits of attending enrichment programmes and collaborating with Accounting professional bodies. Enrolling in additional courses, like a Bachelor of Commerce, has also helped them understand new aspects of the curriculum. They emphasized the importance of self-development and staying updated with curriculum changes through these collaborations.

“I have attended some Accounting enrichment programmes organised by SAICA and Deloitte and that has assisted me a lot in delivering practical lessons and also lending a helping hand with regards to resources....I manage to get tablets, computers, calculators and even bursaries for my top achieving learners through

collaborating with these accounting professional bodies.” (Teacher 12)

“I help myself by attending some in-service training programmes organised by universities and Accounting professional bodies such as SAIPA. I believe in self-development, enrichment and insight otherwise one could get stale if I can wait for the department of education that DoEs not have a concrete plan to capacitate and develop teachers. With this relationship, I have been able to cope with some new developments in the curriculum.” (Teacher 16)

“Enrolling and completing my Bachelor of Commerce has developed me into understanding some new aspects added in the new Accounting curriculum such as internal controls, taxation, auditing and interpretation.” (Teacher 10)

“Mainly, I try by all means to associate myself with Accounting professional bodies....I have a good relationship with them and that helps me to enhance knowledge that is expected in this new curriculum...the curriculum is more interpretive and realistic to the happenings in the business world, hence this collaboration has made it easier for me to adapt and my learners are also benefitting.” (Teacher 1)

Discussion

The results revealed that many Accounting teachers struggle with the new curriculum's pedagogical content and face numerous implementation challenges. Participants reported difficulty with topics and new teaching approaches as their college and university training did not align with current classroom requirements. The new curriculum emphasises skills such as research, communication, critical thinking and problem-solving (DoE, 2008b), necessitating a shift in teaching methods. Hence, teachers felt unprepared to deliver the new curriculum due to inadequate training in pedagogical content and methods. This finding is supported by Phakathi (2019) and Ntshangase (2017), that the curriculum is too prescriptive and teachers feel ill-equipped to teach it effectively. Hence, many Accounting teachers had not adapted to the pedagogical content of the new curriculum. Almost all participants agreed that they struggled with most

of the topics as well as the new approaches that they need to follow when engaging in teaching and learning processes in the classroom. This required teachers to change their old ways and methods of teaching and adapt to the new ways as directed by the new curriculum. Oben (2019), Peens (2018) and Letshwane (2014) agree with this finding. The investigation confirmed that most teachers were never trained to deliver what is prescribed by the new curriculum in terms of the pedagogical content knowledge and new teaching methods. From the participants' points of view, most teachers were not fully equipped to deliver the curriculum. Despite decades of teaching experience, teachers felt unprepared for new curriculum demands, such as incorporating Managerial and Cost Accounting. They emphasised the necessity for ongoing professional development to keep up with these changes.

Participants also pointed out the department's absence of a clear teacher development plan, leaving some teachers feeling unprepared and demotivated, especially when teaching challenging topics. Furthermore, professional teacher development is a continuous process requiring lifelong learning and growth. Despite systems like Continuous Professional Teacher Development and Integrated Quality Management Systems, these programmes are under-utilised, leaving many teachers unclear about their roles. Many Accounting teachers have not upgraded their skills to align with new curriculum topics, feeling unprepared to deliver the content. The DoE has inadequately re-trained teachers, offering only brief workshops focused on approach rather than content. This finding is supported by De-Clerq *et al.* (2018) and Bett (2016).

It was evident from the results that continuous professional teacher development was a critical area that still needs much of enhancement and improvement from the educational authorities and teachers themselves. Results supported the notion that professional teacher development aimed to help educators continuously learn and adapt to changes in the curriculum, educational policies and professional practices. Studies consistent with this finding were conducted by Guskey (2002), Kafu (2010), Peens (2018), Schreuder (2014) and van-der-Nest & van-Zyl

(2008). Furthermore, there was consensus amongst participants on the critical need for extensive, ongoing training and support for teachers to master technology skills and incorporate them into pedagogical practices. Participants noted resistance to new technology due to a lack of confidence in mastering the required skills, and criticised the DoE for inadequate ICT implementation and resources. The DoE's failure to provide essential tools such as laptops, computers and smartboards hinders progress, making it difficult for teachers to adapt to technology-driven curriculum changes. Many older teachers, despite basic computer literacy, felt apprehensive about using technology in teaching, thus impacting their ability to meet new curriculum demands.

In a rapidly evolving world of curriculum and ICT innovations, educational authorities must offer development programmes to keep teachers skilled and effective (De-Clerq *et al.*, 2018). The Tyler (1949) and Saylor *et al.* (1981) models align with the themes and discussion by emphasising the structured development of educational objectives and the role of policy and professional bodies in shaping curriculum implementation. Tyler's (1949) model advocates for learning experiences that foster critical thinking and analytical skills, which highlights the need for comprehensive teacher training, an area where participants expressed dissatisfaction. Hence, the lack of proper training and support contradicts the model's emphasis on aligning teaching methods with evolving educational goals. Similarly, the Saylor *et al.* (1981) model argues for administrative strategies for curriculum execution, which aligns with concerns about inadequate workshops, a lack of a development plan and ineffective implementation strategies. Participants' frustrations regarding the absence of a structured re-training approach reflect the need for administrative oversight in professional development, as advocated by this model. Furthermore, the model's emphasis on policy-driven objectives supports participants' calls for continuous professional development to address curriculum changes.

Conclusions and recommendations

In conclusion, the study found that professional teacher skills development is vital for effective Accounting curriculum implementation. However, teacher development and training were lacking and improvement was needed. The DoE must prioritise ongoing and comprehensive training for Accounting teachers in order for them to cope with the demands of the new curriculum. Teachers also required the skills and confidence to adapt to technological advancements in teaching and evolving technology-related curriculum demands. By investing in robust professional development that is inclusive of technology skills, teachers can be empowered to remain effective and relevant in their teaching practices. Addressing these challenges can have a dual benefit of enhancing teacher skills as well as improving Accounting curriculum implementation and delivery. This can in turn ultimately benefit teachers and students, fostering a more dynamic and responsive education system.

Recommendations include a clear policy on how to re-train and re-skill Accounting teachers on the new curriculum, which must be developed through the DoE. In addition, there must be continuous professional development programmes in relation to the new curriculum, as well as training on the latest pedagogical technology trends. The DoE should also provide funding for the provision of technological resources to respective lower quintile schools. By encouraging ICT supported learning and traditional teaching methods in the classroom, the DoE will be embracing the blended learning approach. Teachers should also be given incentives and time to study further by the respective DoE.

Overall, this paper makes a valuable contribution to the understanding of educational reform in South Africa, specifically relating to Accounting education. By focusing on the significant changes implemented in the Accounting curriculum since 1994, this paper provides critical insights into how these reforms have affected teaching practices and outcomes. Furthermore, the study advocates the importance of ongoing training, thereby emphasising that continuous professional development is essential to enhance the effectiveness of curriculum

delivery. By addressing the unique challenges faced by teachers in township schools per se, the paper outlines the necessity for differentiated and/or contextual support and development to ensure that such educators can succeed. It therefore contributes to the broader discourse on educational reform by addressing the critical intersection of teacher skills and curriculum change for teaching effectiveness in Accounting, ultimately aiming to enhance student learning outcomes.

Disclosures

Conflict of interest

The authors declare no conflict of interest

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