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ASSETS TEACHERS IDENTIFY FOR THE TEACHING OF ACCOUNTING EDUCATION IN A RURAL SECONDARY SCHOOL IN KWAZULU-NATAL

ABSTRACT

This paper explores the resources Accounting teachers draw on and how they use the identified resources in the teaching of Accounting in a rural school. The study adopted an interpretive qualitative case study and employed semi-structured individual interviews to collect data from the Accounting teachers. Thematic analysis revealed that Accounting teachers used capacities, skills and resources from the school, neighbouring schools and wider community outside the school to improve their teaching practices. Despite the continuous curriculum changes, the nature of the discipline of Accounting and the school's context, Accounting teachers were able to identify and utilise assets at different levels, starting from the talents and capacities of learners. The paper concludes that instead of using the deficits as a starting point in development of Accounting teachers, development must build upon the capacities and strengths that exist within the school community.

Keywords: *Accounting teachers; asset-based community development; rural school; teachers' experiences; teachers' practices*

1. INTRODUCTION

The South African education system has experienced major shifts in the curriculum regulatory framework: Curriculum 2005 (C2005) and the Revised National Curriculum Statement (RNCS) that was implemented in 2006 in the Further Education and Training (FET) phase as the National Curriculum Statement (NCS). Despite the fact that teachers were still unsure of what was expected of them in terms of the curriculum changes (Bantwini, 2010), ongoing implementation challenges led to another curriculum review in 2009 that resulted in the introduction of the Curriculum and Assessment Policy Statements (CAPS) in 2012.

While these curriculum changes are evident in the subject of Accounting, the technical nature of the subject is affected by changes in international reporting standards (Evans, 2011). The impact of these can be seen in the Accounting CAPS with significant shifts in the subject matter



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content due to restructuring of the existing content and addition of new topics (Department of Education [DoE], 2008, 2011). The changes, especially in the content covered, also affected the way in which Accounting as a subject is conceptualised. These curriculum changes were not easily welcomed by all teachers as they placed new demands on the seasoned teachers who were required to make changes in their classroom practices as well as to teach new content, some of which they themselves had never been taught (Mogashoa, 2013).

Phasing in these new policies therefore meant that all teachers involved have had to adopt new approaches to teaching, learning and assessment (Bantwini, 2010; Kostina, 2015). Teachers were expected to attend workshop offered by the Department of Education aimed at enhancing teacher professional development to meet changes into the new curriculum policy. However, research shows that these initiatives do not always lead to improvement in teacher learning and classroom practice as they do not take into consideration teachers' classroom needs (Bantwini, 2010; Kostina, 2015; Mogashoa, 2013; Rampa, 2014).

In addition, workshops usually take place away from school and separate from the classroom context in which teachers are expected to apply what they have learnt (Bantwini, 2010). Furthermore, teachers often complain that after attending such workshops, subject specialists do not provide them with follow-up visits to support and monitor implementation thereof in the classrooms, especially in rural school context (Bantwini, 2010; Mogashoa, 2013; Ngwenya, 2012). The assumption is that because teachers attended workshops, they have learnt new knowledge that can change their practices. Such workshops focused on teachers' deficiencies and problems. These workshops are mostly based on what the government assumes will better respond to rural education challenges, without recognising that rural communities have their resources within their context (Ebersöhn & Ferreira, 2012; Stoltenberg, 2015).

According to the Ministerial Report on Rural Education (DoE, 2005), Department of Education has adopted the needs-based approach as the prominent approach to teacher development initiatives. Such a model focused on defining and identifying the teachers' problems and coming up with a blanket solution without assessing what teachers think will address their challenges better. As a result, the employment of the needs-based model has partly contributed to failure of the Department of Education to address teacher development challenges. A growing body of literature (Myende, 2015; Myende & Hlalele, 2018; Nkambule, 2017; Venter, 2010) shows that rural communities and their schools have various forms of capacities, abilities, talents, skills and resources as their assets. Basing strategies for development on the assets already existing in the community, entails allowing local people to invest their strengths and capacities towards improving themselves. This implies applying bottom-up approaches where rural schools do not rely on outside experts as sole provider of all solutions to their problems. This means that teachers should be the ones who should plan their own professional development initiatives rather than having those initiatives planned by other people.

While there is extensive literature on rural communities internationally and in South Africa as having a plethora of challenges (du Plessis, 2014; Mettler, 2016), few studies have examined rural schools as generative and enabling spaces (Balfour, 2012; Mukeredzi, 2013; Myende & Hlalele, 2018; Ngwenya, 2012). Furthermore, literature shows that most teachers in rural schools only engage in professional learning in an individual capacity and when it is obligatory. This study aims to draw insights from under-resourced schools where teachers' pedagogy and actions are often viewed as deficient. The aim is not to judge rural teachers

but to understand their practices, taking the perspective that rural communities provide assets rather than provide problems to be solved from external resources only. The study addresses the following questions: What resources do Accounting teachers draw on in the teaching of Accounting in rural secondary schools in KwaZulu-Natal? How do Accounting teachers use the identified resources in the teaching of Accounting?

2. LITERATURE REVIEW

Teaching of Accounting

Accounting is generally regarded as the technical language of business used to communicate financial information (Barac & Du Plessis, 2014; Myers, 2016). Besides the development and mastery of unique accounting skills, concepts and processes, Accounting learners need to be equipped with critical thinking, communicating, collecting, analysing, interpreting and organising skills to be able to communicate appropriate financial decisions (Barac & Du Plessis, 2014; Department of Basic Education [DBE], 2011; Myers, 2016). To achieve this aim, scholars have called for a shift from the dominant traditional approach used in teaching Accounting to a more active approach where learners are fully engaged in the pedagogical process (Pereira & Sithole, 2020; Erasmus & Fourie, 2018; Evans, 2011). For learners to acquire and develop these skills, Erasmus and Fourie (2018) suggest that learners should be given a variety of assessment tasks to engage them in discussion while challenging them to think creatively (Myers, 2016; Pereira & Sithole, 2020). In Accounting, assessment is viewed as an open dialogue or two-way communication between the learner and the teacher (Barac & Du Plessis, 2014; Thomson & Washington, 2015). This dialogue foregrounds on-going provision of feedback and learner support during the process of teaching and learning (Parr & Timperley, 2010). This accentuates the use of different teaching and assessment strategies to stimulate learning of different skills learners require to think critically when solving financial problems.

The context of rural schools in SA

Despite recurring implementation of new education policies, inconsistencies in accessing quality education remain a plague in rural areas (Du Plessis, 2014; Hlalele, 2014). According to Balfour (2012), the most pervasive features of rural communities in South African is poverty. Inadequate infrastructure in South African rural schools (buildings, ICTs, etc.) and lack of basic services (water, sanitation, etc.) affects access to and the quality of education (Hlalele, 2014). Because the schools are located far apart, poor roads limit reliable transport. Consequently, learners walk long distances to get to school. Furthermore, transport difficulties emanating from long distances to towns and the poor conditions of roads and bridges to schools often constrict subject advisors' visits. As a result, rural teachers often have less access to support and professional development opportunities than their urban counterparts.

Furthermore, rural communities are characterised by high illiteracy levels. Lower level of education contributes to parents' inability to monitor and to provide support for their children (Du Plessis, 2014). In addition, home conditions in rural areas are often not conducive to children studying, as they often lack facilities such as electricity. Even though these are the dominant narratives in rural education, my argument in this paper is that rural schools should not necessarily be seen in a context of deficit as communities within the schools have the capacity to sustain initiatives that are locally developed.

Teaching in rural schools

The issue of overcrowded classrooms and lack of resources is of great concern in rural schools as it reduces the quality of education (Fasasi & Amadi, 2015; Marais, 2016; Myende, 2015; Myende & Hlalele, 2018; Mtika, 2011). Teachers often complain that teaching in overcrowded classrooms does not allow enough time and space for a variety of teaching and assessment strategies to accommodate different teaching and learning styles (Marais, 2016). Although the DoE has made attempts to alleviate rural education challenges, the reality is that the difficulties still persist.

Studies conducted by Fasasi and Amadi (2015) and Mtika (2011) reveal that although teachers were faced with challenges of teaching in overcrowded classrooms with limited resources, they managed to devise alternate strategies. Learners were required to do activities and solve problems collaboratively, where the more capable learners led the discussion within the group. In Mtika's (2011) study, teachers encouraged class participation by dividing learners into small groups. This created a small-class atmosphere in a large-class setting to promote interaction among learners. Küçükler and Kodal (2019) are of the view that teachers can use peer or group feedback in the classroom to reduce the number of scripts that they had to mark.

In the study conducted by Fasasi and Amadi (2015) on large classes in Nigeria, teachers provided feedback by using random marking, and choosing and reading the scripts of a few learners from different groups in class, while other learners marked their work. Tucker (2012) suggests that learners can play the role of teachers' assistants when the teacher entrusts some of the work to responsible and more able learners. In this way, learners become active learners and the teacher's role becomes that of facilitator who initiates classroom discussions to ensure that all the learners achieve understanding for meaningful and effective learning (Moore & Teather, 2013; Tucker, 2012). Küçükler and Kodal (2019) expound that assigning duties to learners gives them a sense of responsibility where they feel valued and significant in the classroom. This can increase learner independence as they share responsibilities during the teaching and learning process. The above studies highlight how teachers in disadvantaged contexts manipulated available resources (assets) to further teaching and learning. This article aims to contribute to literature on rural education by foregrounding the resources that teachers in rural KwaZulu-Natal schools exploited in enhancing teaching and learning.

3. THEORETICAL FRAMEWORK

This study is framed by Kretzmann and McKnight's (1993) asset-based community development (ABCD) theory. This theory recognises the importance of the capacities of individuals and their associations in building local communities and strengthening relationships. It is an approach to community building that sees community members as active change agents rather than passive beneficiaries. Kretzmann and McKnight describe ABCD theory as a process of community building that starts with locating the assets, skills and capacities of residents and local institutions. The theory proposes that development should be based on the capacities and assets already existent in the communities. In practice this means that the strategies for community development are not built on what is needed or what is absent or problematic in the community, but instead on what is existent in the community (Green & Haines, 2012). With this, Kretzmann and McKnight refer especially to the individual abilities of the community members as well as the associations and institutions that are present in the community.

Asset based community development theory is based on the belief that individuals, families and communities have plenty of unexploited resources that they can utilise to solve their own problems (Myende, 2015; Stoltenberg, 2015). It shifts the focus from a needs-based approach that is based on deficit thinking or seeing people or communities as lacking, needy and problems to be solved from outside (Henry, 2013; Myende & Hlalele, 2018). The needs-based approach focuses on deficiencies that avert communities from acknowledging their strengths, capacities and consider the possibility of accessing assets and resources in order to improve their schools. Green and Haines (2012) describe this approach as often top-down and outside-in as it begins with what is absent in the community and relies heavily on the help from external agents (Stoltenberg, 2015). This approach encourages the residents within the community to circumvent “local assets and resources as residents come to believe that their well-being depends upon being a client” (Kretzmann & McKnight, 1993:2). Consequently, this approach creates communities who are consumers rather than the active citizens who can devise problem solving strategies for their community. The needs-based approach is often regarded as the contributory factor to the failure of the government initiatives in developing teachers due to the deficit model in dealing with challenges (Ebersöhn & Ferreira, 2012; Myende, 2015). The asset-based approach, therefore, is presented as an alternative to the needs-based approach.

ABCD theory encourages collaborative participation of all stakeholders and open access to information, as people offer their talents, time and experiences. The theory is in line with the principles and practice of the Integrated Strategic Planning Framework for Teacher Education and Development (ISPFTED) that emphasises collaborative, collective and self-directed teacher development where learning is a professional responsibility of teachers themselves (DBE; DHET, 2011).

Several studies (Ebersöhn & Ferreira, 2012; Myende, 2015; Myende & Hlalele, 2018; Venter, 2010) have argued for the value of an asset-based approach in addressing the various challenges faced by learners in general and in rural schools in particular. However, literature reviewed reveals that there is a dearth of studies on the value of asset-based approach in addressing challenges faced by teachers in rural schools particularly in Accounting.

This framework (Kretzmann & McKnight, 1993) is used in this study to present rural Accounting teachers as capable individuals who are able to identify and utilise assets and resources from their community as basis for their development. It also shows how teachers' practices can be an opportunity to see what is available in rural schools to improve Accounting teaching.

4. METHODOLOGY

The study that informs this article was conducted in a rural secondary school located in Umgungundlovu District in KwaZulu-Natal. Conducting the study in a rural school was based on the belief that individuals and learning contexts have capacities, skills and resources that can contribute to improve teaching and learning (Ebersöhn & Eloff, 2006). I was intending to work with three Accounting specialists who were teaching Accounting in the FET band i.e. in Grades 10, 11 and 12 in the same school. The choice of the school was based on the number of Accounting teachers and the experience and expertise of the Accounting teachers. While there were three high schools in the ward, I chose to conduct research in one school with three Accounting teachers. Therefore, three Accounting teachers who were teaching

Accounting in the FET band in three grades were purposively selected in one rural school with the expectation that they would provide the information about their practices in teaching Accounting. The number of participants is supported by Gay, Mills and Airasian (2009) and Schulze (2003) who assert that in a qualitative research study, the researcher selects a small number of participants who will serve as key informants because its aim is strictly to get an in-depth understanding and description of a given phenomenon under study (Farrugia, 2019). The pseudonyms Zodwa, Bona and Lizwi are used to protect confidentiality and anonymity.

The interpretivist qualitative case study approach was considered suitable for this study as I was interested in understanding the meaning people have constructed in making sense of their practices and experiences, and how they structure their social world (Cohen, Manion & Morrison, 2018; Rule & John, 2011). Semi-structured one-on-one interviews were conducted to probe the Accounting teachers' experiences and practices. Interviews were conducted at the participants' workplace during their free periods and took approximately 45 minutes.

The ethical procedures that included informed consent, confidentiality and anonymity, and voluntary participation were explained to the participants and adhered to throughout the duration of the study. Permission to conduct the study was requested and received from the University of KwaZulu-Natal and the provincial Department of Education in KwaZulu-Natal.

The data set obtained from semi-structured interviews was analysed using thematic analyses (Cohen *et al.*, 2018). I began the process by familiarising myself with the data through transcribing audio-data to textual-data and reading the transcripts several times to identify units of meaning, in order to access the deeper meaning of the responses received. A process of open coding was used, and categories were established, reviewed and clustered into specific themes to report the findings.

5. FINDINGS

Based on the framework, the following themes emerged: Assets of individuals within the school, assets within the rural community and wider community assets. Verbatim quotes are provided in the discussion of each theme to ensure that in the presentation of findings, the teachers' voices are not lost.

5.1 Assets of individuals within the school

Accounting teachers in this rural context gave primacy to a "shared practice" rather than a "transmitted" way of teaching. As a result, they utilised learners, other teachers and senior teachers as assets to one another within the school.

5.1.1 Learners as assets to one another

Learner to learner interaction was repeatedly identified as key asset for enabling effective teaching of Accounting by all participants. Teachers, therefore, created spaces for learners to work collaboratively while learning from each other.

Teachers believed that learning Accounting individually could be challenging for learners. They felt that learners learn better if they interact with one another and learn in a social manner. Teachers saw group discussions as a very beneficial strategy that helped learners to do calculations using different methods, which helped in efficacy and accuracy. This is what Lizwi said: "*Sometimes they use different methods to calculate answers. It is better if they do calculations together and analyse transactions and adjustments as a group*". The nature

of the discipline called for learners to use different methods to get the answers. Teachers encouraged learners to share different methods of doing calculations, especially when doing complex calculations thereby helping other learners:

If they are doing class work and there are difficult calculations, I ask them to help each other. This helps because someone can come up with an easy method which can help other learners. (Zodwa)

In Accounting learners are frequently faced with challenging financial problems, which they have to solve together in order to develop higher-order reasoning and problem-solving skills. Teachers felt that it was valuable and useful if learners could solve financial problems together:

When they are solving problems, they are asked to give advice and comments. They come up with different answers. Other learners learn from those answers. (Bona)

Findings suggest that learners in Accounting classes in the rural school were not merely passive learners; their skills and abilities were used to improve learning.

5.1.2 Teacher-learners interaction as assets

Teachers also identified teacher-learner interaction as key asset for enabling effective teaching of Accounting. Time pressure hindered Accounting teachers from checking thoroughly whether learners had actually done classwork and independent practise before providing solutions in class. Consequently, they shared the responsibility of providing feedback with learners. It was the learners' responsibility to write solutions on the board while their teachers were checking and marking workbooks. This is what Zodwa said:

I ask one learner to facilitate the marking. He writes corrections on the board and others give the answers. This gives me a chance to check and mark their workbooks.

Teachers only attend to the whole class when learners were experiencing difficulty and needed assistance. Bona confirmed this by saying: *"I only intervene if there is a problem"*. Entrusting the provision of solutions to the learners allowed teachers an opportunity to observe learners, provide assistance as well as mark and check their work.

Teachers valued the importance of understanding the requirements of the task before attempting it. When learners were given activities, teachers emphasised the importance of understanding instructions. Before giving solutions on the board, learners were reminded to review the task requirements and asked to read instructions as a class in order to make sense of every step of the questions together. Bona confirmed this, saying:

I want them to read the instructions together so that they all know what is expected. I also remind them about the instructions before we mark homework.

What is evident is that teachers identify those aspects of their interactions with learners that are valuable in shaping their learning.

5.1.3 Teachers as assets to one another

At the level of rural school, fellow teachers appeared to be instrumental in Accounting teaching. Teachers indicated that they often met as Commerce teachers within the school and shared the resources that were distributed. This gave them time to discuss new teaching strategies and share their experiences in putting those strategies and new ideas into practice.

This view is revealed in what Zodwa stated: *"We discuss our problems that we face in class. We also share different strategies to teach new topics"*. Teachers felt that their Commerce meetings played a significant role in their understanding of new topics and teaching strategies. Considerable changes were evident in the way they taught and assessed in Accounting.

Teachers considered collective lesson planning as a beneficial strategy where teachers planned their lessons together with colleagues across the grades within Accounting after prior conversation and deliberation on working strategies through sharing.

My problem is with teaching methods. In our Commerce meetings we learn a lot about new topics and teaching strategies. That is why we meet and plan lessons together. (Lizwi)

Accounting teachers created a collegial interaction where they shared their resources and expertise. They also used their colleagues as a source of knowledge about instructional practices.

5.1.4 School management-teacher communication

Accounting teachers spoke glowingly of their management in relation to supporting them. Accounting teachers were allowed to meet anytime if the need arose. Teachers appreciated how management offered advice and encouragement.

During our meetings we also share our problems with assessment and discuss different ways of teaching difficult sections like Cash Flow Statement. (Zodwa)

Each new teacher was paired with a senior teacher who was regarded as a mentor. This was done to help young and inexperienced teachers to adapt quickly in the schoolwork. Lizwi, as a novice teacher, enjoyed having unplanned or informal meetings anytime with her seniors:

Sometimes I do not wait for the meeting, we meet anytime. If I have a problem I go to Zodwa or Bona...they are my senior teachers.

Lizwi enjoyed the informal chats she had with her senior colleagues anytime during the day. She acknowledged the advice and support she received from the management and her senior colleagues.

Lesson observations were also regarded as a strategy to develop new teachers. Zodwa, as a mentor, was required to observe Lizwi's class once every month and give suggestions and comments on her lesson. Lizwi believed that such classroom visits were extremely helpful for her own teaching practices: *"After the lesson we meet, she offered advice and encouragement"*.

In the same vein, Bona commented: *"Zodwa is our Deputy Principal and our experienced leader (Master teacher) in Commerce department. She knows everything"*. In this way senior and experienced teachers within the school were viewed as a source of information and guidance by other teachers.

5.2 Assets within the rural community

Teachers spoke of sharing resources with other teachers outside the school community during Accounting workshops and cluster meetings. These meetings created spaces for teachers to talk about their challenges and to share skills and practices that were unique to each teacher or to each school.

5.2.1 Accounting workshops

Teachers indicated that Accounting workshops they attended to prepare them for implementation of CAPS were not informative, yet these meetings provided a platform to speak out and ask for support and guidance from different teachers.

Bona mentioned how they used the DoE workshops:

We meet with many teachers from a District. We discuss different issues and share all the different ideas about methods of explaining new topics. It encourages me to try new things in my class.

Teachers got an opportunity to talk about their challenges that they were encountering during the teaching of the new topics.

Zodwa's interaction with other Accounting teachers when attending workshops revolved around the exchange and sharing of expertise to strengthen their subject matter knowledge and instructional strategies:

We discuss our problems, especially in new topics and advise each other about different teaching strategies...I try to incorporate the new strategies with the methods that I have been using.

Zodwa thus adapted her teaching and allowed more creative ways of teaching and learning through the integration of new knowledge with her existing knowledge.

Zodwa further indicated that she attended numerous workshops organised by subject advisors for Grade 12 teachers only. After she had attended workshops, she met with all Accounting teachers within her own school to share information and the resources distributed by the DoE: *"I gain a lot from Grade 12 workshops. We discuss the plan for common tests and guidelines for final exams. We also receive handouts"*.

Zodwa took it upon herself to support and disseminate information and materials obtained from the workshops to other teachers within the department of commerce. This was confirmed by Lizwi:

We are depending on Zodwa because she gives us all the information and documents she receive from her workshops.

Accounting teachers thus used their meetings during workshops as a place to speak out and ask for support and guidance from different teachers regarding their challenges they were encountering during the teaching of the new topics.

5.2.2 Accounting cluster meetings

Cluster meetings were regarded as a vital source of learning and support. Teachers' responses revealed that they met with other Accounting teachers from neighbouring schools as a cluster for the purpose of moderating school-based assessment and supporting each other. After moderation, teachers use the opportunity to discuss issues pertaining to teaching and learning in their classrooms. This is reflected in what Zodwa said: *"During our meetings we also share our problems and discuss different ways of teaching difficult sections like cash flow statements ..."*

During cluster meetings teachers deliberated on challenges they faced regarding the teaching and assessment of Accounting. Bona's main source of learning about assessment was through collaboration with experienced teachers. He valued the varied expertise and views from different teachers. This also helped him to change his assessment practices.

I remember there is a teacher who told me about the easy method of introducing Asset Disposal. My learners are enjoying this topic now (Bona).

Zodwa shared specific expertise with Commerce teachers, and this contributed to the development and learning of her colleagues:

My extensive experience as an Accounting teacher and a Grade 12 NSC [National Senior Certificate] examinations marker is helping in the department. Even the quality of marking and the setting of tests have changed in the Commerce department.

Networking across schools in the cluster gave teachers opportunities for sharing resources and generating solutions to subject-related common problems and instructional strategies. While Accounting teachers learn collaboratively, they also use their colleagues as a source of knowledge about instructional practices.

5.3 Wider community assets

Accounting teachers acknowledge the importance of support they received from the wider community. There were frequent references to DBE policies and higher education institutions.

5.3.1 Policies as assets

Teachers mentioned that there were DBE policies, especially those related to Accounting Education, they were using. These policies helped teachers with content, templates for Financial Statements, methodologies to be employed, assessment tasks and criteria.

I am using the policy documents. There are examples of all the statements like Cash Flow Statement and the work schedules (Zodwa).

Other documents provided teachers with different assessment strategies. "There are documents in school with examples that I use to assess learners using different strategies" (Lizwi). Teachers valued and were still using curriculum materials that they had received when the new curriculum was implemented and they regarded them as an integral part of their daily work.

5.3.2 Postgraduate academic pursuit in higher education institution

Enrolment in higher education institutions offered teachers the opportunity to access valuable resources necessary to improve their classroom practice in Accounting.

Changes in the curriculum compelled Zodwa to upgrade her qualifications. Zodwa qualified as a teacher before the implementation of changes in the Accounting curriculum. As a Head of Commerce Discipline, she felt that she did not have sufficient knowledge of the new topics in Accounting. In addition, studying helped Zodwa to improve her knowledge of Accounting, thereby influencing her ability to engage with new content.

There was new content. I knew that there was a gap. Even myself I did not know anything about ethics and control before, until I did auditing.

To keep up to date with the rapid changes in the Accounting curriculum, Zodwa felt an urgency to continue with her studies in Accounting to develop pedagogical content knowledge where she had gaps.

Besides the need to improve the qualifications, enrolment in higher education institutions offered Bona the opportunity to access valuable resources necessary to improve his classroom practice in Accounting:

Even though my aim was to improve my qualifications, I am learning a lot about assessment and teaching strategies from the University of KZN. I am using assignments, presentations and reports to assess my learners.

Lizwi, who was doing Honours, benefitted from discussions and shared pedagogical knowledge related to teaching and assessment: *“Those classes helped me a lot with teaching and assessment strategies. I also share my study materials with other teachers in school”.*

6. DISCUSSION

The purpose of this study is to explore the resources Accounting teachers draw on in the teaching of Accounting and how Accounting teachers use the identified resources in the teaching of Accounting in a rural school.

Findings showed that Accounting teachers used learners as assets to one another in numerous ways. Learners were provided an opportunity to share their individual gifts and capacities (Ebersöhn & Ferreira, 2012; Ebersöhn & Eloff, 2006) with others with the aim of promoting peer support to facilitate better teaching and learning of Accounting. Missingham (2017) highlighted that when learners are involved in their learning and the learning of their peers, they often gain a new sense of belonging and respect for each other. This view is confirmed in this study as teachers encouraged learner to learner interaction by creating spaces for learners to learn collaboratively to build on their own and on other learners' knowledge and ideas to develop thinking in Accounting. In addition, teachers valued communal reading of instructions to help learners to make sense of the task requirements together.

In addition, rural Accounting teachers shared the responsibility of providing feedback with learners to offer both individual and communal feedback. While checking the work and assisting individual learners, teachers allowed learners to lead the process of providing feedback to each other. This is in line with Küçükler and Kodal (2019) and Missingham (2017) who say that for feedback to be effective, it is crucial to ensure that all learners are able to engage with the feedback and construct their own meaning thereof.

This learner engagement brought about teaching values of responsibility to the learners and even the possibilities of becoming lifelong learners. Allowing learners to provide feedback to their peers taught them peer evaluation as a core value which is also beneficial to their growth. During this teacher-learner interaction the capacities and skills of the teachers and learners were utilised to develop Accounting teachers' practices.

Accounting teachers further created a collegial interaction during Commerce meetings where they used their colleagues as a source of knowledge about instructional practices. As pointed out by Jita and Mokhele (2012) and Henry (2013), these meetings were regarded as core places of learning that encouraged collaboration, sharing of resources and expertise. These meetings also create opportunities for mentoring and support of inexperienced teachers

by learning collaboratively and sharing expertise (Kostina, 2015). Because of informal discussions and constant communication between Accounting teachers, help and support was easily accessible from senior and experienced commerce teachers within the school. The status of Zodwa as an experienced and seasoned Accounting teacher, for an example, was valued by the commerce teachers. This is consistent with Rampa (2014) who argue that the school setting is the place where teachers directly interact with their learners and colleagues which allows for the opportunity to deal with issues that directly influence them.

Accounting teachers identified and utilised assets within the rural community beyond rural schools, especially teachers in other schools. During workshops and cluster meetings, teachers offered each other ongoing support and shared their existing expertise to strengthen their subject matter knowledge and instructional strategies. Findings are in accord with Mukeredzi (2013) and Steyn's (2011) findings that indicate that workshops and cluster meetings created a platform for collaborative participation and open access to information, as Accounting teachers offer their talents, time and experiences.

All participating teachers spoke of instances of wider community support for the effective teaching of Accounting. DBE policies were beneficial regarding content, methodologies to be employed, assessment tasks and criteria. In addition, enrolment in higher education institutions offered teachers the opportunity to access valuable resources necessary to improve their classroom practice in Accounting. This is viewed as an all-encompassing process in which the contributions and support of all are valued and appreciated in the development of Accounting teachers (Green & Haines, 2012; Kretzmann, 2010).

7. CONCLUSION

In a country that is plagued with recurring curriculum changes, this article sought to explore the resources Accounting teachers draw on and how they use the identified resources in the teaching of Accounting in a rural school. Based on a case study of one school in KwaZulu-Natal, the findings revealed that challenges presented to rural teachers by continuous policy changes in education created a strong need for teachers to devise professional learning strategies for coping with and adapting to the change, especially in a unique subject such as Accounting. As a result, Accounting teachers in rural contexts recognised the role of other stakeholders as assets in the teaching of Accounting. They used capacities, skills and resources from the school, shared practices of Accounting teachers from neighbouring schools and the wider community outside the school to improve their teaching practices. Despite the school's context, Accounting teachers were able to identify assets at different levels, starting from learners, ideas and strategies from Commerce teachers' meetings and their involvement in continued postgraduate studies in higher education institutions.

All of the available assets in the school community were utilised by Accounting teachers in ways that extended their knowledge and efficiency in the teaching of Accounting. Teachers expressed strong pride in learners' roles as assets in the teaching of Accounting. Learning from experienced teachers encouraged ongoing development in their discipline. As teachers exercised their capacities, they often found they needed the talents of others inside and outside the school.

What was evident in this rural school was that individuals combined their own talents with the capacities of others and this made extensive and valuable contributions to their teaching practices. Accounting teachers from nearby schools were working together, sharing teaching

challenges, resources and pedagogical strategies as a community of teachers (Kostina, 2015). This encouraged collaborative and collegial learning amongst teachers (Steyn, 2011).

This paper demonstrates how, instead of using the deficits as a starting point in developing Accounting teachers, the strengths of the community of practice can be used to address teachers' difficulties (Kretzmann, 2010). These teachers learnt and worked collaboratively with colleagues sharing their resources and expertise and reversing the notion that being underprivileged only produces problems (Kretzmann, 2010). In this way Accounting teachers were able to recognise and acknowledge their existing skills, knowledge and expertise and how these may be used to enhance their teaching practices. The Accounting teachers in this rural school context were seen as capable people with a sense of how to draw on a range of assets to address the challenges they encountered in the teaching of Accounting.

The perspective taken by ABCD theory demonstrates how Accounting teachers deal with curriculum changes and the teaching and learning challenges by nurturing existing assets rather than becoming dependent on other sources (Henry, 2013). It has also attempted to deflate the misconception that rural teachers are insufficiently focused on professional growth and learning. There is a need to understand rural teachers' practices and what is behind these practices instead of judging and condemning them as deficient. Focusing on rural communities as having problems may obscure the only internal assets located in rural areas and within rural people (Ngwenya, 2012). We see a shift from deficit thinking to a thinking where learners and teachers become assets to one another.

Finally, being a case study, the results of the article may not be generalised to an entire population. The conclusions are based on the experiences of Accounting teachers in one rural secondary school. As such, the outcome derived from a wider sample may differ. Moreover, this context therefore paves the way for stakeholders to believe that it is still possible to progress in academic excellence through trust and collaboration as motivational factors for these teachers. However, there is room for further research on the success of using assets within the school in the teaching of Accounting. Succeeding research could explore if the strategies followed by these Accounting teachers are actually working for increased performance and adding to school success. Perhaps, subsequent researchers should consider increasing the sample size or even include all other FET Commerce subjects to see what sort of findings may be generated.

8. STATEMENT REGARDING ETHICAL CLEARANCE

The ethical code of conduct and requirements set for empirical research by the tertiary institution's ethics committee were adhered to in conducting this study.

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