

Teacher's Perceptions on the Impact of Curriculum Changes on Accounting Learners' Academic Performance

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ABSTRACT

This study explores teachers' perceptions regarding the impact of curriculum changes on the academic performance of accounting learners in four selected secondary schools. The ongoing curriculum changes created a state of uncertainty and bewilderment among teachers, which in turn has affected learners' academic performance. Employing a qualitative research approach aligned with interpretivism paradigms, data was gathered through semi-structured interviews. A purposive sampling technique was utilized to select 20 participants from four secondary schools, comprising principals, deputy principals, heads of departments, and teachers within the Shamavunga circuit, Mopani District, Limpopo. Thematic analysis was employed to analyze the data, with due consideration given to ethical guidelines throughout the study. The findings revealed the significant challenges teachers face in the context of accounting science due to curriculum changes. It is apparent that reluctance among certain teachers to embrace novel pedagogical approaches, alongside impediments encountered by learners such as restricted access to learning resources and time constraints, markedly hinder the academic performance of accounting learners. Furthermore, the insufficiency of teacher training concerning curriculum changes emerges as a critical factor impacting their ability to effectively convey accounting concepts to accounting learners. Consequently, this deficit in teaching proficiency directly influences learners' grasp of the subject matter, ultimately affecting their academic performance. To enhance the educational achievement of accounting learners amidst curriculum changes, it is imperative to ensure that teachers are furnished with adequate resources, subject enhancement strategies, and structured training sessions.



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1. Introduction

Implementing curriculum changes necessitates changes to teaching and learning methods in schools (Mashele, 2018). Consequently, schools' management processes and strategies are also impacted. Additionally, Adu and Ngibe (2014) show that ongoing curriculum changes affect teachers' way of life, relationships, work habits, and learners' educational experiences. Curriculum change affects the process of making alterations within the education system, including programs, structures, and goals, resulting in these changes that have mainly influenced teaching and learning in the classroom (Kaphe, 2020). Furthermore, research by Govender (2018) and Maepa (2017) suggests that teachers need help in integrating new curricula and are dissatisfied with the professional development support they are getting from their schools and the Department of Basic Education. South Africa has been going through significant educational changes since, but the execution of new curricula has been challenging (Baloyi, 2020). The curriculum was implemented post-1994 to realign the methods used before the period of transformation in South Africa (Ntshangase & Mabusela, 2023). The content experienced impact due to ongoing changes, resulting in frequent changes, and the subject of Accounting and its content were both influenced by the ongoing changes.

The critical driver to curriculum change success is developing "teachers' knowledge, skills, attitudes, and the alignment of teacher training methods (Prinsloo, 2018). As a result, failure to consider the various issues" that impact learning and teaching may lead to inefficient implementation of the curriculum reforms. Accounting Education emphasizes that teachers had to adapt their teaching and assessment strategies to meet the needs of the new curriculum due to changes to the accounting curriculum. It was believed that implementing various teaching strategies would help learners enhance their accounting skills, which are crucial for career success (Ngwenya et al., 2021). To accommodate the varied learner abilities, assessment activities for accounting must encompass all the subject's content and several skills that cover a range of cognitive capabilities.

Accounting performance is influenced by how well teachers do in their jobs and how well learners perform academically, internally and externally. This information can be used to determine the best teaching practices. Thus, based on the best practices teachers use with learners, teachers impact learner performance since they play a significant role in educational attainment (Ndovela et al., 2023). Fafunwa (2018) states that Nigeria's educational curriculum changes have a troubled past; this system was created to close the gap between primary and secondary education. In Zambia, curriculum changes were made to enable a learner-centered approach and an effective educational system; the technique also encourages goal-oriented behavior among learners, making the teaching method particularly effective in raising learners' achievement (Mulenga, 2022). Furthermore, policy changes from year after year are policies taken by policymakers to make changes to the quality of educational curriculum in Indonesia, where the purpose is to improve the quality of education in Indonesia (Djafar et al., 2023).

Accounting was taught on two levels in Grades 8 to 12 before the adoption of the Constitution in 1994. It was divided into higher and standard grades and allowed learners with the capacity and insight to perform at a higher cognitive level and continue to study the subject at the tertiary level (Schreuder, 2014). According to Nwosu and Matashu (2022), accounting requires a pedagogical understanding of the subject and skills in teaching and learning. In as much research as has been done on this topic, managing to teach and learn in general and in various provinces in South Africa, more needs to be done about changes in accounting as a subject. This study sought to explore teachers' perceptions regarding the impact of curriculum changes on the academic performance of accounting learners in four selected secondary schools. The question that guides the research is: What are the teachers' perceptions of the impact of curriculum changes on the learners' academic performances in accounting? This study, therefore, intends to bridge that gap.

1.1. The Overview of Curriculum Changes in Accounting Science in South Africa

It has been discovered that learners in South Africa studying accounting lack fundamental writing, mathematics, and critical thinking abilities (Cloete, 2015). In other words, to be accepted into a higher education institution, learners must pass and achieve decent grades. According to Msomi (2015), ongoing curriculum revisions in accounting are made to conform to the profession of chartered accountants, keep up with standards set by other nations, or increase workers' skills. The course covers financial accounting, managerial accounting, and auditing-specific accounting knowledge, abilities, and values. The accounting curriculum was changed to address the flaws in the previous curricula because the financial sector is changing so quickly, and accounting education must keep up (Myers, 2016). During the adjustments to the accounting curriculum, the pedagogical strategy, teaching materials, and evaluation methods had to be altered. Due to the installation of CAPS (Sithole, 2019), teachers had to modify their customary teaching methods.

Accounting learners should be able to recognize problems, use critical and creative thinking to solve them, and make decisions. They should also be able to work well with others as members of a team, group, organization, or community (Sikhombo, 2018). They should also be able to plan their activities responsibly and effectively, organize and evaluate information critically, and communicate effectively using various language modes, symbols, and visuals. Schreuder (2014) claims that learners in South African schools only receive teaching for an average of 40% of their contact time, frequently leading to curricular gaps. To address the falling pass rate in Accounting, the South African Institute for Chartered Accountants (SAICA) has established yearly accounting programs to transform the profession and to put initiatives in place to support black and colored learners to become chartered accountants (Hendriks & Dunn, 2021; SAICA, 2016). These courses are offered over the summer, Saturday mornings, and afternoons to prepare learners better to pass with higher percentages and satisfy accounting-related university admission requirements. Accounting teachers frequently need help to introduce new material since learners lack previous knowledge (Ngwenya et al., 2021). In empirical studies, some important factors are the teacher's abilities and performance (Nwosu & Matashu, 2022).

In Grade 10, learners are exposed to accounting, which focuses on processing and communicating financial information about various economic sectors and measuring performance. Therefore, starting in Grade 10, a strong foundation is necessary for the effective teaching and learning of accounting. The accounting concepts for grade 10 are based on the notion that learners have learned the fundamental accounting ideas in economics and management sciences (Machaba, 2016; Schreuder, 2014). Umalusi (2014) enhanced the scope and depth of the accounting curriculum by adding additional topics. According to Ngwenya (2014), the curricular revisions and subsequent restructuring in accounting have significantly affected how teaching, learning, and evaluation are adjusted. Moloi and Molise (2021) study indicated that inadequate skills among teachers led to difficulties in developing learning activities designed to assist accounting learners in understanding their learning area. NCS" did not provide enough guidelines in the classroom for teachers on how to improve teaching, learning, and assessment activities;" there was no clarity on learners' passing or failing (Mogashoa, 2014). The Curriculum and Assessment Policy Statement (CAPS) may help raise the teaching standard (Ramabulana, 2017). Additionally, Mbatha (2016) shows that CAPS attempts to reduce teachers' administrative burden, ensuring that teachers have consistent and clear teaching guidelines. It also serves as a starting point for filling in gaps, avoiding repetition, and clarifying when needed.

1.2. Factors that Impact Learners' Academic Performance during Curriculum Changes

1.2.1. The language of teaching and learning has also become a barrier to learning

English as a teaching medium impacts learners' academic achievement, especially for those with limited English proficiency (May, 2022; Nkandi, 2015). Most learners in this scenario are more academically challenged and confused because many South African schools employ English as a second language, and learners need help understanding accounting questions (Musetha, 2019). In South Africa, many learners are taught English as a second language other than their mother tongue (Saneka & de Wit, 2019). Researchers suggest that accounting can be taught in African languages as part of the transformation to improve pass rates and help learners understand better. Schools should make every effort to provide education in the language their learners prefer since it results in the efficient implementation of the curriculum, and the language of instruction in the school should be in alignment with the needs of its learners (Modise, 2017).

Msimanga (2017) indicates that learners like it when teachers code-switch to their mother tongue since it helps them grasp accounting better. The language barrier may make it difficult for learners to understand the examinations. When learners struggle to record entries because they do not understand the concepts, their performance suffers (Letshwene, 2019; Myers, 2016; Makgato, 2014).

1.2.2. The Progression of Learners

Even if learners fail accounting in Grades 10 and 11 due to the progression policy, they can still attend Grade 12. Letshwene and du Plessis (2021) contend that because they lack understanding of the material, such learners will undoubtedly fail to account in grade 12. However, a learner's progress only ensures they receive their National Senior Certificate by the end of Grade 12. The minister noted that "we need to expand our assistance program for progressed learners" and added that "progressed learners also contribute to the poor number of results" (Motshekga, 2018). According to Leepo (2015), the progression strategy impacts learners' academic performance since it pushes them into higher grades before they have learned the material from lower years, negatively impacting their performance in Grade 12.

1.2.3. Inadequate Training of Teachers

Due to inadequate training, it is challenging for teachers to understand what is expected of them (Mashele, 2018; Susani, 2017). Teachers must support incorporating new concepts into their teaching and learning (Ngwenya et al., 2021; Letshwene, 2014). Teachers receive ongoing training to give them the skills to implement the curriculum. Before implementing the new curriculum, teachers must receive training and information to detox variables that influence curriculum changes (Flores, 2016).

1.3. Measures to Address The Impact of Curriculum Changes on Learners' Academic Performance

Ngwenya et al. (2021) indicated that accounting specialists were needed to support teachers and provide ongoing advice due to their lack of expertise in the field and poor monitoring abilities. Introducing new topics inside and across grades significantly changed accounting (Siebörger, 2021). To address the declining pass rate in accounting science due to curriculum changes, the South African Institute for Chartered Accountants has introduced annual accounting programs (SAICA, 2016). The programs "are presented during the school holidays to prepare learners to achieve improved pass rates" to satisfy accounting-related university admission requirements. Accounting teachers frequently struggle introducing new material since learners lack previous background knowledge (Ngwenya et al., 2021).

1.4. Theoretical Framework

The theoretical framework guiding this study is Kolb's experiential learning style theory, typically represented by the four-stage learning cycle in which the learner touches all the bases. Kolb (1984) states that "learning stages and cycle could be used by teachers to evaluate the learning provision typically available to" learners critically and to develop more appropriate learning opportunities (Figure 1.1). The stages of Kolb's learning and cycles include "concrete experience, reflective observation, abstract conceptualisation, and active experimentation". "This theory is relevant to the present study because" no stage of the cycle is effective as a learning procedure on its own. Going through the cycle results in the formation of increasingly complex and abstract 'mental models' of whatever the learner is learning about". The learning views are an integrated process, with each stage mutually supported and fed into another stage (Malatji & Singh, 2018).

The way that learners learn accounting is related to Kolb's theory (1984). It also includes elements like teaching accounting by actively constructing the ideas' meanings for learners, peers, elders, and teachers. The convergent step is crucial when teaching and learning accounting in the FET phase. For example, if a teacher presents a budgeting lesson, the learners should compare it to their own situation. In order to apply theory to generally accepted accounting principles (GAAP), learners must develop general and accounting skills and values that focus on financial and managerial accounting. Once the learners have mastered these abilities, they should be able to present and explain financial information successfully. According to Kolb's (1984) learning theory, accounting requires that learners actively produce, interpret, experience, and reorganize their knowledge.

Every cycle stage is connected to a different learning style, one of this theory's most crucial and fundamental characteristics. Kolb's experiential learning theory is one of the respected learning theories used in education due to its ability in the modern era. Every learner has a preferred learning style, and for learning, realizing this is one of the first steps in making learners aware of learning activities. The possibility for learners to choose their preferred learning style is significant because of Kolb's theory of learning. Kolb's experiential learning theories and styles have achieved great success and gathered compliments and recognition; however, few critics have seriously attacked learners (Kolb, 1984).

2. Methodology

This study adopted a qualitative research approach to solicit rich depth on how teachers perceive the impact of curriculum changes on the academic performance of accounting learners in four selected secondary schools. According to Maharajh et al. (2016), qualitative research is a type of social activity that focuses on how individuals interpret and make sense of their social realities. Qualitative research was used in this study because it allows accounting teachers to discuss curriculum changes and how they affect their teaching strategies. Furthermore, this study uses an interpretive paradigm to interpret the teachers' experience of the impact of curriculum changes on accounting learners' academic performance. Staviraki (2014), the interpretive paradigm aims to describe events, using the research questions "what" and "why" to describe and explain the impact of curriculum changes on the academic performance of accounting learners. This study further makes use of a case study as a research design. A case study uses various localized data sources to investigate a restricted system. The gathered data generate various answers to the research question(s) (Mckenny & Reeves, 2016).

The study sample size consisted of 20 participants, including four principals, four deputy principals, four department heads, and eight accounting teachers who were teaching Accounting in Grades 10 to 12 in four schools where accounting was offered as a school primary subject in the FET phase, were chosen using a purposeful sampling technique.

According to Creswell (2019), Purposive sampling is the deliberate selection of participants for a study. In other words, the researchers deliberately chose participants who gave them the pertinent data they needed to carry out the research studies and draw meaningful conclusions. Thus, 20 participants from the Shamavunga Circuit were chosen. At the time of the study, the participants were still teaching Accounting at their respective schools. The researchers chose these participants because they belonged to the same group that had studied accounting in a curriculum that specifically covered the audit component that the department had just added. These teachers had a combined total of at least ten years of teaching experience in Accounting.

Additionally, due to their extensive experience as teachers, they had witnessed all the changes made to the accounting curriculum. At the time of the study, each teacher taught at secondary schools (Grades 10 to 12). These same grades also covered the accounting principle of auditing. Table 1 shows the number of participants and their profiles from the four sampled secondary schools.

Table 1 Participants from four schools

Participants	School A	School B	School C	School D
Principal	1	1	1	1
Deputy Principal	1	1	1	1
Departmental head	1	1	1	1
Teachers	2	2	2	2
Total number of 20 participants				

Data were collected through semi-structured interviews. Shange (2018) describes a semi-structured interview as a two-way discussion in which the interviewer requests “the participant questions to collect data and learn about” the participants' ideas, beliefs, views, opinions, and behaviors. An open interview questions guide was used to determine the participants' experience of the impact of curriculum changes on learners' academic performances. Semi-structured interviews were conducted in a face-to-face setting; audio recording was used to capture the participant's responses during the interview, which lasted about 30-35 minutes. The study's main question was: How do accounting teachers perceive the impact of curriculum changes on the academic performance of accounting learners? This primary research question was followed by the questions the teachers were asked during the interview during curriculum changes: What are the main factors affecting accounting learners' academic performance? How do changes in accounting curriculum language impact academic performance among learners in accounting studies? How does the lack of training among teachers in accounting curriculum impact the academic performance of learners? What effects do changes in the curriculum have on learners? A thematic data analysis method, which involved transcribing participant data, was used to examine the data. Thematic analysis, one of the most popular types of data analysis in qualitative research, was used in this study's data analysis (Byrne, 2022). The primary purpose of the thematic analysis used by the researchers was to find recurring trends and patterns in the various data sets used in the study. Mckenney and Reeves (2016) further explain that thematic analysis emphasizes finding, deciphering, and interpreting meaning patterns in non-qualitative data. Descriptive sources were among the various sources used in the data analysis process. In order to make sense of the participant interviews, the data were analyzed by identifying and explaining occurrences from various interviews that resulted in patterns, categories, and themes by connecting sets of relationships.

Researchers conducted semi-structured interviews to examine the teachers' perceptions guided by an analysis of the categories that had previously emerged. Six phases of thematic analysis were taken into consideration during data analysis. Researchers transcribed verbatim. Then started to see patterns and regularities in the data, allowing researchers to draw broad generalizations. This study adhered to ethical considerations. For instance, participants were informed about the aim of the study and that participation in this study is voluntary, and they can decide to withdraw anytime they feel so. In addition, to ensure anonymity, participants were given pseudonyms. Tshwane University of Technology granted ethical clearance with the reference number FCRE/PE/STD/2022/05. The Limpopo Provincial Department of Basic Education permitted the study in schools.

3. Results and Discussions

3.1. Results

This study presented data thematically on teachers' perceptions regarding the impact of curriculum changes on learners' academic performance. The main theme that emerged was the negative impact of curriculum changes on accounting learners' academic performance. Four sub-themes emerged under this main theme: reluctance to adopt new teaching and learning strategies, Teachers who need more confidence, Inadequate skills and training, and language barriers.

Table 2 Sub-Themes and Main Issues Raised During The Semi-Structured Interview

Sub-themes	Main issues raised
Reluctance to adopt new teaching and learning strategies	Invested in the new strategy, traditional approach, and Inadequate teaching resources.
Teachers who need more confidence.	Lack of confidence in implementing the new curriculum makes teachers feel confident and satisfied.
Inadequate skills and training	Abandoning the new methods, insufficient training. Teachers need adequate curriculum support and an expansion of the subject advisors' existing training.
Language barrier	Learners need help with understanding English.

3.1.1. Reluctance to Adopt New Teaching and Learning Strategies

The participants stressed that they were not well invested in the new strategy brought about by curriculum changes and that they would retain the more traditional approach because it was what they were accustomed to. They also emphasized how much better the learners could grasp things when the old way was used.

P4 mentioned: "New methods impact learner's performance, poor performance emanates from poor methodology, and resistance to change affects learner's performance. It is not easy to adapt to changes."

T3 postulated: "The impact of curriculum changes affects learner's academic performance positively and negatively, for instance. Some learners would be used to the old curriculum, and maybe they understand the content in line with the

curriculum. However, when curriculum changes, some learners find it difficult to adjust to that new curriculum".

Reflecting on the comments of P4 and T3, curriculum changes contribute to learners' poor performance in Accounting because learners are acquainted with the old curriculum and find it challenging to adapt to the new changes.

DP 2 mentioned that: "The learner's academic performance in accounting is affected negatively by curriculum changes as teachers resist change. Teachers will often use the old teaching methods instead of the new ones as directed by the new curriculum. As a result, learners will be assessed on what they did not learn. Teachers need to be developed so that they can master the new content and know how to implement the new curriculum so that they can acclimate to the new assessment methods."

DH 3 mentioned: "New curriculum changes usually negatively impact the learners' academic performance, especially in the first few years of introduction. This could be due to inadequate training on the part of teachers and a lack of study and teaching materials. CAPS was introduced around 2012, and the first Grade 12 cohort was written in 2013. The learners' academic performance was initially low but has steadily increased. Now we have many learners achieving distinctions in various subjects."

Based on the above response, it became clear that learners' academic performance in accounting drops drastically because there are not enough teaching resources, and even qualified teachers are a challenge in some schools. During the time of addressing the challenges posed by curriculum change, learners' academic performance is negatively affected, and their future is also affected. Additionally, teachers seem unwilling to abandon their old approach because it helps them deliver lessons effectively. The results indicated that the new method confused them. Therefore, they chose to revert to the old teaching and learning strategy. This resulted in poor accounting performance as a result of the curriculum changes.

3.1.2. Teachers Who Lack Confidence

Participants were asked if teachers needed help with the curriculum changes in Accounting. Both principals, deputy principals, departmental heads, and accounting teachers identified a need for more confidence in implementing the new curriculum. Participants think teachers refrain from teaching accounting as the curriculum constantly changes. The following remarks by principals, deputy principals, departmental heads, and accounting teachers confirm this:

P3 stated, 'They perceive curriculum changes as hurting the performance of the learner. They complain that frequent curriculum changes affect the well-being of educators, leading to stress and anxiety on the part of teachers.'

DP1 indicated that it is not easy to translate knowledge and skills to the learners if I need clarification on my teaching content. The one-day workshop needs to assist me in understanding the content change. To have confidence, more training is needed before I start facing the learners'

DH2 stated, 'Teachers feel uncertain, frustrated, and overwhelmed because I fail to go along with the new changes due to insufficient time to cope and adapt to the new curriculum, which confuses them and causes anxiety.'

T2 shared: 'Teachers lose interest in their work because of the confusion brought by curriculum changes. As a teacher, attending class without understanding what I must teach became tough.'

T8 mentioned: 'The learners are not given quality teaching as you may realise that the teachers themselves, are not exactly sure what needs to be done. This trial and error approach unavoidably affects the output negatively, that is, quality results.'

Because of the curriculum changes, teachers lack confidence in their ability to employ the new teaching strategies. Even though the new curriculum calls for trying new teaching strategies, they refuse to do so. Teachers can drive learners to prefer Accounting and study harder if they are well-equipped with the necessary skills, abilities, and information. This could ultimately improve the learners' academic performances in accounting.

3.1.3. Inadequate skills and training

The participants revealed that they needed to have the adequate skills required for successfully implementing the new curriculum change, resulting in the obligation to return to the old teaching methods and abandon them. Despite being instructed on how to teach the new curriculum, they received a great deal of criticism because they had been using methods with which learners needed to be more familiar, which resulted in learners' poor academic performance, as noted by the participants.

P2 indicated: ' Teachers have to switch off what they know to switch on to the new content brought about by the changes. For this to happen, they must embrace change positively, or they will be left behind. It should be understood that the curriculum will keep on changing. '

P3 mentioned: "Poor training on the new curriculum on the part of teachers. The workshops arranged by the department are concise, leaving teachers with inadequate knowledge to deal with the new curriculum. Inadequate teaching and learning resources. The resources for teaching the new curriculum content are inadequate, leading to poor teaching and learning."

Upon reflecting on the above responses, it is clear that it is difficult for teachers to change their old style of teaching to the new curriculum changes, and teachers' attitudes towards curriculum changes affect the success of the changes in the curriculum. In addition, teachers' inability to move from the old teaching style to the new curriculum impacts learners' academic performance negatively because learners need help understanding the new curriculum.

DP 3 stated: "The availability of resources related to the curriculum changes. Inadequate training of the old teachers on curriculum changes. Teachers' attitudes on the implementation of curriculum change... The learner's attitude has a greater impact on curriculum changes."

DH 3 posited: "The inadequate training of teachers on the new changes may negatively affect teaching and learning. The timing of the changes may also impact teaching and learning."

T8 mentioned: "The ongoing curriculum can be seen as disruptive to teaching and learning, as it often takes teachers away from the classroom. Furthermore, it creates uncertainty, as teachers may not be sure what they are expected to implement is in line with what they are implementing."

Teachers must possess the appropriate skills within the new curriculum to deliver the required results and uphold the expected standards for curriculum delivery. The new

curriculum places a strong emphasis on evaluating both newly learned abilities and previously taught material knowledge. Their familiarity with the new curriculum needed to be improved, which resulted in a subpar execution of the change in curriculum.

P2 remarked: "The training offered is not enough as it only takes a few hours whereas initially one was trained for three or four years. This is so for old teachers who might have experienced several curriculum changes. The new ones might have been trained on CAPS and are implementing it in class."

DP2 stated: "The Department of Basic Education tries as much as possible to arrange workshops and accounting subject training for teachers whenever there are curriculum changes. I feel adequately trained with the necessary skills and knowledge to implement curriculum changes. I went for content training for two weeks and was oriented on what to expect during the current curriculum changes. This was done for all the grades and all the subjects. It was done so that the implementation of curriculum changes becomes easy. I noted that gaps are identified during the implementation of curriculum changes and, when identified, have to be addressed as soon as possible to address differences during the implementation."

Based on the comments of **P2** and **DP2**, it is clear that the Department of Education should arrange workshops that will equip teachers with new knowledge and skills that will enable them to present the lesson very well to the learners. The new curriculum will empower learners and teachers with the skills required in today's world.

DH2 responded: "No, the training time is insufficient, and the people who train us do not have adequate knowledge and skills to do so, and they bombard us with a lot of information in a short period."

T2 stated: "No because the department can only organize three-day workshops to train us about curriculum changes, which I do not think is enough based on the huge area they must cover. This results in them not providing us with adequate information."

Teachers must receive the necessary training to create their classroom resources, which requires time to plan and build them. The relatively brief training workshops' brief duration worries teachers, who also need to be addressed with the workshops' content. As a result, learning what is expected of them is difficult for teachers who need more training. Teachers need adequate curriculum support and an expansion of the subject advisors' existing training. If teachers do not comprehend the curriculum change, the accounting curriculum frequently fails to achieve its goals. It was essential to have high-quality professional development to make implementing new changes easier.

3.1.4. Language barrier

Teachers reported that learners' poor comprehension of English also impacted their performance in other disciplines. One must know that South African learners learning English as a first foreign language have relatively limited comprehension skills. One of the twenty participants mentioned that the Department of Basic Education ought to take immediate action to assist learners in strengthening their command of English, which is used as the language of learning and teaching. One participant stated the following:

T7 commented: "The new curriculum brought significant demands that require a good command of the English language. A high level of questions that involve

problem-solving, analysis, and interpretation affects comprehension of the requirements of most questions.’’

The participants suggested that if learners struggle with understanding English, it will eventually influence other disciplines, especially those that need interpretation and analysis, like Accounting.

3.2. Discussion

The study revealed that the availability and unavailability of resources, Inadequate training for teachers on curriculum changes, time constraints, and learners' progression are major challenges to learners' academic performance. The study findings revealed that teachers did not see any justification for changing how they teach in the classroom. The study also revealed that some teachers would prefer to adopt new teaching strategies, making it exceedingly challenging for those who want to support the success of curricular modifications in improving Grade 12 Accounting academic achievement. The findings align with a study by (Machaba, 2016), who discovered that while change might evoke negative feelings in teachers and learners, it can also spur growth and advancement if appropriately managed. The study further found that teachers claimed that they were unable to recognize if what they were doing was in line with the new methodology or not because they did not understand the new methods; as a result, they will struggle to implement the curriculum effectively, resulting in the poor academic performance of Grade 12 learners in Accounting.

The study findings revealed that teachers are the drivers of curriculum. If they have competence and confidence in the new curriculum, the intended outcomes will be realized, and learners' performance in Accounting will suffer consequently. The study found that teachers are the primary learning resources, and their abilities significantly impact learners' achievement. These results are consistent with Letshwene and du Plessis (2021) [theory](#) that teachers shape curricula and that if they lack competence and confidence in the new curriculum, expected outcomes will not be realized. Thus, learner performance will suffer as a result. The study's findings further revealed that teachers must modify their pedagogical orientation and thinking to meet the demands of curricular reform. This is in line with a study by Letshwene (2014). Accounting teachers will be able to integrate new techniques, theories, and philosophies into Accounting by having learners arrive prepared and comprehend the content to be covered in full in class.

The findings of this study showed Accounting teachers that learners' inadequate background knowledge slowed the successful introduction of the subject in the classroom due to curriculum changes. This study revealed that teachers can learn new teaching strategies during professional development. When they return to the classroom, they can modify their curricula and teaching methods to meet their learners' requirements and improve their academic performance. Susani (2017) provides evidence of the value of in-service training for teachers, stating that regular exposure to in-service training enables teachers to acquire the prerequisite skills and competencies. Iwu (2019), who contends that most Black teachers in South Africa received insufficient training and were thus unable to teach effectively, repeats this observation. This suggests that teachers find it challenging to teach and learn subjects satisfactorily in their schools. The study revealed that teachers agreed that they had received training on the curriculum changes in Accounting, but they felt it needed to be more. They also expressed concern over the workshop time allotted, claiming it needed to be more sufficient to absorb the new content fully. As a result of inadequate training in curriculum changes, the performance of Grade 12 Accounting learners has been affected. Implementing a progression policy, which permits learners to advance from one grade to the next, may also be to blame for learners' poor content knowledge (Letshwene & du Plessis, 2021).

The study found that even though teachers did not gain much from the Department of Basic Education workshops, these events gave them a forum to voice their concerns and solicit advice and support from teachers outside their schools (Ngwenya et al., 2021). Teachers acknowledged that one of the main issues impeding the proper implementation of the curriculum was a need for sufficient in-service training to prepare teachers for curriculum changes (Susani, 2017). They were more interested in the informal support networks the gathering provided than the workshop's content. The study found that the problem was the language itself rather than the learners' incapacity to communicate in English and understand the inquiry due to curriculum changes, negatively impacting learners' academic performance in accounting. These results are consistent with the research of (Letshwene and du Plessis, 2021), who found that teachers were dissatisfied with the poor comprehension of the English language their learners and that this contributed to their poor performance in Accounting, particularly in the areas of information interpretation and analysis.

The findings further revealed that learners in the selected secondary school struggled with English as the curriculum changes required the Accounting content to be delivered in English. Accounting was taught in English, and the poor performance resulted from learners finding it challenging to interpret and comprehend the questions because they needed to understand the language. When learners learn in a language other than their mother tongue, they cannot always interpret a question correctly in the examination (Letshwene, 2019). In a study conducted in Namibia, Nkandi (2015) identified that English as a medium of instruction contributes to the learners' academic performances, while Venter (2020) found that acquiring English at an early age enhances academic achievement. By implementing language across the curriculum (LAC), learners engage with a subject while using the language to gain and build knowledge, thereby improving their proficiency in the target language.

The effectiveness of learners in accounting was influenced significantly by the medium of instruction as well. The method of instruction employed in the teaching and learning of Accounting impacted the learners' academic success (Letshwene, 2019). To fill in the blanks or emphasize the key points, learners learning accounting terms frequently had language barriers. This is consistent with Makgato (2014), assertion that teachers must permit learners to code-switch freely to encourage class involvement. The teachers' opinions and observations align with those of (Myers, 2016), who discovered that learners had to translate accounting concepts into English before translating them into specific meanings in the accounting field. Group discussions had to be used by teachers as a strategy to encourage learners to share their ideas and thoughts and accommodate learners. As a result, a learning environment was created that supported learners' freedom of expression in their groups and their native tongue.

4. Conclusion

The aim of this study was to explore the teachers' perception of the impact of curriculum changes on Accounting learners' academic performances. Based on the findings, when curriculum changes occur, it can negatively affect the academic performance of Accounting learners. This happens because teachers are not adequately prepared to teach the new curriculum, and schools lack the necessary resources to support them. To counteract this negative impact, planning for future support in delivering accounting learning materials is essential. Additionally, teachers should receive training before implementing the new curriculum to familiarise themselves with the changes. Before making any curriculum changes in the future, the department should ensure that teachers and school management receive sufficient training. Professional development for teachers is crucial in this regard. Offering opportunities for professional growth could enhance teachers' ability to teach accounting

effectively and improve their expertise in the subject. The limitation of this study lies in its relatively small sample size, comprising only 20 participants.

Consequently, the findings derived from this study may offer a partial understanding of entirely accounting teachers in Limpopo Province, South Africa. As such, future research must employ a quantitative approach and expand the participant pool to include accounting teachers from various provinces across South Africa. This would facilitate a more robust and inclusive analysis of the subject matter.

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