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# Learners' Knowledge Gaps as an Obstacle to Implementing Innovative Pedagogy in Accounting

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**ABSTRACT**

This study examines how learners' knowledge gaps hinder the effective implementation of innovative pedagogical practices in accounting classrooms. Framed within an interpretive paradigm, the research employed a qualitative case study approach involving eight accounting teachers who were purposively selected. Data collected through focus group discussions revealed that many learners enter the Further Education and Training (FET) phase without foundational knowledge in financial literacy, numeracy, and key accounting concepts. This lack of preparedness disrupts lesson planning, delays curriculum progression, and limits the implementation of innovative teaching strategies. Although teachers often resort to remedial instruction, the tension between the need for remedial support and the inflexible demands of strict curriculum pacing illustrates a systemic misalignment with constructivist principles. The study suggests the need for early intervention in lower grades and increased curricular flexibility. It offers valuable insights for the Department of Basic Education and school stakeholders to create opportunities for targeted learner support, including structured Grade 10 catch-up programs and differentiated instructional approaches without disrupting curriculum flow or compromising teaching quality.

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## INTRODUCTION

Teaching strategies are widely recognized as having a significant impact on learners' academic achievement, as they are integral to the effective delivery and assimilation of new content outcomes (Dem & Seden, 2025; Prediger & Erath, 2022; Vimbelo & Bayaga, 2023). It is therefore essential that teachers employ pedagogically appropriate methods to facilitate the construction of meaningful knowledge and learning. Consequently, professional development programs are increasingly focusing on equipping teachers with innovative, learner-centered instructional strategies and methods that promote critical thinking, creativity, and deeper conceptual understanding (Frick et al., 2020; Netshivhumbe, 2025). Although there is a growing emphasis on adopting innovative instructional strategies, various barriers may hinder their effective implementation.

Research confirms that learners' knowledge gaps pose persistent challenges, often delaying the effective implementation of differentiated strategies (Aguhayon et al., 2023; Alreshidi, 2023; Farhan, 2024). According to Aguhayon et al. (2023), when learners lack foundational knowledge or struggle with basic skills, it becomes difficult for teachers to apply newly acquired pedagogical techniques that require active learner engagement, higher-order thinking, and independent exploration. This is confirmed by Mukuka and Alex (2024), who found that many learners lack

foundational mathematical knowledge, which hampers their ability to learn higher-order concepts effectively.

In South Africa, several studies have shown that accounting as a subject is influenced by changes in the field, driven by updates to international standards and global market trends (Dikgale & Chauke, 2024; Gobingca & Kiva, 2024; Hendriks & Dunn, 2021; Ntshangase & Mabusela, 2023). As a result, recent reforms in the accounting curriculum have had a notable impact on both instructional content and teaching methods (Ngwenya & Arek-Bawa, 2022). Ntshangase and Mabusela (2023) found that recent curriculum reforms place a growing emphasis on innovative approaches, such as problem-based learning, technology integration, and learner-centered methods, to deepen conceptual understanding and support real-world applications. This finding is confirmed by Brod (2021) and Farhan (2024), who emphasize that active learner-centered methods address diverse learning preferences, encourage active participation, and foster critical thinking and problem-solving skills essential for advanced study in accounting. However, the success of these strategies often depends not only on teachers' instructional practices but also on learners' readiness to engage with new pedagogical approaches. Therefore, attempts to enhance accounting teachers' pedagogical practices may be hindered by the need to accommodate underprepared learners, thereby limiting the effective enactment of innovative teaching strategies. A critical, yet often overlooked, barrier to implementing these strategies effectively is the presence of significant knowledge gaps among learners, especially in foundational accounting concepts (Immelman et al., 2020; Mukuka & Alex, 2024). In accounting education, where cumulative knowledge is essential and topics are built on prior understanding, these gaps become even more detrimental.

According to Prediger and Erath (2022), learning gaps are the differences between what learners are expected to know and what they actually know. These gaps occur when learners have not fully grasped a concept or skill necessary for success. Hendriks and Dunn (2021) highlight that learners with insufficient foundational knowledge often struggle to build on what they have learned to understand new ideas or apply their knowledge in different situations. Therefore, understanding what learners already know is essential for effective teaching (Dem & Seden, 2025). Brod (2021) emphasizes that identifying learners' misconceptions and prior knowledge is a critical aspect of teachers' pedagogical content knowledge, which significantly contributes to successful teaching and learning. This awareness enables teachers to adjust their lessons and adopt appropriate instructional strategies that address learners' diverse needs (Dem & Seden, 2025). In the absence of this insight, instruction may become ineffective. Prediger and Erath (2022) echo this view, arguing that foundational knowledge gaps must be addressed before introducing pedagogical approaches that foster independent thinking and deeper understanding. In accounting education, the success of teaching strategies is closely linked to learners' grasp of core concepts. However, existing research shows that many learners lack basic financial literacy, numeracy, and economic understanding (Dikgale & Chauke, 2024; Mkhize et al., 2022). When learners enter classrooms with significant knowledge gaps, it constrains the teacher's ability to shift from traditional instruction to more learner-centered, inquiry-based, or technologically integrated approaches (Aguhayon et al., 2023; Immelman et al., 2020; Kexin & Buang, 2024).

A study by Farhan (2024) found that accounting teachers often attempt to employ case-based learning and inquiry-based teaching to enhance students' analytical and critical thinking skills. However, Dikgale and Chauke (2024) contend that the effective implementation of such innovative strategies requires learners to possess a solid foundational understanding of key accounting principles. In a study conducted by Mukuka and Alex (2024), teachers found that mathematics learners struggled to engage meaningfully in inquiry and misinterpreted complex problems because they lacked an understanding of foundational concepts. Research by Mabulana and Mukuna (2023) further suggests that teachers are less likely to adopt new teaching methods if they believe their learners are unable to handle open-ended tasks due to gaps in conceptual understanding and readiness. This is confirmed by Alam (2023), who highlights that learners without a strong grasp of basic content may struggle to participate in student-led activities,

rendering these methods less effective. Immelman et al. (2020) found that when teachers perceive learners as lacking essential conceptual foundations, they frequently revert to traditional, teacher-centered approaches that prioritize repetitive drills and procedural learning. According to Netshivhumbe (2025), an overreliance on rote methods can reduce learner engagement and the development of higher-order cognitive abilities such as creativity and problem-solving skills, especially in diverse classrooms where learners may benefit from differentiated and interactive learning experiences.

Although foundational knowledge is a crucial precursor to knowledge development, there appears to be a paucity of research that explains how such gaps hinder the successful implementation of innovative pedagogies in accounting. Against this background, this study aims to address the existing knowledge gap by exploring teachers' views on how insufficient learner background knowledge acts as a barrier to the successful implementation of innovative strategies for enhancing the teaching of accounting. It examines how these gaps impact instructional decisions to foster innovation in accounting education. The study findings may assist stakeholders in education, including government officials, in recognizing the need to strengthen learners' foundational knowledge by providing opportunities to enhance remedial teaching and diverse instructional approaches that meet learners' varied needs and utilize relevant resources. Insights from the study can help accounting teachers better understand how learners' knowledge gaps impact teaching strategies, allowing them to tailor instruction more effectively. In undertaking this research, we were guided by the following question: What are teachers' views on how insufficient learner background knowledge hinders the successful implementation of innovative accounting pedagogies in South Africa?

The figure below illustrates the overall research flow diagram, providing a structured representation of the methodological processes followed in the study.

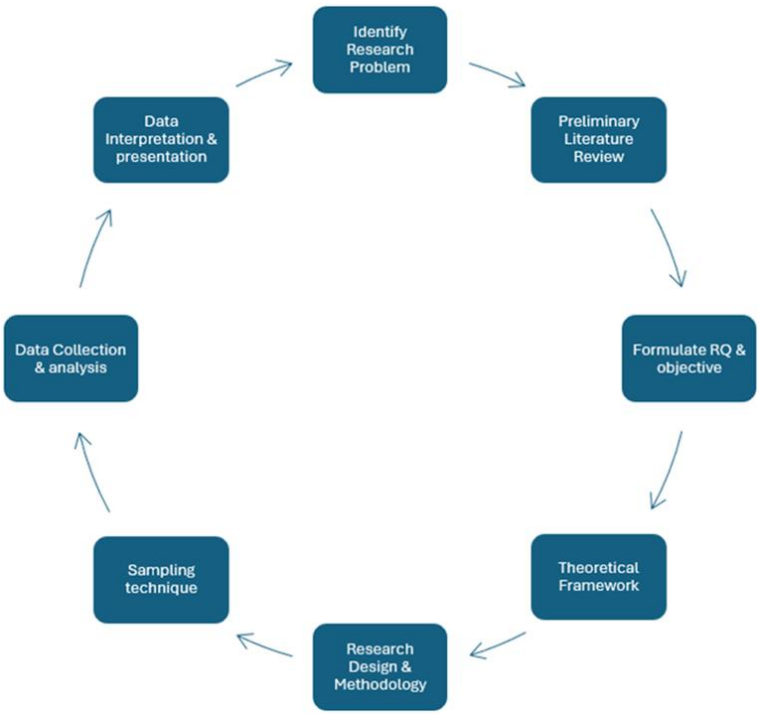


**Figure 1.** Research flow diagram

## Theoretical Framework

This study is grounded in constructivist theory, which views learning as an active process where learners build knowledge by connecting new information to prior experiences and understanding (Chand, 2023; Misra, 2020). Constructivism emphasizes that knowledge is not passively received but actively constructed through engagement, interaction, and reflection. During the construction

of knowledge, learners are seen as active participants who bring existing ideas into the classroom, forming the basis for new learning (Wibowo et al., 2025). Constructivists assume that the learning process is based on previous constructs. Hence, meaningful learning occurs when learners reflect on new knowledge and link it to their pre-existing frameworks of knowledge (Misra, 2020). In constructivist classes, teachers and learners collaborate to create meaning, with the teacher serving as a facilitator rather than a transmitter of knowledge. In this context, social interaction is essential since learning often occurs through supportive group work, discussions, and problem-solving activities (Muhajirah, 2020; Tsotetsi & Omodan, 2020). These interactions foster critical thinking, effective communication, and a deeper understanding of the subject matter.

Constructivism is primarily critiqued for its emphasis on learning based on prior conceptions and active discovery learning, as some form of knowledge or learning, such as scientific ideas, is an abstraction of plausible reality rather than an accurate representation of reality itself (Tsotetsi & Omodan, 2020). Muhajirah (2020) further argued that the assumption that knowledge constructed by learners is more valuable than knowledge that is explicitly taught is misguided since it is unrealistic for a child to discover in a short period what seasoned scholars have taken years to discover. Nonetheless, it is widely acknowledged that prior knowledge is a key influence in the learning process (Alam, 2023; Chand, 2023), which is why it is utilized in this study, aiming to explain how the prior knowledge gap hinders the successful implementation of innovative pedagogies in accounting education.

Constructivism is especially relevant to accounting education, where learners are expected to have an active role in constructing knowledge through experience and interaction with their environment (Misra, 2020). Effective learning occurs when learners reflect on and apply concepts in real-world scenarios, often in collaboration with peers and under the guidance of their teacher. Using constructivist theory as a lens allows the study to explore how learners' prior knowledge, or lack thereof, shapes teachers' pedagogical decisions. It also aligns with the core assumption that teaching strategies should build upon what learners already know, making it a suitable theoretical framework for understanding how knowledge gaps affect teaching practices.

## RESEARCH METHOD

### Research Design

The study is framed within the interpretive paradigm, which, as Nickerson (2022) explains, aims to understand phenomena from the participants' perspectives. In this context, researchers engaged with participants to gather their insights on the knowledge gaps among the learners in accounting. A qualitative case study design was adopted for this research to capture and interpret participants' perspectives (Yin, 2018). According to Pokharel et al. (2024), case studies are well-suited for capturing individuals' experiences within real-life contexts and the contextual factors that shape their practices. In this study, the case study design enabled an in-depth exploration of the multifaceted challenges associated with implementing innovative pedagogies in accounting education.

### Sampling


**Figure 2.** Location of the study

In qualitative research, sampling involves selecting a portion of the entire group of individuals that form part of a specific group of interest to the research study (Makwana et al., 2023). While there were twelve secondary schools in the cluster, research was conducted in eight semi-rural schools in the Pinetown district, KwaZulu-Natal, South Africa, due to the ease of access.

Therefore, the study employed purposive and convenience sampling to select eight accounting teachers (one teacher from each selected school) who taught accounting in the Further Education and Training (FET) phase. The number of participants is supported by Hennink and Kaiser (2021), who assert that in a qualitative research study, the researcher selects a small number of participants who serve as key informants, as the aim is to gain an in-depth understanding and description of a given phenomenon under study. Pseudonyms were used to protect the identity of the teachers.

**Data Generation**

In line with a qualitative study, focus group discussions (FGDs) were deemed suitable data collection techniques for facilitating discussions with participants (Nyimbili & Nyimbili, 2024). According to Alam et al. (2025), FGDs consist of carefully designed discussions that allow participants to express their points of view in a group setting. A semi-structured interview guide or schedule was used as an instrument to facilitate a discussion, fostering active participation and in-depth discussion. The discussions created a space where teachers openly shared their experiences as peers and discussed their thoughts on learners' knowledge gaps and how these gaps impact teaching strategies (Nickerson, 2022; Samsari et al., 2024). The discussions took place on Saturdays in a convenient school for the participants. Talking to all the participants helped to elicit a balanced view regarding factors influencing teaching, and it also enhanced the study's trustworthiness. All discussions held during meetings were recorded using a recording device to capture the views of all teachers.

**Data Analysis**

Thematic analysis was employed to analyze the qualitative data collected through focus group discussions. This strategy was suitable since we sought to understand experiences, thoughts, and views across different datasets (Nyimbili & Nyimbili, 2024). The process began by familiarizing ourselves with the data through transcribing audio data to textual data and reading the transcripts several times. This process helped identify preliminary patterns and recurring issues that informed the coding. We then used open coding by manually assigning codes that capture the essence of meaningful units of text (words, phrases, sentences, or paragraphs). The aim was to reduce the data into manageable segments without losing important meaning. Related codes were grouped together into categories that represent broader ideas or phenomena. Categories were further refined and clustered into specific themes. The findings were presented according to the various themes that emerged from the analysis. The participants were asked to verify that the transcribed data accurately represented what had been said in the discussions, serving as a form of member checking and thereby enhancing the credibility and trustworthiness of the research (Alam et al., 2025).

**Ethical Considerations**

The ethical code of conduct was adhered to throughout the study. An application was submitted to the University of KwaZulu-Natal's ethics committee to request approval, and an ethical certificate was subsequently awarded (ref: HSSREC/00006503/2023). Permission to conduct research at the selected schools was requested from the Department of Education. The process of obtaining consent from the participants was adhered to as required by the code of ethics. Pseudonyms were used for anonymity.

## RESULTS AND DISCUSSION

### Results

In responding to the question 'What are teachers' views on how insufficient learner background knowledge hinders the successful implementation of innovative accounting pedagogies in South Africa?' the findings of this study were consolidated into the following three themes: Barrier to curriculum progression**,** delayed implementation of advanced teaching strategies, and extra remediation responsibilities. Verbatim quotes are used to support the data presented.

### Barrier to Curriculum Progression

This theme presents findings on how learners' limited exposure to accounting concepts and weak numeracy skills restricted curriculum progression.

### Limited exposure to new and advanced accounting concepts

Given the cumulative nature of accounting, where knowledge progresses both within and across topics, teachers reported challenges in introducing new content that depends on learners' understanding of foundational concepts taught in preceding grades. Teachers mentioned that without prior exposure to financial literacy, numeracy skills, and basic financial concepts, learners often struggle to apply these concepts when required to solve financial problems**.** When **t**he teachers were asked, 'To what extent do learners' limited exposure to fundamental financial concepts affect the introduction of new accounting topics?' they alluded that a lack of foundation in key topics critical for understanding accounting concepts, such as double-entry bookkeeping, financial statements, and accrual accounting, forces them to reteach basic concepts. Deli felt that this delays the introduction of new concepts, which inevitably constrains curriculum coverage and disrupts the intended instructional progression.

> *"Accounting builds on foundational principles, so when I teach and find that learners do not have enough prior knowledge, I have to slow down and constantly go back to what they do not know. Sticking to my plan is challenging because I often have to go back and reteach material that students do not know before I can move on to more advanced accounting principles. I always find that there is little time left to cover the schedule according to the ATP."*

In addition to the above question, the following question was asked to establish teachers' views on learners' learning and understanding of advanced concepts: 'How do gaps in learners' background knowledge influence their ability to understand more abstract or advanced accounting content?' Teachers raised concerns regarding a significant gap between curriculum expectations and learners' actual preparedness. They explained that most learners lack a firm grasp of the essential foundational concepts that underpin the subject. This lack of basic conceptual understanding makes it difficult for learners to engage with more complex content, ultimately hindering their ability to progress confidently through the accounting curriculum. Khetha acknowledged this concern, confirming that learners' unfamiliarity with these basic concepts creates a cognitive barrier, making the introduction of more advanced topics substantially more challenging. Khetha had this to say:

> *"Most learners come into accounting without even the most basic financial literacy. They struggle with concepts such as income, expenses, liabilities, and assets. I cannot simply continue teaching new topics because when introducing a new topic, I always start by asking questions or giving them activities that build on what they did in previous grades. If I see that there are concepts that they do not understand, it is difficult to introduce more advanced topics.* (Khetha)

Overall, teachers emphasized that gaps in learners' foundational financial knowledge significantly hinder the effective introduction of new accounting content. Because many learners lack the essential principles needed to understand advanced topics, teachers are often forced to reteach basics, which slows the instructional pace and limits curriculum coverage. These deficits create cognitive barriers that make abstract concepts more difficult to grasp, ultimately disrupting the intended progression of learning throughout the accounting curriculum.

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**Delayed Procedural Skills Development**

Participants were further asked to reflect on how learners' numeracy skills, such as performing basic calculations, impact their ability to engage with accounting tasks that require procedural knowledge. Cebo's view regarding learners' weak mathematical competence draws attention to another critical dimension of foundational deficits affecting accounting learning. She indicated that many learners struggle to execute even the most basic calculations with confidence, indicating a deeper sense of numerical insecurity. This lack of ease with fundamental arithmetic not only hampers their ability to carry out routine accounting procedures but also significantly limits their capacity to engage meaningfully with more advanced and abstract tasks.

> *"I often find that learners lack essential numeracy skills to calculate VAT, Cost, and selling price. I always wonder if they cannot do simple calculations confidently, how can they manage complex accounting problems? That is why we find ourselves having to go back and revise work that they did in Grade 8 and 9. It is not fair to continue to teach while more than half of a class does not understand previous knowledge."* (Cebo)

The teachers believed that learners are required to understand the underlying calculations before they can competently engage in procedural tasks. However, when asked, 'How does learners' lack of confidence in numerical reasoning affect learning and understanding of accounting procedures?' Enzo indicated that learners are often introduced to formal accounting procedures without sufficient mastery of the basic calculations and foundational concepts required to learn more complex procedures, such as the accounting equation and ratios. This lack of preparedness necessitates additional time spent reinforcing these fundamentals, which in turn delays the introduction of procedural skills, including the preparation of financial statements and the analysis and interpretation of financial ratios.

> "*Many learners often struggle with basic calculations or concepts when it's time to teach the formal accounting procedures. I have noticed that procedural skills, such as preparing financial statements, are introduced late because we spend a significant amount of time covering basic calculations, including interest and ratios. We must ensure that they understand what they are preparing, as calculations need to be performed before they prepare financial statements or record transactions. Some learners don't fully understand the steps, which slows down their progress. This delay means we are constantly catching up while trying to stick to the curriculum schedule.*"

The findings clearly demonstrate that a lack of foundational skills in financial literacy and numeracy significantly impacts learners' ability to succeed in accounting. When these basic competencies are underdeveloped, learners struggle to understand and apply accounting principles and procedures. As a result, teachers must spend considerable time addressing these remedial gaps rather than progressing with the intended curriculum. This not only slows the pace of the curriculum but also impacts learners' overall achievement and confidence in the subject.

**Deferred Implementation of Advanced Teaching Strategies**

This theme presents data on how learners' lack of foundational concepts delays the implementation of advanced teaching strategies that enhance critical thinking, forcing teachers to rely heavily on traditional teaching strategies.

**Reduced time for higher-order thinking activities**

When teachers were asked whether they could implement diverse teaching strategies aimed at developing the critical skills necessary for analyzing financial problems, many explained that learners' weak foundational knowledge made this difficult. Because learners lack a solid grasp of basic concepts, they struggle to apply their knowledge to real-world accounting situations or engage meaningfully with higher-order tasks. Instead of engaging learners in authentic financial activities to deepen understanding and promote critical thinking, teachers often find themselves relying on rote memorization strategies to compensate for gaps in prior learning. As a result, the potential benefits of innovative teaching methods are limited, and meaningful conceptual learning is compromised. Felix echoed his view:

> *"Problem-solving questions require learners to discuss problems in groups. This works best when learners have a basic understanding on which to build. When I initiate discussions, I notice that learners tend to hesitate and often remain silent. I know that it is not that they do not want to engage; they do not have the conceptual background to contribute meaningfully."* (Felix)

Sharing similar sentiments, Enzo's concern reveals a tension between aspiring pedagogical goals and the practical realities of learners' foundational gaps. While he expresses a clear desire for Grade 12 learners to engage in higher-order thinking, such as analyzing problems, constructing arguments, and offering diverse viewpoints, these ambitions are constrained by learners' limited mastery of basic accounting concepts. Enzo explains how insufficient foundational knowledge restricts the use of problem-solving and inquiry-based strategies, forcing him to revert to repetitive practice activities that aim to reinforce formulas and definitions. Enzo highlighted how he resorted to a drilling teaching strategy:

> *"I want to see my Grade 12 learners analysing the problems, arguing, and providing different opinions. However, if they struggle with the basic concepts, instead of engaging them in problem-solving, I sometimes rely on extra practice activities to reinforce learners' understanding and retention of key formulas and definitions".*

Learners' weak foundational knowledge significantly limits teachers' ability to implement advanced, learner-centered teaching strategies aimed at developing critical thinking and problem-solving skills. Because learners lack essential conceptual grounding, they hesitate to participate in discussions, struggle to analyze financial problems, and engage meaningfully with higher-order tasks. As a result, teachers are compelled to delay innovative pedagogies and rely on repetitive practice or rote memorization to compensate for learning gaps.

**Heavy Reliance on Traditional Teaching Methods**

Teachers expressed dissatisfaction that most learners lacked prior knowledge, which constantly obliged them to use teaching strategies that accommodate all learners. They felt that this made implementing structured teaching methods, such as case-based learning or problem-solving teaching, difficult. Teachers noted that learners with knowledge gaps often exhibit low academic motivation, which makes them hesitant to participate in class discussions. The fact that most learners lack sufficient basic concepts and procedural knowledge hinders the implementation of more advanced, interactive teaching methods. Gciniwe complained that this lack of engagement forces teachers to rely on passive learning strategies, reducing interactive and applied learning opportunities.

> *"When introducing problem-solving, I give my learners scenarios. This is important to make the concepts more practical. When solving problems, I want them to start by discussing what the scenario is about and identifying the problem. Many learners could not participate in identifying problems and providing solutions because they lack a basic understanding of the concepts needed to analyse cases well. I usually use traditional teaching methods like writing examples on the board and giving them solutions to the questions."* (Gciniwe)

The findings revealed that the delayed implementation of advanced teaching strategies is largely rooted in learners' insufficient foundational knowledge, which restricts their ability to engage meaningfully in interactive and higher-order learning activities. Teachers consistently reported that methods such as problem-based learning, case-based instruction, and collaborative problem-solving become difficult to sustain when learners lack the basic concepts needed to analyze scenarios, participate in discussions, or apply knowledge to real-world contexts. As a result, teachers are compelled to revert to traditional, teacher-centered approaches that emphasize memorization over conceptual understanding. This reliance on passive instructional strategies not only limits opportunities for deeper learning but also constrains the potential for pedagogical innovation, reinforcing a cycle where foundational gaps continue to hinder the effective implementation of advanced teaching methods.

**Extra Remediation Responsibilities**

This theme presents data on how teachers supported learners and how the remedial activities were restricted by curriculum demands.

**Additional Consultation Times to Support Learners**

Teachers acknowledge that many learners entering the Further Education Training (FET) phase of accounting often lack a strong understanding of basic accounting concepts and skills. Teachers were asked to explain the strategies they use to manage learners' foundational deficits while still meeting ATP expectations. Juba highlighted that because most learners lack the basic concepts and procedural knowledge required to learn new topics, they often need to allocate more time for remedial lessons.

> *"We know that every year, many learners begin Grade 10 Accounting without a firm grasp of the basics because they did not learn them well earlier. This makes it difficult for me to start a new topic because each topic has its own previous concepts that the new one builds on. Therefore, learners must be familiar with these concepts before proceeding to the new topic. What I normally do is dedicate my first lesson to teaching those previous concepts, give them activities, and then start a new topic in the following lesson."*

Other teachers reported that they had to allocate additional time outside of regular teaching hours to help learners address foundational knowledge gaps. Xola mentioned that, besides reteaching prior concepts needed to understand new topics, he is often obliged to offer remedial sessions and individual consultation times to support learners. This is how he expressed himself:

> *"I am teaching Grade 11, and most of them are struggling with Grade 10 work. I cannot just move on when they do not understand the basics. Although I normally review previous concepts in class, I often have to stay after school or come in early to give extra lessons to those whom I have identified as needing them. I also ask them to come during break time to give them individual help."*

Felix was of the view that, because remediation requires teachers to differentiate instruction, he was required to devise different strategies to scaffold and to support learners at varying levels of understanding. He felt that the need to support these learners' demands required significant preparation and resource development beyond regular teaching duties.

> *"You cannot teach everyone the same way when some are far behind. I need to plan various activities, create supplementary materials, and devise simpler explanations of concepts, as well as develop strategies for preparing statements and performing calculations, in addition to my regular tasks. It takes a lot of time and effort just to get everyone on the same page."*

Lunga felt committed to offering personalized remediation and extra take-home activities that require individual feedback. However, she expressed concern regarding the additional workload that arises when teachers attempt to provide targeted academic support to learners who struggle with accounting concepts. The need to review learners' work on a one-to-one basis further intensifies this burden, as such individual feedback is time-consuming yet essential for addressing persistent misconceptions.

> *"I often give them extra homework based on what they are struggling with, but that means more marking for me. Then I have to spend time going through their answers one-on-one, which takes up a lot of my time outside normal lessons."*

The findings reveal a clear tension between learners' diverse educational needs and the practical limitations faced by teachers in meeting those needs. While teachers frequently design and assign individualized homework tasks that target specific areas of learner difficulty, this personalized support inevitably increases their marking load and demands additional time for one-on-one feedback.

**Curriculum Demands Restrict Opportunities for Remedial Support**

It was necessary to determine whether teachers have sufficient time to reinforce basic accounting concepts that learners may have missed in earlier grades. The teachers were asked, "How do

curriculum coverage requirements impact your ability to support learners who struggle with essential accounting principles from previous grades?" Despite the need to offer personalized support, teachers felt that this approach substantially increases marking responsibilities and extends working hours beyond regular classroom instruction. Another key challenge was the need to cover all topics outlined in the Annual Teaching Plan, which limits the time available to properly support learners by accommodating their different learning needs and varying paces. Because there is so much content to cover, there is not enough time to review the basic concepts. This is what Juba said:

> *"I often need to spend extra time on remedial lessons, but the syllabus is long, and there is so much to cover. The Annual Teaching Plan dictates what to teach and when, making it challenging to ensure that learners grasp the essential foundations they lack. It leaves little room to support learners who need help. It is hard to balance everything. There is no time for us to verify that they understand what we need them to grasp before introducing new knowledge. This affects them even in Grade 12, their success in later grades."*

Juba's view was supported by Khetha, who also reflected on how the pacing of the ATP allows him to address gaps in learners' foundational accounting knowledge before introducing new content:

> "*Most Grade 10 learners do not understand basic concepts that are taught in EMS. Even if we see that they struggle with fundamental concepts from previous grades, we cannot teach all of these concepts till we are satisfied that they know them because we have to follow the Annual Teaching Plan. It is frustrating because we can't give them the support they need, and they will go to the following grades, still lacking a good understanding.*"

The findings show that teachers regularly extend their teaching hours to address learners' foundational gaps. While these extra consultation times are vital, the demanding syllabus limits sustained remediation and individual support. As a result, teachers struggle to balance curriculum coverage with the personalized assistance necessary for learners to grasp essential concepts before progressing.

**Discussion**

Research suggests that drawing on learners' existing knowledge, experiences, and understanding can support learning by facilitating the use of scaffolding and practical examples, thereby enhancing knowledge acquisition and retention (Alam, 2023; Alreshidi, 2023; Wibowo et al., 2025; Sari et al., 2024). However, previous studies, such as the one conducted by Mukuka and Alex (2024) in mathematics, found that without a solid grasp of basic concepts, including number operations and algebraic manipulation, learners find learning new concepts overwhelming, leading to disengagement or rote memorization. These assertions are confirmed by the findings of this study, which reveal a significant challenge faced by teachers in the Further Education and Training (FET) phase, as learners often enter this phase without a solid foundation in basic accounting knowledge and skills. While the constructivist theory assumes that the learning process is based on prior knowledge and constructs (Muhajirah, 2020), in this study, learners struggled to engage with more complex topics as they lacked an understanding of fundamental concepts. This finding is confirmed by Ngwenya and Arek-Bawa (2022), who asserted that when students lack prerequisite knowledge, they experience cognitive overload, struggling to grasp multiple accounting concepts simultaneously. Learner gaps in knowledge forced teachers to spend additional time reteaching foundational content. The requirement to revisit basic content interrupts the introduction of more advanced concepts in the accounting curriculum, which restricts curriculum progression.

The findings of this study echo those of previous scholars (Aguhayon et al., 2023; Alreshidi, 2023; Mukuka & Alex, 2024; Netshivhumbe, 2025) who concluded that a dearth in foundational accounting knowledge and skills hinders teachers' use of contemporary teaching strategies capable of engendering higher cognitive attributes and independent learning. Teachers raised concerns that they could not introduce innovative strategies that engage learners in activities that

allow them to explore different possibilities. In agreement with Hendriks and Dunn (2021), the findings revealed that the absence of basic accounting knowledge hinders the application of learner-centered and case-based teaching strategies, which are vital in promoting critical thinking and analytical skills. When such knowledge is lacking, teachers are compelled to resort to conventional, passive methods to cater to all learners. These techniques prioritize transmitting information and rote learning over fostering conceptual understanding, ultimately hindering learner support and advanced thinking skills (Gobingca & Kiva, 2024; Immelman et al., 2020). This is in contrast with the constructivists' belief that learners are active agents in their learning process, as they can construct a deep understanding of knowledge used to solve problems (Chand, 2023; Qoyi & Mpiti, 2022). Teachers were unable to engage learners in cooperative learning groups and share the construction of their ideas with fellow learners (Wibowo et al., 2025).

Constructivism advocates for learner-centered approaches, where prior understanding is acknowledged and built upon through active engagement, exploration, and scaffolding (Muhajirah, 2020; Tsotetsi & Omodan, 2020). However, the tension between the need for remedial support and the inflexible demands of strict curriculum pacing illustrates a systemic misalignment with constructivist principles. When teachers are pressured to prioritize curriculum coverage over comprehension, they are hindered from addressing learners' knowledge gaps that are essential for constructing new understanding (Farhan, 2024; Misra, 2020). The inability to slow down or adapt instruction to meet learners where they are restricts opportunities for individualized support, collaborative learning, and creative pedagogy, all of which are central to constructivist practice (Muhajirah, 2020). As a result, learners who have fallen behind are left without the necessary support to bridge conceptual gaps, reinforcing continuous underachievement that undermines both effective learning and the successful implementation of innovative teaching strategies.

To address the learning problem exhibited by the FET Accounting learners, it is essential to understand the likely causes of the gap. Besides learners' internal attributes, other likely factors contributing to such a knowledge gap include teachers' neglect of the financial literacy (accounting) section of the economics and management sciences curriculum offered in the earlier grade (9) (Qoyi & Mpiti, 2022; Sentsho & Mudau, 2023); limited educational resources (Williams & Taylor, 2019); lack of professional development (Sepadi & Molapo, 2024); limited parental involvement; and demotivating feedback (Mngomezulu & Ramaila, 2024). While some of these factors are outside the teachers' control (such as parental involvement and educational resources), the majority are attributed to teachers in one way or another. In other words, the shortcomings in teacher practices in Grade 9 mainly contribute to the learning gap that hinders effective teaching and learning in the FET phase. As such, it can be inferred that addressing teacher practices could minimize the knowledge gap.

Teachers' roles remain pivotal in achieving educational outcomes in any learning environment (Chen, 2022). "Under severe and limiting constraints," seasoned/expert teachers activate an agency that creatively negotiates and integrates pedagogy and resources "into meaningful teaching practice" (Damsa et al., 2021, p. 2). In other words, accounting teachers could have incorporated active learner-centered strategies to facilitate learning while bridging the learning gap but have not done so. Instead, teachers neglected sections of accounting at the EMS level (possibly due to a lack of knowledge), shied away from implementing contemporary active teaching strategies (probably due to limited exposure), and remained in traditional practices, thereby maintaining or enhancing the knowledge gap. This has implications for quality education and the caliber of learners in the FET phase. However, agency is a function of the past, present engagement, and future orientations. The past encompasses the teacher's beliefs, values, skills, knowledge, education, and experiences, which form the basis for the actions taken in the present to influence the future of learners. Thus, agency is a function of teacher competence and experiences. By enhancing teachers' knowledge and skills, they may be better equipped as

transformative agents in their learning context, which can be achieved through professional development and/or other forms of institutional support (Zhai, 2024).

Given the tension between constructivist principles and curriculum pacing pressures, further research is needed to identify instructional approaches that remain learner-centered while still enabling teachers to meet curriculum demands. The findings indicate a need for targeted professional development. Future research should investigate which forms of training are most effective in strengthening accounting teachers' strategies in addressing learner deficits. Additional research is necessary to examine, in more depth, the underlying reasons learners progress to the FET accounting phase with substantial conceptual gaps.

## CONCLUSION

In this article, we foreground learners' insufficient foundational knowledge as a barrier to successfully implementing innovative active strategies to enhance the teaching of accounting. The study highlights a persistent tension between constructivist principles and the systemic constraints that shape teaching and learning in the FET accounting classroom. While constructivism emphasizes active engagement, scaffolding, and the progressive building of new knowledge upon solid foundational understanding, the realities of curriculum overload, pacing pressures, and limited flexibility significantly hinder teachers' ability to implement these ideals. This leads to an overreliance on traditional, teacher-centered approaches, which limit the effectiveness of instruction and hinder pedagogical innovation. The rigid demands of the curriculum compel teachers to prioritize coverage over comprehension, leaving little room to slow down, revisit foundational concepts, or differentiate instruction according to learners' needs. As a result, teachers struggle to address the substantial knowledge gaps that learners bring from earlier grades, leading to a cycle in which conceptual misunderstandings persist and deepen over time. This misalignment between pedagogical ideals and systemic expectations ultimately undermines both meaningful learning and the development of higher-order thinking skills that are central to constructivist practice.

Based on the above findings, the recommendations have been proposed to address the challenges stemming from learners' inadequate foundational knowledge in accounting. The key focus is on providing targeted support for learners, which includes structured catch-up programs at the start of Grade 10. These measures aim to reduce the need for teachers to constantly revisit basic concepts during the academic year. Equally important is providing comprehensive and inclusive professional development for accounting teachers across all grade levels, designed to help teachers address learning gaps. The Department of Basic Education should add more flexibility to the Annual Teaching Plan (ATP). This will create room for remedial teaching and using different learning styles to address the varying needs of learners more effectively without sacrificing curriculum progression or instructional quality. Of particular note is the need for Grade 9 Economic and Management Science (EMS) teachers to be grounded in the accounting component of the General and Further Education (GET) curriculum so that they will be relatively familiar with the basic concepts and terminology needed to thrive in the FET phase.

This study is limited in that it used a qualitative case study design, which included a small group of eight accounting teachers from the Pinetown district in South Africa. This limits the applicability of the results to other situations. Relying only on semi-structured focus group discussions may have limited the depth of collective views from accounting teachers.

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