

# The Phasing Out of Accounting at the Further Education and Training Level: A Case Study in the Limpopo Province of South Africa

Muhali Ndou, Takalani Tshiovhe, Takalani Musetha, Ratau Monobe, Mashudu Nenzhelele

University of Venda

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## ABSTRACT

The study investigated the phasing out of accounting at the Further Education and Training (FET) level in Limpopo Province. This study employed a qualitative approach to explore challenges that led to the phasing out of accounting. Literature from primary and secondary sources was reviewed to collect detailed insights. Participants of this study were purposively selected. This was followed by interviews with one (1) Provincial Subject Coordinator, ten (10) Subject Advisors, and ten (10) Principals in Limpopo Province. The data collected was coded, transcribed, and analyzed thematically using verbatim. Based on the investigations conducted in the Limpopo Province in district offices, and schools, critical factors such as a decrease in the number of learners enrolled for Accounting, improper teaching qualifications for Accounting, career guidance not offered properly, and results-driven conditions set by the Government. Addressing these factors may lead to the reinstating of Accounting in FET. Accounting and the reintroduction of the subject in schools that have already phased out the subject. These findings are vital in South Africa, which is experiencing a serious shortage of chartered accountants and other financial and auditing professionals. This study recommends qualitative research on the teachers' perceptions of the schools that phased out Accounting in the future.

**Keywords:** Accounting Education, Career Opportunities, Economic Impact, Educational Resources, Financial Literacy, Teacher Qualifications,

## INTRODUCTION

### Background of the Study

Accounting, as the language of business, plays a crucial role in shaping financially literate individuals who are equipped with the skills to make informed decisions in personal and professional settings. According to Jackson & Smoody (2021), accounting serves as the backbone for understanding and managing finances, a key competence in today's economy, as all sectors depend on it. The skills gained through the accounting subject, such as budgeting, financial analysis, and record-keeping, provide learners with a foundation for entrepreneurship, investment, and management. Moreover, financial literacy is increasingly seen as a fundamental skill for navigating the complexities of a globalized market (Smith, 2022). According to Patel & Thorne (2023), accounting education equips students with analytical skills that foster business growth and economic resilience. It also cultivates an understanding of financial regulations, which is essential for the integrity of business operations. By phasing out accounting in schools, educational systems risk depriving learners of essential tools for managing financial resources, both in personal and professional contexts, ultimately affecting their employability and ability to contribute to economic growth. The phasing out of accounting as a subject area could lead to a generation of financially illiterate individuals, ill-prepared to manage personal finances and contribute meaningfully to the financial sector, which may hinder both individual and national economic advancement.

Educational policies prioritize Science, Technology, Engineering, and Mathematics (STEM) subjects and the modernization of curricula to meet global economic needs. For instance, the South African National Curriculum and Assessment Policy Statements (CAPS) highlight a growing focus on integrating technology

and innovation within education including the teaching and learning of accounting (Department of Basic Education, 2019). Similarly, the United Nations' Sustainable Development Goal 4 (SDG 4), which calls for inclusive and equitable quality education and the promotion of lifelong learning opportunities, advocates for curricula that prepare learners for a rapidly changing global economy, with less emphasis on financial literacy and business education in favor of other subjects (UNESCO, 2020). These policy directions reflect a global trend towards prioritizing skills deemed essential for future economic and technological advancements, unconsciously sidelining essential disciplines like accounting.

The phasing out of accounting in schools is a significant issue, as it reflects broader concerns about educational priorities and the future of certain disciplines. Over recent years, various countries have seen accounting and other business-related subjects being replaced or marginalized in the school curriculum. This shift often stems from the evolving focus on STEM education, which has led to the decline in the enrolment of learners doing accounting. For some, this trend raises questions about the skills young people will acquire and the practical relevance of accounting in an increasingly globalized economy. The challenge becomes particularly evident in countries where financial literacy and business insight are integral to economic growth.

Addressing the decline of accounting education, many nations have taken various steps to ensure that students still have access to financial and business education. In the United States, for example, scholars like Chen et al. (2022) argue that schools must maintain a balance between STEM subjects and traditional business education, given the increasing demand for financial literacy in the workplace. Educational reforms in countries such as the United Kingdom (UK) and Australia also emphasize the importance of integrating financial literacy into broader curricula, ensuring that learners still gain key skills related to accounting without necessarily focusing on accounting as a standalone subject. Additionally, the implementation of vocational training and certification programs in partnership with accounting firms is being explored as an alternative way to equip young people with relevant skills.

In Africa, the challenge of phasing out accounting is met with unique responses based on regional economic priorities and educational systems. In Kenya, scholars such as Mwangi (2021) highlight the government's push for the inclusion of accounting and finance courses within vocational training institutions to ensure that students gain practical financial skills. Meanwhile, in Nigeria, institutions have developed specialized programs within business schools that allow students to pursue accounting studies alongside more modern business and technology-focused courses, blending the old and new (Okafor & Odhiambo, 2023). Similarly, in South Africa, especially within the Limpopo province, the phasing out of accounting has sparked a debate about the skills gap in the province's workforce. A study by Mkhize (2023) emphasizes how local education authorities in Limpopo are responding by encouraging schools to provide accounting as an elective subject, thereby maintaining its accessibility to students who aspire to careers in finance, while also incorporating broader STEM initiatives to align with national educational strategies.

Reform in education is a complex process, and in Limpopo Province, accounting is one such subject that has been phased out in some schools. This study investigated the challenges that influenced the phasing out of accounting.

## **Problem Statement**

Accounting is being Phased out as a subject area; despite the vital role it plays in the economy. Several rural schools in the Limpopo Province have phased out accounting as a subject area. This could be caused by some challenges in schools. This was evidenced by the decrease in enrolment of the subject provincially from 11378 learners in 2020 to 10 172 learners in 2024 (Department of Basic Education Subject Performance Report, 2025) (DOE, 2025). This was also echoed by the National Director General of Basic Education when he said, "There is a serious concern in the decline of learners enrolled for accounting" during the 2024 grade 12 results announcement in January 2025. If learners are not taught accounting, all sectors of the economy will be negatively impacted.

## Research Aim and Objectives

The study aimed to investigate the phasing out of accounting in the Limpopo province in Further Education and Training (FET) schools. The study also looked at the challenges that led to the phasing out of accounting.

## THEORETICAL FRAMEWORK

The study is underpinned by social constructivist theory. Social constructivism is a theory of learning that emphasizes the importance of social interactions and cultural contexts in the construction of knowledge. It suggests that people actively construct their understanding of the world based on their interactions with others, their experiences, and the society they are part of. According to this theory, learning is not a passive process where knowledge is simply transmitted from teacher to student, but rather an active process where individuals collaboratively build and refine their understanding through dialogue, problem-solving, and reflection. The subject coordinator, subject advisors, and principals were interviewed to get a deeper understanding of the phasing out of accounting at the FET level.

A key idea in social constructivism is that knowledge is not objective or fixed; instead, it is shaped by social, historical, and cultural contexts. The theory was most notably developed by psychologist Lev Vygotsky, who proposed that cognitive development is deeply embedded in social interaction and that learning occurs within a "zone of proximal development" (ZPD), where learners can achieve tasks with the help of more knowledgeable others (teachers, peers, or community members). In this way, social constructivism highlights the role of social environments, language, and cultural practices in shaping how we understand and engage with the world.

The study is underpinned by social constructivist theory, which emphasizes that knowledge is not passively absorbed but actively constructed through social interactions and cultural contexts. This perspective aligns well with the study's focus on understanding the phasing out of accounting at the FET level by exploring the perspectives of educators and school leaders (subject coordinators, subject advisors, and principals). Social constructivism suggests that learning is a process shaped by the dynamic interactions between individuals, their experiences, and the social contexts they are part of. Thus, the phasing out of accounting can be seen as a social process influenced by interactions between various stakeholders, such as policymakers, educators, learners, and the broader economic context.

Social constructivism aligns with the study's approach because it highlights that learners, teachers, and school administrators collectively shape their understanding of the importance of accounting education. By engaging in dialogue and collaborative problem-solving, these stakeholders construct their knowledge and views about the subject, which influences how it is integrated into the curriculum. Vygotsky's (1978) theory of the zone of proximal development (ZPD) is particularly relevant, as it suggests that learners can achieve higher levels of understanding when supported by more knowledgeable others. In accounting, this could involve educators, subject coordinators, and peers collaborating to navigate challenges associated with the subject's reduction, ensuring that learners continue to gain essential financial literacy skills.

Recent scholars, such as Gee (2020), argue that learning is deeply embedded in the social context, and individuals' understandings are shaped by their interactions with the wider society. Lave and Wenger (2020) also support this idea by proposing that learning occurs through active participation in real-life contexts, which, in this case, could involve students working on real-world accounting problems in the classroom or collaborating with professionals to gain practical insight. Similarly, Sfard (2021) extends this view by suggesting that learning in such contexts is a form of participation in a community of practice, where learners engage with specific disciplinary knowledge through collaborative activities.

Moreover, Cobb (2022) highlights that social constructivism underscores the importance of discourse and argumentation within educational settings, and this is evident in how accounting education is negotiated between different educational stakeholders. In the context of the phasing out of accounting, conversations

between subject advisors, school leadership, and teachers can influence how the subject is perceived and integrated into school curricula.

By applying social constructivism to the study, it becomes clear that the phasing out of accounting is not simply a top-down decision but a social process involving multiple voices and perspectives. This social constructivist lens allows for an understanding of how knowledge about the importance of accounting education is constructed in schools and how it influences decisions on curriculum changes. It also emphasizes the need for collaboration between educators, learners, and policymakers to ensure that the phasing out of accounting does not undermine students' ability to acquire vital financial literacy skills for future success.

## LITERATURE REVIEW

### Accounting as a School Subject

Accounting as a subject is introduced in Grade 10, where it focuses on measuring performance and processing and communicating financial data within various economic sectors (Ngwenya & Maistry, 2012). The General Accepted Accounting Practice (GAAP) framework, essential for recording and reporting financial statements, was introduced in Grade 10 (Kenton, 2019). Financial information from financial statements influences the global economic environment, and knowledge of Accounting is essential for organizations to prepare their statements (Liliana, 2020; Venter, Gordon, & Street, 2021). The Department of Basic Education defines a subject in the National Senior Certificate as specific academic knowledge, including values and skills (RSA, 2020).

However, there are concerns about the instructional time allocated for Accounting, which is less than the time given to subjects such as Mathematics and languages (Jansen & Blank, 2020). Despite these challenges, the South African Institute for Chartered Accountants (SAICA) has introduced programs to improve pass rates in Accounting, including during school holidays (SAICA, 2020).

The curriculum covers Financial Accounting, Managerial Accounting, and Auditing, aiming to provide learners with the competencies required for successful careers in the financial markets (RSA, 2020). Competencies aimed at by the Accounting curriculum include the ability to record, analyze, interpret, and communicate financial data, alongside the application of skills and knowledge to real-world situations (Schreuder, 2021).

### Challenges Influencing the Phasing Out of Accounting as a Subject Area

The Phasing out of Accounting as a Subject Area is influenced by several challenges that hinder its sustainability in the curriculum. Addressing these challenges is crucial to preserving the subject's relevance and its role in developing financial literacy and economic competence. These challenges do not only affect the quality of instruction but also influence learners' interest and performance in the subject.

#### Performance-Driven Approach

Hattie (2012) suggests that while performance metrics help set clear goals, they also encourage "teaching to the test." In accounting, this means that learners are less likely to learn the skills necessary for real-world financial decision-making and problem-solving. This can lead to a generation of learners who lack essential skills in managing personal and business finances, crucial for both personal and economic growth. The performance-driven approach in education is centered on achieving measurable academic outcomes, such as high exam pass rates in grade 12 and standardized test performance. While it aims to boost provincial and national performance, this focus can lead to the marginalization of subjects like accounting, particularly if they are perceived as less likely to generate high results.

In South Africa, for example, the Department of Basic Education (DBE, 2020) has focused on improving performance in subjects like mathematics and science, which are seen as essential for the country's economic

development. As a result, accounting, which may be considered more challenging or less relevant for high performance, is often neglected and phased out. This overemphasis on measurable outcomes narrows the scope of teaching and learning in accounting, as educators focus on examination preparation rather than developing learners' critical thinking and practical skills.

### **Teacher Qualification**

Inadequately trained teachers often resort to rote teaching methods, which limit learners' ability to critically engage with accounting concepts. This leads to poor learner performance and disengagement with the subject. The Department of Education (2020) recognizes this issue and has attempted to address it through various professional development programs, but these efforts have not been enough to meet the demand for qualified educators. There is a need for more systematic and widespread teacher training programs, especially in accounting, to improve the quality of instruction and learner outcomes.

Teacher qualification is essential in ensuring high-quality accounting education. Accounting is a complex subject that requires specialized knowledge, both in terms of theoretical concepts and practical applications. Without qualified teachers, learners struggle to grasp accounting concepts and are often left with gaps in their understanding of the subject. Mkhize (2023) highlights the shortage of qualified accounting educators in South Africa, especially in rural areas, where qualified teachers are particularly hard to come by. This shortage limits the effectiveness of accounting education, as learners are not receiving instruction from individuals with the required expertise and teaching skills.

### **Availability of Resources**

Educational resources play a significant role in the quality of accounting education. Accounting requires specific tools, such as accounting software, textbooks, and other teaching aids, to learners with practical learning experiences. However, many schools, particularly those in underprivileged areas of Limpopo Province, struggle to provide these resources. Bromley and Macdonald (2014) argue that a lack of access to resources, such as up-to-date accounting software or online learning platforms, creates an inequitable learning environment where learners in resource-poor schools do not gain the necessary practical skills for future careers in accounting.

The Department of Basic Education (2020) has recognized these disparities and has made efforts to redistribute resources more evenly across schools. However, despite these efforts, the pace of change remains slow, and many schools, especially in rural areas, still lack the necessary educational resources. However, learners in resource-poor schools are not fully prepared for the demands of the modern business world, which increasingly requires familiarity with technology and digital financial tools. Without equal access to resources, these learners are at a disadvantage, and the broader socio-economic inequality in education continues to grow.

### **Enrolment of Learners**

The Department of Basic Education (2020) has tried to address this issue by promoting financial literacy and encouraging learners to consider accounting as a viable career option, but the decline in enrolment persists. The decline in enrolment in accounting is a growing concern, particularly as learners gravitate towards subjects like science, technology, engineering, and mathematics (STEM), which are often viewed as more modern and versatile. Smith (2022) notes that accounting is increasingly seen as a subject with limited career prospects, especially in comparison to fields like information technology or engineering. As a result, fewer learners are choosing to study accounting, which leads to a long-term decline in the number of individuals entering the profession.

The reduced interest in accounting is also linked to learners' limited understanding of the subject's practical applications. Mkhize (2023) points out that accounting is often viewed as abstract and disconnected from learners' everyday lives, leading to disengagement with the subject. The lack of effective career guidance and a failure to communicate the real-world relevance of accounting contribute to this perception. To address this,



educational systems must find ways to make accounting more appealing, such as by demonstrating its practical value in personal finance, entrepreneurship, and business management. Increasing enrolment in accounting will require a concerted effort to make the subject more engaging and relevant to learners' futures.

### **Socio-economic inequalities**

Beyond performance, teacher qualification, availability of resources, and reduction in learners' enrolment, other challenges affect accounting education. Socio-economic inequalities, for example, play a significant role in learners' ability to access quality education, especially in subjects like accounting. Rizvi & Lingard (2020) argue that learners from disadvantaged backgrounds face barriers such as limited access to educational resources, fewer opportunities for enrichment, and unstable home environments. These factors compound the difficulties learners face in mastering subjects like accounting, creating a cycle of disadvantage that is hard to break.

### **Integration of new technologies**

Another challenge lies in the integration of new technologies into accounting education. Jackson & Smoody (2021) highlight that the rapid pace of technological advancements in accounting software and financial tools means that schools must continuously update their teaching practices. However, many schools, particularly in disadvantaged areas, struggle to keep up with these changes. The lack of proper teacher training in new technologies further exacerbates this issue. To address these challenges, educational policymakers must prioritize reforms that address both the socio-economic factors that contribute to inequality and the need for updated curricula and teacher training in modern accounting practices.

### **Research Design and Methodology**

This study employed a qualitative approach to explore the challenges that led to the phasing out of accounting. To collect detailed insights, literature from primary and secondary sources was reviewed. Participants were purposively selected. This was followed by interviews with one (1) Provincial Subject Coordinator, ten (10) Subject Advisors, and ten (10) Principals in Limpopo Province. The data collected was coded, transcribed, and analysed thematically using verbatim.

## **DISCUSSION OF FINDINGS**

Findings from the study are discussed hereunder:

### **Performance Driven Approach**

The subject coordinator, subject advisors, and principals indicated that schools often prioritize subjects with high pass rates. If learners struggle with Accounting due to its complexity, schools may reduce enrolment and remove it from the curriculum. Schools replace accounting with other subjects in which they think they will perform better. Schools also discourage weaker learners from taking Accounting to maintain overall pass rates.

The subject coordinator had this to say

The circuit managers are influencing as they want schools to perform well, they even encourage principals to phase it and replace it with other subjects because of results-driven (SC)

The subject advisor said that.

Teachers under pressure to meet performance targets may discourage weaker learners from taking Accounting, reducing its popularity (P2)

One of the principals said that:

“Academic achievements of learners are influenced by the attitudes of both the educators and learners towards learning, which ultimately can result in poor performance. Learners in underperforming schools do not attend the intervention program of classes conducted after school and during the holidays. This eventually resulted in poor performance in the National Senior Certificate examination”. (P1)

"We need to maintain high school performance rankings, and since Accounting results are often lower, schools opt to discontinue it. (P1)

Low pass rates in Accounting contribute to its declining popularity, as seen in studies on subject selection in secondary schools (Moloi & Makgato, 2020). This means that the focus on overall school pass rates leads to Accounting being perceived as a "high-risk" subject. Learners are discouraged from taking Accounting due to its difficulty, further reducing enrolment and leading to its removal from school curricula. Research indicates that performance-based school rankings influence subject offerings, with low-performing subjects being phased out (Maringe & Sing, 2021).

### **Teacher Qualification**

The Provincial Subject Coordinator and subject advisors indicated that some teachers assigned to teach Accounting lack specialized training, leading to high failure rates as teachers who are not trained to teach accounting teach the subject because of a shortage of qualified Accounting teachers and this leads to ineffective teaching, lower learner performance, a lack of interest in the subject, These teachers who are employed at the schools they have been trained on Business Studies and Economics only and not accounting prompting its removal. This is what the Provincial Subject Coordinator said:

Some have upgraded, but others have not upgraded. In some schools, accounting is taught by teachers who are not trained but they teach with Studies and Economics. (SC)

This was supported by three principals who highlighted that:

“In many cases teachers who did not specialize in accounting. Teachers without commerce specialty lack adequate pedagogical content knowledge.” (P5)

The teacher who was teaching them is not trained to teach the subject; she has Business Studies and Economics (p8).

“Teachers who did not specialize in accounting compromise the teaching and learning of the subject. Furthermore, they mostly lack adequate skill levels to address dynamics of the subject within the stream”.(P9)

Teachers without sufficient pedagogical and content knowledge in Accounting struggle to make the subject engaging and accessible (Maphosa, 2021). Studies confirm that a lack of qualified Accounting teachers leads to poor learner performance and contributes to the subject being phased out (Dlamini & Adams, 2022). Thus, teachers without proper training struggle to deliver Accounting concepts effectively leading to discouragement in learners enrolling in the subject.

### **Availability of resources**

The subject coordinator, subject advisors, and principals indicated that limited resources such as textbooks and teaching materials make the subject difficult to teach and learn, leading to its removal. Learners in resource-constrained schools are unable to develop practical Accounting skills, making the subject less attractive. The subject coordinator said that:

"Accounting requires textbooks, calculators, and software like Pastel or QuickBooks. Schools that lack these resources struggle to teach the subject effectively, leading to its decline."

Two of the Subject Advisors said that:

"Many schools do not have Accounting software, especially in the rural areas, making it difficult for learners to develop practical skills, reducing their interest in the subject"(SA3)

." I think lack of resources forces teachers to rely on outdated teaching methods, making Accounting less engaging and leading to fewer enrolments."( SA 7)

One of the Principals mentioned that.

"The lack of appropriate resources in any subject had disturbing effects on the morale of the educator and ultimately the performance of learners." Learners from performing and underperforming schools administer the same standardized National Senior Certificate examination regardless of available resources to their schools. This resulted in low morale among the educators and their learners in under-performing schools"

Literature has confirmed that the unavailability of resources negatively impacts subject delivery and learner performance (Ganyaupfu,2020). The absence of modern financial software in classrooms prevents learners from acquiring skills aligned with industry needs (Nyathi, 2021). This means that schools that lack textbooks and other related resources provide substandard Accounting education, making the subject less attractive and learners are unable to develop practical financial skills, leading to a lack of interest.

### **Decline in Enrolment of Learners Doing Accounting and Phasing out**

Participants highlighted that a decreasing number of learners opting for Accounting resulted in its phasing out due to low demand and cost-effectiveness concerns. Fewer learners choose Accounting due to its perceived difficulty and preference for subjects like Business Studies and Tourism. The low number of enrolments forces schools to discontinue offering the subject.

The subject coordinator had this to say:

"If fewer learners enroll in Accounting, schools are forced to drop it due to financial constraints and low demand."

Three of the subject advisors said that:

"Many learners perceive Accounting as difficult and avoid it, leading to declining enrolment." (SA1)

"Learners prefer subjects that seem easier or have more career opportunities, reducing interest in Accounting."(SA5)

"As the number of learners choosing Accounting declines, schools justify discontinuing the subject."(SA8)

Two of the principals said that:

"According to me, it was not phased out. It has phased out itself because it started with ten learners in grade ten (10). But when they go to grade twelve (12) and very few learners remain, we found that three or four learners remained to write their accounting examination" (P2)

Learners were few and they were not performing well. (P9)

The decline in accounting enrolments and calls to phase out the subject can be linked to several factors. The increasing complexity of accounting principles and a perceived lack of practical relevance in modern industries contribute to student disinterest (Smith, 2020). Literature highlights that accounting is perceived as a difficult experience leading to lower enrolment and resource reallocation to more popular subjects (Motsepe & Zungu,



2021). However, phasing out accounting may overlook its essential role in financial literacy and business education, which are foundational for many careers (Lee, 2021). therefore, fewer enrolments result in schools discontinuing Accounting, further decreasing interest in the subject. A decline in learner enrolment has been documented as a major factor leading to the phasing out of subjects in schools (Pillay & Ramoroka, 2022).

### **Socio-economic background**

The participants indicated that learners from disadvantaged backgrounds lack access to financial support, study materials, and additional learning opportunities, affecting their performance and discouraging them from taking Accounting.

The subject Coordinator said that:

"Learners from low-income backgrounds struggle to access learning materials, putting them at a disadvantage in Accounting and leading to poor performance and low enrolment."

Two of the Subject Advisors said that:

"Many learners cannot afford private tutoring for Accounting, which affects their performance and interest in the subject. Economic hardships force some learners to choose subjects perceived as easier to pass, reducing Accounting enrolment." (SA2)

"Disadvantaged schools lack exposure to career opportunities in Accounting, making the subject seem irrelevant." (SA1)

Three principals said that:

"Financially struggling learners prioritize subjects they believe will help them find jobs faster, reducing Accounting enrolment." (P 4)

"Without extra support, learners from poor backgrounds struggle in Accounting, leading to high failure rates and lower subject interest. Socio-economic inequalities result in disparities in learner performance, making Accounting less viable in disadvantaged schools." (P7)

"Many learners in rural schools lack access to Accounting professionals as role models, leading to declining interest in the subject." (P9)

Financial assistance increases participation in subjects requiring additional resources (Jansen & Moyo, 2023). Targeted support can reduce the performance gap between privileged and underprivileged schools. This means that learners from disadvantaged backgrounds struggle with Accounting due to limited access to learning materials and financial literacy exposure. Socio-economic barriers discourage learners from choosing Accounting, leading to low enrolment in underprivileged schools.

### **Technology advancement**

The participants indicated that many schools lack access to financial software, and this makes it difficult to integrate digital tools into Accounting education. Teachers also lack training in using new technologies, making the subject appear outdated and less attractive to learners.

The subject coordinator said that:

"Without modern Accounting software and digital tools, learners struggle to see the subject's relevance in today's business environment, leading to declining enrolment."

One of the Subject Advisors said that:

"Many schools lack computers and Accounting software, making it hard to keep up with industry trends. If learners do not gain digital Accounting skills, they may feel unprepared for the job market and opt for other subjects. The lack of technological integration makes Accounting seem outdated compared to other subjects that embrace digital learning."(SA5)

One principal said that:

"Our teachers lack training in digital Accounting tools, making it difficult to integrate technology into lessons. When schools cannot afford the latest technology, learners may choose subjects with better digital learning opportunities."P5)

The rise of automation and artificial intelligence in financial roles reduces the perceived need for traditional accounting knowledge (Jones, 2021). Additionally, curricula have been criticized for not adapting to technological advancements, further alienating students (Brown, 2020). Literature by Nkosi & Mkhize (2021) emphasizes that integrating technology into Accounting education enhances learner interest and performance. This means that schools without technological infrastructure struggle to offer modern Accounting education, contributing to declining enrolment (Mabaso, 2022). Thus, Schools without digital Accounting tools fail to provide industry-relevant skills, making the subject less appealing. Teachers who are not trained in modern Accounting technology struggle to incorporate relevant financial software into lessons.

## CONCLUSION

The phasing out of Accounting in schools is a result of multiple interrelated challenges, including the performance-driven approach, teacher qualifications, resource availability, declining learner enrolment, socio-economic barriers, and technological limitations. Schools prioritize subjects with high pass rates, leading to the discouragement of weaker learners from pursuing Accounting. The shortage of specialized teachers and inadequate resources further exacerbate the issue, making it difficult to sustain accounting education. Additionally, declining enrolment due to the subject's perceived difficulty, financial constraints among learners from disadvantaged backgrounds, and the lack of digital integration contribute to its decreasing popularity. Addressing these challenges requires a multi-stakeholder approach, including policy reforms, increased funding, professional development for teachers, resource investment, and technology integration to ensure Accounting remains a viable and attractive subject for learners.

## RECOMMENDATIONS TO THE STUDY

To counter the negative impact of performance-based school rankings on accounting education, the Department of Education should implement policies that protect low-enrolment but essential subjects like Accounting from being phased out due to pass rate concerns. Schools should also introduce targeted intervention programs such as extra lessons, tutoring, and learner support sessions to improve performance without discouraging students from enrolling in the subject. Additionally, assessment metrics should be broadened to evaluate subject importance beyond pass rates, recognizing Accounting's critical role in financial literacy and career development.

Addressing the shortage of qualified Accounting teachers requires a strategic investment in teacher training and professional development. Bursary programs should be expanded to encourage prospective teachers to specialize in Accounting, while in-service training should be provided to existing teachers who lack Accounting qualifications. Universities and colleges should collaborate with the Department of Education to offer refresher courses and continuous professional development programs, ensuring that Accounting educators have the necessary skills to deliver effective lessons and improve learner performance.

To improve Accounting education in resource-constrained schools, the government and private sector should partner to provide essential learning materials, including up-to-date textbooks, calculators, and financial

software. Schools should also adopt digital learning platforms and open-source Accounting software to expose learners to practical financial tools. Additionally, teacher training programs should include resource optimization strategies, equipping educators with the skills to teach effectively even in low-resource environments.

To increase enrolment in Accounting, schools should conduct awareness campaigns and career guidance sessions to educate learners on the benefits of Accounting in various careers. Schools should also highlight Accounting's relevance in entrepreneurship and business management to make it more appealing. Additionally, mentorship programs involving industry professionals and Accounting graduates should be introduced to provide learners with real-world insights and motivation to pursue the subject.

Learners from disadvantaged backgrounds should be supported through government-funded study materials, free online learning resources, and financial assistance programs. Schools should establish after-school Accounting clubs, peer tutoring programs, and outreach initiatives to provide extra support to struggling learners. Furthermore, partnerships with universities and financial institutions can help disadvantaged learners access career exposure opportunities, making Accounting more relevant and accessible.

The integration of technology into Accounting education is crucial for maintaining learner interest. The Department of Education should invest in digital Accounting tools and train teachers on how to incorporate financial software like QuickBooks and Pastel into their lessons. Schools should also leverage free or subsidized online Accounting resources to expose learners to industry-relevant digital skills. Additionally, workshops and training programs on emerging financial technologies should be introduced to ensure Accounting education remains aligned with modern business practices.

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