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Curriculum advisors' reflections on phasing out Accounting in the Limpopo secondary schools: a case study of 10 districts in Limpopo province

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Abstract

This study explored the phasing out of Accounting in Limpopo Secondary Schools in the wake of a disturbing and worrying trend of a decline of learners' enrolment. In tandem with declining learners' enrolment in Accounting, emerging evidence shows that principals and circuit managers in Limpopo Province are currently promoting a mutual stance on the current and future direction of Accounting education in schools without consulting curriculum advisors (subject advisors). This paper reports on curriculum advisors' reflections on the phasing-out of Accounting in Limpopo Secondary Schools in South Africa. Critical Theory informed the study in understanding the significance of stakeholders' reflective practice, a need for teacher and learner empowerment, social transformation and justice. The paper is premised within the interpretivist paradigm and uses one-to-one interviews to elicit qualitative data from ten curriculum advisors from ten Limpopo Education Districts. Data were subjected to content and narrative analyses. The research findings identified lack of consultation and formal communication, educational exclusion, lack of foundational knowledge, teacher and learner attitudes, and the influence of managerialist ideologies as key to reasons for phasing out Accounting. This study recommends that the department should develop initiatives to address negative attitudes toward Accounting through repackaging of curriculum, provision of adequate support for Accounting, establishing and promoting transparency, communication systems and professional development instead of discontinuing this critical subject in the South African Curriculum.

Keywords: Accounting, Curriculum advising, Curriculum and Assessment Policy Statement (CAPS), Curriculum Repackaging, Financial Literacy, School Resourcing, Teacher Professional Development

Introduction

The phasing out of Accounting in Limpopo Secondary Schools has become a pressing concern, with ramifications that extend far beyond mere academic performance. Despite its crucial role in fostering financial literacy and preparing learners for future careers, the subject is experiencing neglect and marginalisation within the educational landscape of Limpopo Province (Lusardi & Messy, 2023). The examination reports show that the number of learners sitting for the senior certificate Accounting examination has declined by almost 40% between 2016 and 2019 (Mkhize, Davids, Danke, and Masela, 2022). Enrolment is also taking a dip. One case of a district in Limpopo has depicted this fall in enrolment for Accounting as shown in table 1.

The statistics in table 1 were extracted from one district in Limpopo that has 29 schools. In 2021 and 2022, nine schools (31%), totally phased out Accounting. In schools A, B, C and F, enrolment not only decreased but the subject was abruptly taken out of the curriculum offerings, leaving Accounting learners in Grade ten and eleven stranded. In schools A, B, C and F, performance and learners' attitude towards Accounting may not have been the sole contributing factor towards the phasing out of the subject: there could be other factors. The declining status of Accounting education in Limpopo Secondary Schools reflects broader systemic

challenges tied to socio-economic and ideological factors. This study seeks to uncover the underlying causes contributing to the decline in enrolment by critically examining the perspectives of curriculum advisors. Guided by Critical Theory, it aims n. to interrogate the power dynamics, socio-economic disparities, and marginalisation that shape the current educational landscape (Giroux, 2022). Managerialist ideologies have affected the survival of Accounting by, emphasising market-driven approaches that prioritise subjects that the business society value as important (van der Walt, 2017; Patel & Patel, 2022). These ideologies promote the idea that the survival of a curriculum depends on its perceived market demand rather than its intrinsic value. Consequently, vital subjects like Accounting, which provide indispensable financial literacy and equip learners for careers in commerce, finance, and entrepreneurship (Khemiri, 2021), are sidelined. This phasing out of Accounting is concerning in the socioeconomic context of Limpopo Province, where, given the chance, Accounting education could significantly reduce unemployment and foster economic growth (Mkhize, 2022 The decision to phase out Accounting in Limpopo Schools causes inequalities and disparities as highlighted by the Critical Theory. Rather than being solely determined by academic performance metrics, the marginalisation of Accounting stems from the colonial era where socio-economic disparities prioritised market logic over educational equity and social justice (Giroux, 2022).

Table 1: Grade 12 Accounting enrolment data 2018-2022

SCHOOL	2018	2019	2020	2021	2022
A	78	33	62	0	0
B	16	16	20	0	0
C	36	34	34	0	0
D	25	22	16	0	0
E	55	72	23	15	0
F	62	67	74	0	0
G	29	31	9	3	0
H	35	14	6	0	0
I	96	57	40	0	0

Source: Authors

(Extracted from interview data)

This decline reflects what Thaba-Nkadimene and Mmakola (2020) describe as executive neglect, where the significance of the subject is overlooked within the broader framework of curriculum decisions. Critical Theory emphasizes the need to examine how power and systemic forces shape educational direction. In this context, curriculum advisors, as part of the power that be, need to share their perspectives. Their role, though pivotal, has remained underexplored (Ngwenya et al., 2020). The curriculum advisors are key to implementing policy at the district level and navigating challenges tied to resource allocation, teacher expertise and performance-driven priorities. However, their voices have been marginalised, mirroring a larger trend within managerial systems that overlook the process of consulting subject advisors (Patel & Patel, 2022).

This study contributes to the body of knowledge on educational policy and curriculum design by critically examining the systems and ideological factors contributing to the decline of Accounting education in Limpopo Secondary Schools. Grounded in Critical Theory, it challenges the neoliberal and managerialist approaches that prioritise market-driven metrics over equitable and inclusive education. By focusing on the perspectives of curriculum advisors as key stakeholders whose insights are often marginalised in educational research, this study provides a nuanced understanding of how resource constraints, teacher attitudes, and policy

decisions collectively shape the fate of Accounting as a subject.

Statement of the problem

Curriculum advisors play an important role in the phase-out of Accounting in Limpopo Schools; yet, their challenges and contributions have received little attention. Evidence suggests that the decrease of Accounting in schools is not primarily due to poor learner performance, but rather to structural challenges such as insufficient support and bad implementation strategies, and this is where curriculum advisors indisputably play a critical role.

Curriculum advisers are in charge of guiding curriculum creation as well as assuring successful teaching and learning practices. Nonetheless, Rammbuda's (2023) research identifies significant hurdles that these advisors face, such as understaffing, excessive workloads, insufficient skills, and poor pedagogical training. Furthermore, Mavhungu (2024) points out that many subject advisors and educators lack specialisation in accounting, severely hampering professional development for teachers and weakening the teaching and learning of Accounting.

The Department of Basic Education's Subject Performance Report (DoE, 2025) shows a continual fall in Accounting enrolments at both the national and provincial levels. Enrolment fell from 101, 297 in 2020 to 97,636 in 2024 nationally, while in Limpopo, it fell from 11,387 to 10,172 during the same period. These findings highlight the critical need for curriculum advisors to be better prepared to address the systemic factors underlying this drop. Their inability to communicate meaningfully with schools and teachers on the value of accounting education exacerbates its marginalisation. Despite their critical and significant role, curriculum advisors' perspectives and views on the phasing out of Accounting have received insufficient attention in previous studies. Addressing their issues and exploiting their knowledge is critical to reversing the diminishing of Accounting.

Recognising the vital role curriculum advisors play in influencing topic selections, assisting teachers, and shaping educational policies is essential to slowing the slide. Their viewpoints are crucial for creating interventions that can prevent phasing out of Accounting. The reduction in Accounting education in Limpopo Schools is expected to continue until the systemic issues faced by curriculum advisors are addressed, which would have long-term effects on the educational and economic prospects of the province. . The research sought to address the following objectives that guided its inquiry into the dynamics of Accounting education in Limpopo Province:

Objectives

The study intended to fulfil the following objectives;

Explore the systemic barriers that contribute to the phasing out of Accounting in Limpopo Secondary Schools

Evaluate the influence of managerialist ideologies on the decision-making processes of school management regarding Accounting education

Review the attitudes of teachers, school leaders, and learners toward Accounting as a subject.

Theoretical framework

The phasing out of Accounting education in Limpopo Secondary Schools highlights systemic inequities shaped by socio-economic challenges and ideological influences, necessitating a theoretical framework grounded in Critical Theory. Critical Theory serves as a valuable lens for examining power dynamics, systemic barriers, and marginalisation, while promoting human empowerment, social transformation, and justice. Giroux (2022) emphasises understanding systemic structures that perpetuate inequality, a perspective particularly relevant to the marginalisation of Accounting and its socio-economic implications. Reflective practices among curriculum advisors and stakeholders allow for critical assessment of systemic issues such as neoliberal ideologies that prioritise economic efficiency over educational quality Mezirow's(1997). Transformative Learning Theory underscores how reflection fosters critical awareness, encouraging

stakeholders to challenge assumptions and address barriers that undermine the sustainability of Accounting. By amplifying stakeholder voices and promoting participatory approaches, reflective practice and critical analysis become central to reversing this educational decline.

Empowerment and social transformation are foundational to addressing the challenges faced by Accounting education. Freire (2000)'s perspective on education as a tool for liberation underscores the importance of empowering stakeholders to dismantle systemic barriers like resource deficits and inadequate teacher training. Addressing structural inequities involves securing resources, advocating for policy reforms, and engaging curriculum advisors in decision-making processes reflective of community needs. Social transformation demands challenging neoliberal ideologies that devalue Accounting and prioritising its socio-economic significance. Apple (2019) suggests that education can challenge societal inequities; thus, integrating social justice principles into policymaking is vital to creating a more equitable system. Fraser (1997) highlights redistribution, recognition, and representation as pillars of social justice—principles essential for equitable resource allocation, valuing Accounting as a curriculum cornerstone, and ensuring inclusive policymaking. In tackling the managerialist ideologies critiqued by Patel & Patel (2022), this study calls for a paradigm shift that embraces education's intrinsic value as a public good, ensuring equity, inclusivity, and quality in Accounting education reforms.

Literature review

Curriculum advisors are essential in shaping education by guiding curriculum development and implementation, ensuring alignment with educational goals. They provide support to educators and facilitate professional development. In Limpopo Secondary Schools, as Accounting is phased out, curriculum advisors play a crucial role in advocating for the subject's retention. Their ability to support teachers and address systemic challenges affects the sustainability of Accounting education. However, the challenges they face, such as understaffing, inadequate training, and limited resources, have not been widely studied (White, 2023). Research by Ndlovu (2022) and Khumalo (2023) suggests that overwhelming workloads and insufficient professional development hinder teacher effectiveness. These issues contribute to the decline of Accounting in the curriculum, highlighting the need for a more thorough exploration of the support needed for curriculum advisors.

The role of curriculum advisors in the school curriculum

Curriculum advisors are crucial in supporting the implementation of the Curriculum and Assessment Policy Statement (CAPS) by mentoring teachers, fostering collaboration, and addressing challenges to improve student outcomes (Sithole, 2020; Mpeta & Mgqwashu, 2019). They also shape educational policies and promote collegiality to enhance curriculum practices (Mestry & Govindasamy, 2021). However, the lack of curriculum advisors' input in decisions to phase out Accounting in Limpopo schools highlights systemic neglect and undermines efforts to reverse the subject's decline (White, 2023).

Informed by Critical Theory, this issue reflects the pervasive influence of neoliberal and managerialist ideologies in education. Neoliberalism prioritises market efficiency over equitable access and quality, often marginalising less-profitable subjects like Accounting (van der Walt, 2017; Patel & Patel, 2022). Addressing these ideological barriers requires collaborative reform, resource investment, and proactive support for educators to ensure educational equity and retain Accounting's socio-economic relevance (Rasebotsa, 2017; Govindasamy & Mestry, 2022).

Trends and challenges in the phasing out of Accounting in schools

The phasing out of Accounting in secondary schools, particularly in Limpopo, reflects broader trends and challenges within the field of education. There are multifaceted challenges faced in teaching Accounting, including but not limited to the scarcity of qualified teachers and inadequate resources (Musetha, 2022). These challenges resonate with the situation in Limpopo, where the shortage of skilled educators and limited access to teaching

materials contribute to the marginalisation of Accounting as a subject. In the study conducted in South Africa on History Education in secondary schools, Mncube, Ajani, Ngema and Mkhasibe (2023) identified constrained resources in rural schools, exacerbated by a new trend of "collusion between principals and suppliers, which restrict access to quality and sufficient resources."

Inadequacies in resources equally affect Zimbabwe rural schools. A study conducted by Marongedza, Hlungwani and Hove (2023:6) on Zimbabwe rural schools identified "inadequate resources, long distances to school and demotivated teachers as main challenges." The phasing out of Accounting is further worsened by hostile working environments, shortage of teachers, poor results in the subject, lack of support staff, heavy workloads, inadequate school resources and parlous infrastructure (Thaba-Nkadimene and Mmakola, 2020). In support, Mouton& Malumbete (2023) identified lack of resources, insufficient infrastructure, and lack of effective communication between schools and the department of education as main contributors of the fall in enrolment and uptake in Accounting.

Effectiveness of mentoring, monitoring and evaluation

Effective mentoring, monitoring, and evaluation systems are critical for revitalising Accounting education, as they provide data to assess the strengths and limitations of interventions (Schultes, 2023). Monitoring implementation outcomes can guide necessary adjustments, yet challenges remain in classroom support and curriculum changes in South Africa (Mouton & Malumbete, 2023). UNESCO (2024) emphasises using learning assessments to evaluate the quality of systems, measure progress, and address critical questions about student learning and school effectiveness.

Critical Theory highlights the role of systemic and ideological factors, such as the neglect of local influences and inadequate resources, in perpetuating educational inequities. Schools should prioritise data collection on enrolment, performance, and stakeholder feedback to improve programmes, address external influences like departmental support, and sustain Accounting education (UNESCO, 2024). Collaborative efforts among schools, communities, and policymakers are necessary to align learning outcomes with societal needs and combat managerialist approaches prioritising efficiency over equity.

Inadequacy in student preparation for Accounting in Further Education and Training (FET)

Research shows that learners enter Further Education and Training Band with minimal to zero pre-knowledge of Accounting from Senior Phase and Intermediate Phase (Ngwenya and Nzusa (2022). Economic and Management Sciences (EMS) was removed from the Intermediate Phase in one of the curriculum reviews. EMS is the currently the only subject in the Senior Phase that prepares students Accounting, Business Studies and Economics. However, the EMS teachers did not major in all three EMS subjects such as Business Studies and Economics. Despite such deficiencies in the foundations of the teachers, they are still expected to offer Accounting to students who opt to pursue Accounting in FET band. According to Ngwenya and Nzusa (2022), learners proceed to the FET phase inadequately prepared to study Accounting in subsequent grades although teachers understand that EMS is an integrated subject. The study conducted by Sentsho and Mudau (2023) on teachers' experiences of teaching the financial literacy component in EMS verifies poor learner performance in financial literacy in EMS. In addition, Letshwene (2014) recommends that the department needs to relook at the curriculum for EMS Grade 8 to 9 that has 40% of financial literacy which teachers fail to facilitate.

Research shows that teachers know that EMS integrates 3 subjects, but many of them do not have financial literacy. They lack pedagogical content knowledge in addition to and that impedes them from offering Accounting for FET and future careers (Ngwenya and Nzuza, 2022). In their own words, Ngwenya and Nzuza (2022) highlight that challenges in EMS are aggravated by the lack of relevant pedagogical strategies, the lack of adequate knowledge of the subject and missing pertinent foundational content in the EMS curriculum and textbooks.

Sebusi, (2023) identifies challenges with pedagogical content knowledge (PCK), changes in curriculum and assessment policy statements (CAPS), the predominant use of teacher-centred methods, shortage of textbooks in schools and teachers' lack of professional development. Lack of PCK among teachers, led Mtshali, Msizi and Ntombela (2024) to propose methods for teaching Accounting in large classes, namely pair work and dramatisation. Sentsho and Mudau (2023) recommend increasing notional hours for EMS and using projects and case studies as teaching and assessment strategies. There is no consensus, however, on the use of controlled tests and examinations as the only assessment tools.

Methodology

The study adopted Interpretivism paradigm and a qualitative approach in exploring the reflections of curriculum advisors on the phasing out of Accounting in Limpopo secondary schools. Interpretivist paradigm offers a philosophical methodology to evaluate a subjective phenomenon such as curriculum advisors' reflections on the phasing out of Accounting.

An interpretivist paradigm was used in conjunction with qualitative research to elicit in-depth lived experiences of participants' perceptions on the phasing out of Accounting (Pervin & Mokhtar, 2022). The study conducted Individual interviews to collect data from ten purposively selected subject advisors in ten different districts of Limpopo Province. The study interviewed some of the subject advisors telephonically and others on the MicrosoftTeams and Google meet platforms. Out of 32 EMS subject advisors in the province, the study selected 10 subject advisors from randomly sampled ten districts. They were sampled because they are responsible for assisting teachers with curriculum implementation. Data analysis in this study utilised thematic and narrative analyses to identify themes and patterns in the data. Through iterative coding and thematic categorisation, the study systematically examined the interview transcripts to identify and collate the key findings. Pseudonyms SA 1, SA 2 up to SA10 were used to anonymise the real names of the subject advisors who participated in this study. The use of pseudonyms allowed researchers to adhere to the research principle of anonymity and confidentiality.

Findings

This study aimed to explore EMS curriculum advisors' level of knowledge on the extinction of EMS subjects, particularly Accounting. The study also aimed to establish if subject advisors were taking concern to identify the reasons why Accounting is being phased out.

The findings of this study revealed lack of communication between school management and subject advisors; teachers' and learners' attitudes; lack of foundational knowledge; educational exclusion; and the influence of managerialist ideologies as key to phasing out of Accounting.

Consultation and formal communication in phasing out Accounting

Subject Advisors profess knowledge of the phasing out of Accounting, informally, through Accounting teachers after the subject has already been phased out and through meetings when teachers don't pitch up. At times subject advisors get to know when they visit the schools. The responses from all subject advisors reveal that there is no formal communication and consultation. Effective mentoring strategies require regular feedback, collaborative engagement between stakeholders and data-driven approaches to measure outcomes. Subject advisors are expected to constantly visit schools to monitor and mentor teachers to avoid disappointments SBA 7 showed disappointment, pointing out that "*Some schools just discontinue all grades abruptly.*" This means Grade 8, 9 EMS learners who have interest in the subject are left stranded. Removing the subject totally from the school curriculum is detrimental to the future of Accounting learners and business world. Studies such as Mouton and Malumbete (2023) and UNESCO (2024) underscore that while monitoring frameworks can provide valuable data to improve teaching practices, systemic challenges like insufficient training for curriculum advisors and lack of effective classroom support hinder their success. However, poor communication between schools and education departments, coupled with inadequate resources, limits the

impact of these interventions. This implies that without a robust and collaborative approach to mentoring and monitoring, the quality of Accounting education will continue to decline, further disadvantaging learners.

Educational exclusion (due to low performance and low enrolment)

Learners that have an interest in Accounting have been disadvantaged by schools that phased out the subject due to a record of previous underperformance and a decline in enrolment. SA 4 outlined that underperformance was noticeably experienced when Accounting was coupled with Maths.

SA 4 says

"Under performance was greatly noticed when Mathematics became compulsory for Accounting learners. Learners started dropping Accounting when it was coupled with Maths. Moreover, learners avoided any combination that involved pure Mathematics and this resulted in a decline in the enrolment of Accounting."

SA 4 is supported by Smith and Johnson (2022) who outline that coupling Accounting with Mathematics pushed learners to take pure Mathematics instead of Mathematics Literacy, even if their primary interest lies in Accounting.

SA 4 revealed that the difficulty in Maths caused learners that had an interest in Accounting to be discouraged to enrol for the subject they liked.

Nevertheless, in some higher learning institutions, a learner can be admitted for an Accounting degree without Accounting. Maths is a prerequisite for Accounting degrees (Brown, 2023)

The decline in enrolment due to underperformance in Accounting has made it difficult for school management to maintain small class sizes because of financial constraints and teacher-to-student ratios (Wilson, 2022). As a result, some schools are considering phasing out the subject entirely, with management suggesting that Accounting is effectively disappearing on its own (Taylor, 2023). Interestingly, Taylor (2023) asserts that low performance is also observed in other subjects, such as Science and Mathematics, yet principals and circuit managers continue to encourage students to enrol in these areas.

Social justice underpins efforts to create an equitable education system that prioritises inclusion and addresses systemic inequities. The phasing out of Accounting in the Critical Theory context, disproportionately impacts learners from underprivileged backgrounds who lack alternative pathways to acquiring financial literacy and related skills. Fortunately, some higher education institutions perpetrate the marginalisation by allowing students to gain admission to Accounting programs without prior experience in the subject (Brown, 2023; Davis, 2021).

Lack of foundational knowledge

The issue of foundational knowledge in financial literacy and accounting education has been widely addressed in the literature, likewise highlighting its critical role in learners' academic success and future employability. As noted by Decker and McKeown (2021), students who lack early exposure to essential financial concepts often struggle in higher-level courses, which can lead to a long-term deficit in skills needed in the workforce. Furthermore, the work of Chen et al. (2020) emphasises that curriculum changes that inadequately support teacher training exacerbate these issues, as many educators struggle to adapt to new material without appropriate professional development. The findings from these studies underscore a systemic problem in education where the lack of foundational knowledge, not only affects individual learner outcomes, but also contributes to a workforce ill prepared for financial challenges.

SA 6 responded, "*Learners are underperforming due to a weak background of financial literacy, in EMS. Most EMS teachers have specialised in Economics and Business management. Most EMS teachers are not Accounting specialists They lack financial literacy knowledge."*

The findings reveal significant gaps in preparing learners for Accounting in the FET phase due to systemic issues in the Economic and Management Sciences (EMS) curriculum. Initially EMS as a learning area was offered in all phases until 2011, when CAPS curriculum was

introduced. From 2011, EMS was limited to GET upper grades and FET causing learners enter to Grade 10 without the required competencies (van der Bijl and Schreuder, 2019). With no background in GET lower grades, learners and teachers deal with the pressure to grasp too many concepts within a limited time.

SA2 said "Moreover, when the curriculum was changed, there was no in service training that was given to old teachers. New topics gave challenge to old teachers and learners. Most teachers skip the topics, and that is where the problem is, but we come in to assist'

The Accounting curriculum was changed to accommodate cost and managerial accounting. This meant more content without a change in the hours allocated for the subject. This also gave pressure on teachers and learners to cover ATPs without thoroughness.

The influence of managerialist ideologies (Learner ratio and awarding system)

This is a situation where management created an awarding system that brought competition among schools in producing the best results. The influence of managerial ideologies within educational institutions poses significant challenges for subjects like accounting. Research conducted by Knutson (2022) points to the adverse effects of a competitive awarding system that prioritises immediate results over substantive learning. This has led to schools opting to phase out subjects like Accounting due to perceived difficulties in achieving desirable metrics, as highlighted in a study by Johnson and Lee (2023). Their research indicates that in districts where the focus is heavily on metrics, the holistic development of students and equitable access to subjects suffers. Consequently, schools in under-resourced areas are disproportionately affected, exacerbating existing inequalities. In relation to this notion;

SA 3 said

"*In my district, schools doing Accounting dropped from 60 to 41 but learners in the 41 schools are increasing because we are supporting the teachers and learners.'*

In addition, SA 8 said

"*Circuit managers and principals are result driven. In our district, nine of the twenty-nine schools phased out Accounting resulting in an increase in the overall percentage. With a drop in schools that offer Accounting, circuit managers boast of an improved Accounting Matric result of 76% in 2022 from 61.7% in 2021. How? I was literally teaching wherever teachers needed my help*."

The subject advisor was visiting schools to teach on behalf of teachers that lacked content knowledge in other area of the curriculum. While subject advisors are frantically running around to improve the matric result, they seem not to be doing enough to retain Accounting in the less resourced and underprivileged rural schools. A scrutiny showed that, the district tabled above, nine schools that phased out Accounting were in the rural areas where lack of material resources and qualified teachers was reported. This disparity will continued to cause a gap between urban and rural schools. Research indicates that there is a distinct disparity in resource allocation; support and donations are often directed toward Science and Maths programs, while Accounting teachers and students receive minimal assistance or sponsorship (Department of Education, 2021). During career counselling sessions, circuit managers encourage talented students to pursue Maths and Science, frequently neglecting Accounting. In some instances, they even suggest replacing Accounting with Consumer Studies and Tourism, fields that may offer limited career opportunities for learners (Johannes, 2022). Addressing this imbalance is essential to ensure that every subject receives the attention and resources it rightfully deserves.

SA 5 commented, "*We may achieve the target, get national awards and trophies, but we will eventually affect our labour market, our municipalities' finance are run with people without Accounting*."

Phasing out Accounting to feed and satisfy managerial systems and ideologies is detrimental and disastrous for the whole nation. Rewards and trophies will pile up in the principals 'offices, but the products that schools are offering to the market may not be compatible to the needs

of the market. SA 10 had a mouthful to say about the attitudes of principals and circuit managers

"Principals and circuit managers have a negative attitude towards Accounting. Principals give EMS to anyone. They phase it out for political reasons not formally communicated to us. Circuit managers push all high performing students to Maths and Science. I am temporarily housing Sciences and EMS, and I have literally observed that resources are provided and donated to Science and Maths. There is little support or sponsorship for Accounting teachers and learners compared to Maths and Science. During career counselling, circuit managers encourage all bright students to take Maths and Science but not Accounting. Some are even replacing Accounting with Consumer studies and Tourism that will take learners nowhere".

Removing Accounting as a subject from the curriculum can have serious consequences for learners' educational and career prospects. Research by Hattie (2009) highlights the importance of maintaining engaging learning environments, which can be compromised when subjects are abruptly eliminated. Furthermore, Meier (2012) emphasises that financial literacy and Accounting education in high school are vital for preparing learners for careers in business and finance. Discontinuing such subjects not only deprives learners of essential skills, but also limits their career pathways, potentially weakening financial literacy in future generations and decreasing the number of qualified professionals in the workforce. Human empowerment is the core of Critical Theory that involves equipping individuals with the tools and agency to challenge systemic inequities.

Teachers and learners attitudes towards Accounting

This theme emanates from curriculum advisors' response on teachers attitudes. Multiple advisors highlighted concerns that many teachers have a negative attitude towards Accounting, and show its link to a decline in learner performance with subsequent phasing out of Accounting.

Although there are teachers in other schools who have positive attitudes, and show high commitment to teaching of Accounting, such teachers are affected by the phasing out of the subject. They are therefore uncertain about their tenure in schools if the subject is discontinued.

Subject Advisor (SA 10) explains:

"Many Accounting teachers still have negative attitudes toward Accounting because they are always saying that the subject is too difficult for learners. That is why learners are not performing [well]. In addition, for those who do not want to walk the extra mile, they are the ones who are not performing [well]. Those with better and good positive attitudes, they are performing, and they are fewer. I made such observation during my school visit in my district.

You will find that learners always come in the staff room, or outside, surround their teacher, talking Accounting.. In some cases, you will find that the teacher with high enrolment works better than the one with ten learners. When you ask these teachers about presence of learners and pass rate, the answer is that they have learners' interests in their hearts. That is a clear indication that learner attitude and performance is determined by the commitment and quality of the teacher."

In support of positive attitudes of teachers reflected by Subject Advisor- SA 10 above, Subject Advisors SA 8 and SA 9 reflections are captured below.

SA 8 explains:

"Teachers have [a] good attitude and intentions on Accounting, but they are demoralised by the fact that Accounting is not included in curriculum packaging for Grade 10."

SA 9 highlights:

"The attitude is good, but morale is low, as school management do not give adequate support as sciences receive."

When responding on the reasons why morale is low, SA-9 further explains*:*

"*A common trend was established where Grade 10 streaming packages exclude Accounting.*

The move happens even if the subject performs well.

Managers decide on their own to phase-out Accounting without clarifying their position to teachers, learners and parents.

The problem of phase out it started with the Head of Department (HoD)and then Circuit managers followed suit."

Subject advisor-SA-10 captures the mixed feeling of teachers with positive and negative attitudes. Both SA-10 and SA 8 offered further perceptions why phasing-out of Accounting occurs despite good school performance.

SA-10 puts it in perspective that good Accounting teachers exhibit a positive attitude coupled with commitment to teaching. In support, SA-8 explains that teachers do have good attitudes and intentions towards Accounting. Both SA 8, 10 still believe that there are teachers who exhibit some of the best teaching practices that yield strong Accounting results in schools. SA8 and SA7 share the same sentiments that some circuits use misinformation on the subject's inaccessibility and low uptake to justify phasing out Accounting in secondary schools.

Whereas SA-9 blames low teacher morale caused by a lack of support by the school management, SA-4 comprehensively explains a new trend and its modus operandi. SA-4 envisages 'a new trend' where Accounting will be phased out from Grade 10 EMS curriculum in both performing and non-performing schools. SA-4 further elucidates that this radical decision, if implemented will affect both performing and non-performing schools. SA- 4 further identifies the 'modus operandi' as retrogressive in that it disallows prospective candidates from accessing the most relevant knowledge to tackle economic issues now and in the future. Repackaging EMS curriculum by eliminating Accounting shows the complicity of higher echelons in education, such as, principals, HoDs and circuit managers.

The reason is that the circuit managers take unilateral decisions of phasing-out Accounting from secondary schools, starting with Grade 10. When researchers further probed into the matter, it there was evidence that in some schools, the principals connived with the circuit manager to phase out Accounting. By eliminating Accounting, circuit managers and principals avoid accountability when the department's rewarding system find them wanting. SA- 2 states that principals and circuit managers do not consult SAs when they phase out Accounting because the phasing process is not formal.

On the other hand, other subject advisors support SA-10 on the finding that the majority of teachers have a negative attitude towards Accounting. SA-1 supports SA-10 on the point that Accounting teachers exhibit negative attitudes towards the subject.

SA-1 explains:

'Yes. Teachers who teach Accounting, the majority of them have a negative attitude towards the subject. They do not worry on negatively treating the subject that puts 'bread-and-butter on their tables daily.' Some of these teachers are not Accounting subject specialists, but majored in one of [the] EMS subjects, and they do not understand Further Education and Training (FET) Accounting academic project.'

SA-1 explains two important issues, firstly, the number of teachers is in excess of the system requirements, and this is a real threat with regards job security for Accounting teachers in Limpopo Province and South Africa in general. Secondly, Accounting teachers who are not subject specialists struggle with the PCK and SCK for Accounting.

The participants raised various issues that negatively exert an impact on learners' attitudes and morale in the Accounting subject. SA-3 explains:

"Teachers show less interest and negative attitudes in teaching Accounting that impacts learners, learners' perceptions of Accounting as a difficult subject, which [in turn] affect their timely matriculation and university careers. This gives us a picture that our learners are not encouraged to do Accounting at FET level because in grade eight and nine, learners are made to understand that Accounting concept in EMS are difficult, and the problem is further exacerbated by EMS being allocated only two hours per week. In addition, EMS is allocated to teachers who do not have Accounting as a major subject, and such teachers focus only on Business Studies and Economics and

skip the financial literacy part of Accounting. This is a problem when our learners reach grade 10. Only a few learners choose Accounting."

In support, SA-10 justifies that:

SA 10- "The attitude is not good as they do not enroll in large numbers when they come to grade 10."

On the other hand, SA-4 states that:

"SA-4-EMS teachers, specifically Accounting teachers do not prioritize recruitment of learners from Grade 8 and 9. Teachers do not worry; they're not encouraging them in most cases."

Subject Advisors- SA-3 and SA-10 confirmed a negative attitude of learners towards Accounting, that is characterised by low enrolments and zero in some schools. In support, SA-4 justifies that when there is a problem of enrolment in EMS, Accounting teachers do not prioritize recruitment of learners from Grade 8 and 9. They leave systems that do not impede enrolments to succeed without making an effort.

On the other hand, SA-3 blames Accounting teachers for failing to motivate learners and change their perception that Accounting is a difficult subject; and that it delays their personal progression into and beyond matriculation. SA-3 further highlights that EMS is allocated only one period per week, and Accounting teachers who are not subject experts concentrate in teaching Business Studies and Economics to the total neglect of financial literacy in Accounting.

In addition, SA-8 explains:

"Learner's attitude can be measured by their pass rates. In many schools, learners perform dismally poor; and other schools they excel. The problem is not the learner, but the quality of teaching, support received and school environment discipline issues."

SA-9 states:

"Few learners are registering for Accounting and the numbers are declining yearly.

In our meeting with our seniors, the district director shows that the other circuit is left with 2 schools doing commerce. A total of 78 schools - 2 schools with few learners remains the only one left in one Limpopo District.People are attracted by marketing slogans. MEC talks more of Maths and Sciences and nothing about Commerce; that speaks volumes. That is why Accounting and commerce are experiencing this phasing-out."

Subject Advisor- SA-8 explained that the challenge or success does nor rest with the learner per se, but points at the systemic factors as the main cause. These systemic factors range from the quality of teaching, support received and school environment up to school discipline. A perennial decline in Accounting enrolments caused SA-9 and other curriculum advisors to raise the phenomenon with the District Director, who was quite aware, and indicated that other circuits have already phased out Accounting. The executive observed that there were only two schools still pursuing and offering the subject. SA-9 shows disappointment on the collusion of district circuit and school managers, who disregarded the opinions of parents and communities they serve. And SA-9 further blames the MEC '*who sings to the tune of STEM subjects while marginalising Accounting and EMS'.*

Discussion

The phasing out of Accounting in Limpopo Schools highlights interconnected challenges stemming from systemic, institutional, and societal factors. Central among these is the coupling of Accounting with Mathematics, a policy that discourages learners due to the perceived difficulty of pure Mathematics. Learners interested in Accounting often avoid enrolling in combinations involving Mathematics, leading to declining enrolments and schools opting to discontinue the subject (SA-4). Sentsho and Mudau (2023 also recommended decoupling of Mathematics and Accounting. Compounding this issue is that higher education institutions admit students for Accounting degrees without prior Accounting knowledge, rendering the subject dispensable in the eyes of many schools. School managements, influenced by financial constraints and learner-teacher ratio requirements, cite underperformance as justification for phasing out the subject, even though similar challenges exist in other disciplines like Science and Mathematics.

This trend has marginalised learners and created systemic exclusions that negatively impact the education system.

Additionally, as outlined by van der Bijl and Schreuder (2019), a lack of foundational knowledge contributes to underperformance in Accounting. While most subjects have established groundwork in earlier grades, Accounting concepts are introduced abruptly in secondary school, overwhelming learners (SA-6). Financial literacy in the EMS curriculum is often neglected, as many teachers lack Accounting specialisation. Changes to the Accounting curriculum, such as the introduction of complex topics like cost and managerial accounting, further exacerbate the issue without additional teaching time or proper in-service training (SA-2). Managerialist ideologies also worsen the situation, prioritising performance metrics over meaningful inclusion. Knutson (2022) condemned the creation of an awarding system that rewards circuits that phase out less profitable subjects like Accounting, contributing to rural-urban disparities. Curriculum advisors note that management practices such as neglecting Accounting in favour of Sciences marginalize rural schools and perpetuate educational inequities. Despite the evident demand for skilled Accounting graduates in the labour market, policymakers fail to address the structural and resource-based barriers undermining the subject (SA-5).

Conclusion

The study highlights the pressing challenges surrounding the phasing out of Accounting in Limpopo Secondary Schools. The responses of the curriculum advisors provided valuable insights into the challenges and opportunities for revitalising Accounting education. The curriculum advisors suggest reviewing and repackaging of the EMS curriculum wherein Accounting and other EMS subjects become stand-alone subjects. Lastly, the findings register a serious consensus by the school, circuit and district managers to phase out the subject, without consultation with other stakeholders. This study stresses the importance of revisiting Batho Pele Principles, specifically, consensus in taking school decisions

Recommendations

To address these challenges, policymakers and educational stakeholders must enact systemic reforms targeting the structural inequities facing Accounting in Limpopo Secondary Schools.

First, the curriculum should be repacked, decoupling Accounting from Mathematics to attract learners interested in the subject. Incorporating foundational Accounting concepts into EMS at the primary level will prepare learners adequately for secondary school. Adequate in-service training and support for EMS teachers is essential to enhance their capacity to teach financial literacy (SA-2).

Second, management systems must prioritise resource allocation for Accounting education, particularly in rural areas where disparities are pronounced. Transparent, collaborative decision-making processes should include inputs from stakeholders like curriculum advisors, teachers, and parents to ensure equitable subject offerings (SA-8, SA-9). Policies promoting small class viability, particularly in underprivileged areas, can prevent resource constraints from influencing subject discontinuation.

Finally, shifting away from performance-driven managerial ideologies to equity-focused educational reforms is critical. Policymakers must recognise Accounting as a vital subject for economic and social development and foster partnerships with accounting firms to promote the subject. By encouraging positive teacher attitudes and investing in teacher training, the system can rebuild morale and enthusiasm for the subject, ensuring a pipeline of motivated students and qualified graduates. Achieving this requires strong leadership to embed principles of social justice into educational policy, ultimately reversing the marginalisation of Accounting and addressing broader systemic inequities.

Accountability on low performing subjects should not rest upon the circuit managers and principals but teacher who should face the consequences of their action and therefore should account for the results

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