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Learners' views on how the opportunity to learn (OTL) influences their attitudes toward studying Accounting in South African secondary schools

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Abstract

This study aims to understand learners' views on how the opportunity to learn (OTL) influences learners' attitudes toward learning Accounting. Guided by an interpretivist paradigm, a qualitative case study design was employed to gain in-depth insights into learners' experiences. Data were generated through semi-structured individual interviews and focus group discussions with eight Grade 10 Accounting learners, purposively selected from four secondary schools. The data were analysed using thematic analysis. The findings revealed that teachers mainly used explanation and demonstration methods to teach accounting concepts. While these methods supported procedural understanding, they provided limited opportunities for discussion, collaboration, feedback, and critical engagement. As a result, learners often relied on memorisation rather than conceptual understanding. The study further found that weak foundational knowledge from earlier grades, combined with limited instructional time and pressure to complete the syllabus, restricted opportunities for remediation and scaffolded learning. Consequently, many learners experienced frustration, low confidence, and negative attitudes toward Accounting. This study contributes to the field by highlighting that meaningful learning opportunities require interactive, learner-centred, and adequately paced teaching approaches that promote conceptual understanding and active participation. Valuable insights are also offered to teachers, school management, and subject advisers to improve scaffolded instruction, curriculum pacing, and additional learner support, thereby strengthening Accounting learning experiences and attitudes.

Keywords: Accounting learners, opportunity to learn, attitudes, learners' views, foundational knowledge, limited practice

Introduction

Opportunity to Learn (OTL) has become an important concept in educational research because it explains how the quality and availability of learning experiences influence learners' academic achievement, participation, and attitudes toward learning (Elliot, 2015; Schmidt, Burroughs, Zoldo, & Houang, 2015). Existing research consistently shows that learners' attitudes towards a subject are strongly influenced by their classroom experiences, including the teaching strategies used by teachers, the level of academic and emotional support provided, and the overall learning environment in which teaching and learning take place (Berger, Mackenzie & Holmes, 2020; Getie, 2020; Gonzales, & Hermosa, 2023; Yunus & Ali, 2018). Rolfe, Strietholt and Yang (2022) agree that the amount of time a teacher commits to the curriculum, including instructional time, classroom participation, higher-order thinking questions, and evidence-based teaching practices, significantly affects learners' attitudes.

According to Gonzales and Hermosa (2023), when learners are given adequate opportunities to learn, they are more likely to participate actively in classroom activities, develop confidence in their abilities, and form positive attitudes toward their studies. In contrast, inadequate learning opportunities may lead to frustration, poor performance, low motivation, and negative attitudes toward a subject. In many schools, learners experience challenges such as overcrowded classrooms, limited teaching resources, insufficient feedback, and a lack of

learner support, which continue to affect the quality of learning opportunities (Byiringiro, 2024; Getie, 2020; Mazanan, Montero & Casmir, 2018). These conditions often shape learners' perceptions of their ability to succeed academically and influence their willingness to participate in classroom activities.

While studies in other subject areas demonstrate that OTL significantly influences learner engagement, achievement, and attitudes (Berger et al., 2020; Byiringiro, 2024; Mazanan et al., 2018; Montes, Ferreira & Rodríguez, 2018; Yunus & Ali, 2018), its application within Accounting Education remains underexplored. This represents a critical gap, particularly given the cumulative and skills-based nature of Accounting, which requires sustained practice, conceptual clarity, and scaffolded support. In Accounting, positive attitudes are often fostered when learners recognise the subject's logical structure and real-world relevance (Hendriks & Dunn, 2021). Conversely, when the subject is perceived as abstract or is taught ineffectively, learners' motivation and participation tend to decline. Scholars agree that strong foundational knowledge and numerical skills shape learners' attitudes towards learning Accounting, which can greatly impact their subject retention and academic performance (Jamiu & Yakubu, 2020; Katjiteo, 2024). Without adequate opportunities to engage meaningfully with content, learners are more likely to perceive Accounting as abstract, difficult, and irrelevant, thereby reinforcing negative attitudes and disengagement.

In the South African context, where disparities in school resources, teaching practices, and curriculum coverage persist, examining OTL in Accounting becomes especially important. Current literature on Accounting Education tends to focus on performance outcomes or teaching strategies in isolation (Gobingca & Kiva, 2024; Hendriks & Dunn, 2021; Jamiu & Yakubu, 2020; Tshiovhe, 2025), with limited attention to how the broader outline of learning opportunities shapes learners' attitudes. Moreover, there is a lack of studies that foreground learners' voices in understanding how they experience these opportunities in the classroom.

This study addresses this gap by exploring how different dimensions of OTL, such as curriculum coverage, instructional time and practices, influence secondary school learners' attitudes towards Accounting. By foregrounding learners' perspectives, the study aimed to deepen understanding of how effective learning opportunities can foster positive attitudes and enhance engagement in Accounting Education. This can help teachers identify barriers that limit effective learning opportunities and develop strategies to improve classroom practices, learner support, and educational outcomes. The study aims to answer the following question:

- What are learners' views on the influence of opportunity to learn (OTL) on their attitudes toward learning Accounting in South African secondary schools?

Literature review

This section reviews literature on how learning opportunities influence learners' attitudes toward learning in Accounting.

Defining attitudes toward learning

Attitudes toward learning are generally understood as the beliefs, feelings, and behavioural tendencies that learners develop towards learning a particular subject (Adegbola, 2019; Getie, 2020). These attitudes comprise cognitive, affective, and behavioural dimensions, reflecting how learners think about a subject, how they feel while learning it, and how willing they are to participate in learning activities. According to Yunus and Ali (2018), attitudes toward learning are also shaped by learners' perceptions of the value and usefulness of learning, which in turn influence their motivation, persistence, and approach to classroom and assessment tasks.

The literature consistently shows that learners' attitudes play a significant role in determining their engagement and academic success (Gonzales & Hermosa, 2023; Montes et al., 2018). Learners who hold positive attitudes towards a subject are more likely to participate actively in classroom activities, persevere when confronted with challenging tasks, and demonstrate greater confidence in their ability to learn. Conversely, learners with negative attitudes

often disengage from learning, participate less frequently, exert minimal effort, and are more likely to experience poor academic performance (Adegbola, 2019; Byiringiro, 2024).

Research further indicates that learners' attitudes are not formed in isolation but are strongly shaped by their classroom experiences. Berger et al. (2020), for example, found that learners' attitudes towards Mathematics were influenced by instructional strategies, teacher behaviour, peer interactions, and the overall learning environment. These findings suggest that learners develop favourable attitudes when they experience supportive and engaging learning environments that facilitate meaningful participation. Since these classroom experiences are central dimensions of Opportunity to Learn (OTL), the quality of learning opportunities provided by schools becomes a key determinant of learners' attitudes.

Instructional time and learning depth

Research shows that sufficient instructional time is associated with academic performance and learners' attitudes toward learning (Tshiovhe, 2025; Wedel, 2021). Allocating sufficient time to learn and engage in practice activities provides learners with opportunities for deeper engagement and critical thinking (Wedel, 2021). However, Berger et al. (2020) highlight that teachers often rush through lessons under pressure to complete an extensive syllabus, thereby overlooking the importance of assessing learners' understanding. Kong (2021) argues that allowing learners adequate time to participate in the learning process helps boost their confidence and enthusiasm, particularly in subjects that require them to apply analytical skills. Jensen, Martínez and Escobar (2019) further assert that learners who are denied the opportunity to engage in feedback discussions to address misconceptions and misunderstandings are more likely to develop low self-efficacy and negative attitudes towards learning.

Teacher quality and teaching practices

The literature shows that teaching strategies significantly influence learners' attitudes toward learning (Gonzales & Hermosa, 2023; Mazanan et al., 2018; Schmidt et al., 2015). Teachers with strong subject knowledge and effective pedagogy create supportive and engaging classrooms that enhance learners' motivation and confidence. Positive reinforcement, constructive feedback, and inclusive teaching practices contribute to favourable learning experiences (Getie, 2020; Katjiteo, 024; Yunus & Ali, 2018). Student-centred approaches, including differentiated instruction and collaborative learning, are particularly effective in subjects such as Mathematics and Accounting because they promote participation and understanding (Sam, 2020). Similarly, Berger et al. (2020) found that inclusive practices helped learners feel supported and represented in class. In contrast, rigid teacher-centred methods, rote learning, and limited practical activities often lead to disengagement and negative attitudes, especially in complex subjects such as Chemistry (Adegbola, 2019).

Curriculum Coverage

Research consistently demonstrates that curriculum coverage is a significant determinant of learner achievement because it influences the extent to which learners are exposed to the knowledge and skills prescribed in the curriculum (Aguhayon, Tingson, & Pentang, 2023; Mukuka & Alex, 2024). Evidence from the First International Study of Mathematics Achievement indicates that differences in learner performance across countries were closely associated with the degree of curriculum coverage, suggesting that learners achieve better when they have opportunities to engage with the full range of intended curriculum content (Aguhayon et al., 2023). However, Bertram, Mthiyane and Naidoo (2021) contend that curriculum coverage should not be measured solely by whether teachers have presented the prescribed content, but rather by what learners are ultimately able to understand and do. This perspective shifts the emphasis from teaching as content delivery to learning as demonstrated mastery. Although comprehensive curriculum coverage increases learners' opportunities to learn, it depends on the effective use of instructional time. Bertram et al. (2021) argue that the loss or inefficient use of instructional time reduces opportunities for teaching and learning, making it difficult to complete the prescribed curriculum.

Similarly, Mukuka and Alex (2024) identified inadequate curriculum coverage, compounded by poor teacher content knowledge, as a major contributor to learner underachievement in South Africa. Factors such as disruptions, teacher and learner absenteeism, inadequate lesson planning, and slow instructional pacing further constrain curriculum coverage, resulting in important topics being rushed, omitted, or taught superficially. Consequently, learners may advance to subsequent grades without developing the foundational knowledge and skills required for more complex learning.

Theoretical framework

This study is framed by Carroll's Opportunity to Learn (OTL) Model (1963), which holds that learners' academic achievement and attitudes are strongly influenced by the quality and extent of the learning opportunities available to them. Carroll introduced the idea that successful learning depends on the time students actually spend learning compared to the time they need to learn. According to Walkowiak et al. (2017), the OTL framework is characterised by three key dimensions: instructional time, content coverage, and quality of instruction. Perry, Thier, Beach et al. (2024) explain that many scholars have expanded this model to include several interrelated factors, including curriculum coverage, quality of instruction, teacher preparedness and practices, availability of teaching and learning resources, instructional time, and classroom support (Jensen et al., 2019; Schmidt & McKnight, 2012; Schmidt et al., 2015). This study, therefore, focuses on three elements of OTL, namely, content coverage, quality of instruction, and instructional time, to understand how the opportunity to learn influences learners' attitudes toward learning Accounting.

The suitability of the OTL model for this study lies in its ability to link classroom practices with learners' attitudes and learning experiences. Since Accounting is a cumulative, skills-based subject that requires sustained practice, conceptual understanding, and meaningful engagement, learners' access to adequate learning opportunities is critical (Alali & Wardat, 2024; Jamiu & Yakubu, 2020). The OTL framework allows this study to move beyond attributing negative attitudes to learners' individual abilities and instead examine how structural, socio-economic, and pedagogical factors shape learners' perceptions of the subject (Cogan & Schmidt, 2015; Perry et al., 2024). By applying this model, the study is able to systematically analyse how differences in learning opportunities influence learners' attitudes towards Accounting.

Methods

The study is framed within the interpretive paradigm, which, as Nickerson (2022) explains, aims to understand phenomena from the participants' perspectives. In this context, participants were engaged to understand how the opportunity to learn influences the participants' attitudes toward learning Accounting. A qualitative case study design was adopted for this research to capture and interpret participants' perspectives (Yin, 2018). According to Creswell and Creswell (2023), 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 learners' views on how the opportunity to learn influences their attitudes toward Accounting.

Sampling

Denzin and Lincoln (2018) describe sampling as selecting a portion of the entire group that comprises the specific group of interest to the research study. In this study, while there were eight secondary schools in the cluster in Pinetown district, KwaZulu-Natal, I chose to conduct research in four schools due to their accessibility. A purposive sampling strategy was employed to identify participants who could provide rich and meaningful insights into the phenomenon under investigation (Nyimbili & Nyimbili, 2024). Therefore, eight Grade 10 Accounting learners in the Commerce stream within the Further Education and Training (FET) phase were selected. Accounting teachers at each participating school were requested to nominate two learners, based on their ability to reflect on their learning experiences. These learners were chosen with the expectation that they would offer thoughtful perspectives on how learning opportunities influence their attitudes toward learning

Accounting. The relatively small sample size is consistent with qualitative research principles, as highlighted by Hennink and Kaiser (2021), who argue that qualitative studies typically involve a limited number of carefully selected participants in order to generate in-depth, nuanced understandings of the research topic. To ensure ethical compliance and protect participants' confidentiality, pseudonyms were assigned to all learners involved in the study.

Data generation methods

Consistent with a qualitative study, semi-structured interviews and focus group discussions (FGDs) provided opportunities to engage directly with participants and gain in-depth insights into their experiences (Nyimbili & Nyimbili, 2024). The eight Grade 10 Accounting learners were interviewed individually at their schools. Each interview lasted approximately 45 minutes, allowing sufficient time for participants to reflect on and elaborate on their perspectives.

According to Alam et al. (2025), FGDs are carefully designed group discussions that allow participants to express their views. Learners were put into two groups of four for the FGDs to encourage interaction between researchers and participants (Denzin & Lincoln, 2018). A semi-structured 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 learners openly shared their experiences as peers and discussed how factors that shape the opportunity to learn affect their attitudes toward learning Accounting (Creswell & Creswell, 2023; Nickerson, 2022). The discussions took place during school breaks. Talking to all the participants helped elicit a balanced view of how the opportunity to learn factors influence their attitudes toward learning Accounting and enhanced the study's trustworthiness. Focus group discussions lasted approximately 30 minutes each. All discussions were recorded using a recording device to capture the views of all learners.

Data analysis

Thematic analysis was employed to analyse the qualitative data collected through semi-structured interviews and focus group discussions. This strategy was suitable since the purpose was to understand experiences, thoughts, and views across different datasets (Nyimbili & Nyimbili, 2024). The process began with transcribing the audio recordings to text and reading the transcripts multiple times to identify initial patterns and recurring issues that informed the coding. Open coding was then applied, involving the manual assignment of codes to meaningful units of text, such as words, phrases, sentences, or paragraphs, to capture their core meaning.

The aim was to reduce the data into manageable segments without losing important meaning. Related codes were grouped into categories representing 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. Participants were asked to verify that the transcribed data accurately reflected what was said during the interviews and discussions, serving as a form of member checking and thereby enhancing the credibility and trustworthiness of the research (Alam et al., 2025).

Ethical issues

Permission to conduct the research in the chosen schools was secured from the Department of Education. A request was made to the ethics committee at the University of KwaZulu-Natal, where the authors are based, and ethical approval was received (ref: HSSREC/00006503/2024). To adhere to the ethical code of conduct, the concepts of informed consent, confidentiality, anonymity, and voluntary participation were explained to the participants and these were observed during the study period. To safeguard confidentiality and anonymity, participants were allocated pseudonyms.

Results

The findings of this study were grouped into the following themes: instructional approaches in Accounting Education, incomplete curriculum coverage and foundational gaps in Accounting knowledge, and inadequate time for

classroom engagement and practice. Verbatim quotes are used to support the data presented.

Instructional Approaches in Accounting Education

Learners mentioned that their teachers often used explanations and demonstrations to teach new concepts. They felt that the teachers' step-by-step explanation and use of the board to demonstrate how transactions are recorded make abstract concepts more concrete and accessible. However, they were concerned that there was little or no opportunity to discuss new concepts. While learners were able to follow and reproduce demonstrated procedures, they were not engaged in questioning, reasoning, or collaborative meaning-making. This is what Bheki had to say:

"I like the use of explanation and demonstration methods because teachers have to explain the concepts and demonstrate how the transactions are recorded on the board. It is easy for us to listen while the teacher explains and shows us how to do the calculations and record them. But we do not get a chance to discuss new concepts. This approach does not give us sufficient opportunity to interact with the learning materials to link the explained complex concepts to the procedure followed in the preparation of financial statements."

The findings indicate that explanation and demonstration methods support learners by making abstract accounting concepts more accessible through structured guidance, enabling them to understand calculations and recording procedures. This provides learners with opportunities to access curriculum content and develop procedural knowledge. The absence of active engagement in deeper learning processes limits instructional quality and cognitive participation, positioning learners as passive recipients of knowledge. Consequently, learners imitate procedures rather than develop conceptual understanding, critical thinking, and the ability to apply accounting principles in unfamiliar contexts, thereby weakening meaningful learning.

While demonstrations and explanations help learners grasp accounting principles and procedures more effectively, learners thought it was necessary for teachers to supplement these with interactive methods. They indicated a need for teachers to create spaces for group discussions to initiate whole-class discussions, thereby allowing diverse viewpoints on the topic at hand. They were of the view that collaborative methods help them to apply concepts, exchange ideas, justify their reasoning, and receive feedback from both peers and teachers. This is what Thando said:

"*I like the way our teachers explain the concepts and how we do the calculations before recording. He also shows us how to record and post to the ledger. This method is effective when he introduces new topics. But I think teachers have to use other methods, such as group work, to discuss in class, to give us time to solve problems together, and to share ideas in groups."*

The learner's views suggest that explanation and demonstration methods provide valuable initial opportunities to learn through clear teacher explanations and worked examples, particularly when introducing unfamiliar topics. However, meaningful learning extends beyond teacher-centred instruction. The learner's preference for collaborative problem-solving and group discussions highlights limited opportunities for active participation, mutual support, and cognitive engagement. From an Opportunity to Learn (OTL) perspective, effective learning requires learners to construct knowledge through interaction, discussion, and application. Complementing explanation and demonstration with collaborative learning would strengthen conceptual understanding, higher-order thinking, and learners' ability to apply accounting knowledge in unfamiliar contexts.

Incomplete curriculum coverage and Foundational gaps in accounting knowledge

Most learners acknowledged entering Grade 10 without the foundational accounting knowledge required to engage successfully with the subject. They reported that the Financial Literacy component of Economic and Management Sciences (EMS) in Grades 8 and 9 had not been taught comprehensively, leaving them inadequately prepared for Accounting in the Further Education and Training (FET) phase. Consequently, learners experienced Grade 10

Accounting as unfamiliar and cognitively demanding because they were expected to engage with new concepts while simultaneously attempting to acquire prerequisite knowledge that should have been developed in earlier grades. As Veli explained:

"When I got to Grade 10, everything felt new. We were not taught much Accounting in Financial Literacy to prepare for Grade 10 Accounting. It is not easy to go back and relearn all the concepts we were supposed to learn in Grades 9 and 10. Our EMS teacher focused more on business and economics. The financial literacy section is not taught well in Grades 8 and 9. It seems our EMS teachers are not accounting specialists." (Member of Focus Group 1)

The learners' accounts suggest that their difficulties were not merely the result of challenging Grade 10 content but reflected cumulative learning deficits originating in earlier grades. Rather than progressing through a coherent sequence of increasingly complex accounting concepts, learners entered Grade 10 with fragmented conceptual foundations. As a result, they were required to divide their cognitive effort between mastering prerequisite knowledge and understanding new curriculum content, making learning considerably more demanding. These findings indicate that inadequate curriculum implementation in the General Education and Training (GET) phase disrupted the intended learning progression, thereby compromising learners' readiness for subsequent learning.

Learners further explained that these foundational knowledge gaps diminished their confidence and reduced their ability to engage meaningfully with more complex accounting concepts. Although they appreciated teachers' efforts to revisit basic concepts before introducing new content, they believed that the extensive Grade 10 curriculum and limited instructional time prevented teachers from providing sustained remediation. Khumbu reflected:

"Our teacher tried to return to what we were supposed to learn in Grade 9, but I noticed that he always rushed to finish Grade 10 work. Because we do not fully understand the prior work, it is difficult to grasp the new content. Although our teacher starts with Grade 9 material, it takes us some time to understand it. It seems the Grade 10 syllabus is too long, and there is no time to learn Grade 9 and Grade 10 work." (Khumbu)

This finding reveals a systemic tension between curriculum coverage and conceptual learning. Teachers appeared to recognise learners' foundational deficiencies and attempted to address them through revision; however, the pressure to complete the prescribed syllabus constrained their ability to provide the sustained instructional support that learners required. Consequently, remediation became superficial rather than developmental, compelling teachers to prioritise curriculum pacing over conceptual consolidation.

The findings indicate that learners' difficulties in Grade 10 Accounting resulted from cumulative inequalities in learning opportunities across schooling rather than isolated classroom experiences. Opportunity to Learn suggests that success depends on equitable access to curriculum content, sufficient instructional time, and high-quality teaching. Learners reported limited exposure to key accounting concepts during the Financial Literacy component of EMS and perceived that some EMS teachers lacked accounting specialisation, leaving them inadequately prepared for the FET phase. Although Grade 10 teachers attempted to address these gaps, curriculum time constraints prioritised syllabus coverage over remediation, limiting learners' opportunities to achieve conceptual mastery.

Inadequate Time for Classroom Engagement and Practice

Learners expressed dissatisfaction with the limited instructional time allocated to practising and discussing accounting problems, particularly when working through scenarios and complex calculations. They believed that the number of Accounting lessons was insufficient for teachers to address their diverse learning needs or provide the individualised support necessary to consolidate conceptual understanding. Consequently, classroom instruction often prioritised syllabus completion over meaningful engagement with Accounting problems, limiting opportunities for learners to question, justify, and

reflect on their reasoning. Learners explained that this emphasis on curriculum pacing constrained their ability to move beyond memorising formulae and accounting formats towards understanding when, why, and how accounting principles should be applied in different contexts. This is what Musa said:

"In most cases, we discuss only one or two scenarios in class, but that is not enough for me to understand how to do the calculations on my own because we are not given enough time to practise different exercises or discuss them in class. I understand better when we work through many different examples because they show how the same principle applies in different situations. When we have more time to practise and the teacher and other learners explain the answers, the topic makes much more sense."

The above excerpt suggests that learners viewed classroom practice not merely as an opportunity to complete exercises but as an essential process for developing conceptual understanding. Repeated exposure to different accounting scenarios enabled learners to recognise underlying principles rather than relying on procedural memorisation. Likewise, collaborative discussions with teachers and peers provided opportunities to compare different approaches, clarify misconceptions, and strengthen reasoning. These findings indicate that insufficient instructional time constrained learners' opportunities to internalise accounting concepts through practice, dialogue, and feedback, resulting in superficial rather than meaningful learning.

Learners also reported that time constraints limited teachers' ability to provide individual academic support. Candy explained:

"Our teacher does not always have time to help or answer questions for each learner. If you still need more explanation on what you do not understand, you can try to catch up on your own or ask learners who understand better. Sometimes I have questions, but we do not have time in class to ask them. We move on before I understand." (Member of Focus Group 2)

Candy's account illustrates how limited instructional time reduced opportunities for responsive teaching. Rather than adapting instruction to learners' varying levels of understanding, teachers were compelled to progress through the curriculum irrespective of whether misconceptions had been resolved. As a result, learners who failed to understand a concept during the lesson were expected to bridge these gaps independently or rely on peers, creating unequal opportunities to learn. This finding suggests that time constraints affected not only the quantity of instruction but also its quality by limiting formative feedback and support, which are essential for conceptual development.

Learners further argued that the timing of Accounting lessons influenced their ability to participate actively in classroom discussions. They indicated that afternoon lessons were often less productive because fatigue reduced learners' concentration and willingness to engage in solving accounting problems. Fana had this to say:

"There are Accounting afternoon periods. This is a problem because we are always tired, making it difficult to focus and participate in discussions about solutions. I think Accounting can be taught effectively in the morning when we are still fresh."

This finding demonstrates that learners perceived opportunity to learn as extending beyond the amount of instructional time available to include the conditions under which learning occurs. Although schools may allocate the required number of instructional periods, scheduling cognitively demanding subjects such as Accounting during periods of reduced learner alertness may diminish the effectiveness of classroom engagement. Consequently, instructional time should be understood not only in quantitative terms but also in relation to its quality and its capacity to maximise learners' cognitive engagement.

Findings demonstrate that effective learning requires more than exposure to curriculum content. Learners need sufficient instructional time to practise, discuss, question, receive feedback, and apply accounting principles across multiple contexts before progressing to more complex tasks. The findings suggest that when curriculum coverage is prioritised over

conceptual engagement, learners may complete topics without developing the procedural fluency and conceptual understanding necessary for successful problem-solving. Furthermore, the interaction between limited lesson time, insufficient opportunities for formative feedback, and unfavourable lesson scheduling reduced learners' opportunities to engage deeply with accounting concepts. These findings, therefore, illustrate that the quality of learning opportunities is determined not only by what is taught but also by the extent to which learners are afforded adequate time and supportive instructional conditions to construct meaningful understanding.

Discussion

The study explored learners' views on how the opportunity to learn (OTL) influences their attitudes toward learning Accounting. Research consistently shows that teaching methods strongly shape learners' engagement with Accounting (Gobingca & Kiva, 2024; Ismail & Mat-Zin, 2020; Jamiu & Yakubu, 2020). However, findings suggest that the challenges learners experienced were not simply the result of ineffective teaching methods but reflected a broader misalignment between the intended curriculum and learners' actual opportunities to learn. Although teachers relied on explanation and demonstration to ensure curriculum coverage, these practices appear to have been shaped by systemic pressures, including extensive curriculum demands, assessment expectations, and limited instructional time. Consequently, teachers prioritised transmitting procedural knowledge over facilitating conceptual inquiry and learner participation. From an OTL perspective, this indicates that the issue is not whether learners were taught Accounting, but whether classroom conditions enabled them to engage with the subject in ways that foster conceptual understanding (Jamiu & Yakubu, 2020; Katjiteo, 2024). Learners therefore received opportunities to observe accounting procedures but fewer opportunities to reason, justify, question, and apply accounting principles independently. This distinction is significant because OTL emphasises the quality of learning experiences rather than mere exposure to curriculum content (Berger et al., 2020; Byiringiro, 2024; Schmidt et al., 2015).

According to Cogan and Schmidt (2015), OTL theory emphasises that progression in learning depends on learners possessing sufficient prior knowledge to engage successfully with advanced concepts. This is contrary to the study's findings, which suggest that learners' difficulties due to inadequate prior knowledge were cumulative rather than confined to Grade 10. Insufficient preparation in the EMS Financial Literacy component meant that learners entered the FET phase without the prerequisite conceptual schema needed to assimilate increasingly abstract accounting concepts (Aderibigbe & Mosia, 2020; Jensen et al., 2019). This finding is confirmed by scholars, who further argue that many learners progress through school with significant gaps in foundational knowledge (Bertram et al., 2021; Mukuka & Alex, 2024). Rather than viewing poor performance as evidence of limited learner ability, the findings indicate that many learners inherited unequal educational opportunities that restricted their readiness for Grade 10 Accounting (Gobingca & Kiva, 2024; Sam, 2020; Tshiovhe, 2025).

The findings also revealed a fundamental contradiction between curriculum policy and classroom reality. While the Accounting curriculum aspires to develop analytical thinking, interpretation, problem-solving, and financial decision-making, the instructional conditions available to teachers often encourage procedural teaching aimed at syllabus completion (Herman, Klein & Abedi, 2000; Perry et al., 2024). These findings are consistent with those of Berger et al. (2020), who found that mathematics teachers frequently rush through lessons due to pressure to complete extensive syllabi. This tension suggests that curriculum reform alone is insufficient if schools are unable to provide the instructional time and pedagogical conditions necessary to realise intended learning outcomes. Within the OTL framework, curriculum quality cannot be separated from the opportunities learners have to engage with that curriculum (Rolfe et al., 2022). Consequently, learners memorised procedures because instructional contexts rewarded procedural efficiency over conceptual understanding, creating a disconnect between curriculum intentions and classroom practice.

Within OTL theory, adequate instructional time is crucial because it enables learners to practise skills, receive feedback, and consolidate understanding (Aderibigbe & Mosia, 2020; Cogan & Schmidt, 2015). Researchers also emphasise that more instructional time and consistent practice are essential for mastering complex financial principles (Aubyn & Wang, 2021; Hendriks & Dunn, 2021; Ismail & Mat-Zin, 2020). However, the findings revealed that limited classroom practice and insufficient opportunities for discussion contributed to superficial learning. The limited number of accounting lessons and the rushed pace of instruction limited learners' opportunities to engage deeply in problem-solving activities. This reveals a misalignment between the intended goals of Accounting Education and the actual learning experiences available to learners. Although Accounting requires interpretation, judgement, and contextual application, restricted opportunities for extended problem-solving reduced learning to procedural repetition. Such constraints limited learners' ability to develop disciplinary competence, confidence, and deeper conceptual understanding.

Study implications

The findings have important implications for Accounting Education and classroom practice. Improving learners' attitudes and achievement requires strengthening learning opportunities across the schooling continuum rather than simply increasing instructional time or revising the curriculum. This includes ensuring coherent curriculum progression from EMS to Grade 10, enhancing the accounting expertise of EMS teachers, providing adequate time for conceptual reinforcement, and adopting learner-centred pedagogies that combine explanation with discussion, collaborative learning, guided practice, and formative feedback. Such approaches promote conceptual understanding, critical thinking, and problem-solving, demonstrating that learners' attitudes are shaped by the quality and equity of the learning opportunities they experience.

Recommendations

Based on the findings, the study highlights the need for school management teams and subject advisors to review curriculum pacing and workload demands to ensure that accounting teachers can cover content meaningfully rather than rush through topics to complete the syllabus. Accounting teachers should provide scaffolded learning opportunities that connect prior knowledge with new concepts to strengthen learners' progression and conceptual continuity. This may help learners build a stronger foundation before engaging with more complex accounting content.

Professional development programmes should equip Accounting teachers with strategies for promoting conceptual teaching, learner engagement, and differentiated support for learners experiencing learning gaps. Schools should provide additional academic support opportunities, such as revision sessions, tutoring, and remedial programmes, to assist learners who struggle with foundational accounting concepts.

Conclusion

Given the limited literature on the relationship between opportunity to learn (OTL) and learners' attitudes toward Accounting, this study sought to explore learners' views on how learning opportunities influence their attitudes toward studying Accounting in secondary schools. The study demonstrates that learners' attitudes are closely linked to the quality of their learning opportunities. The findings suggest that learners' challenges were not simply the result of ineffective teaching methods but reflected a broader misalignment between the intended curriculum and learners' actual opportunities to learn. Although teachers relied on explanation and demonstration to ensure curriculum coverage, these approaches were largely shaped by systemic pressures, including extensive curriculum demands, assessment expectations, and limited instructional time. While they provided essential procedural support, they offered limited opportunities for active participation, collaborative problem-solving, conceptual reinforcement, and meaningful feedback. Consequently, insufficient instructional time, limited classroom practice, inadequate individual support, and poorly timed lessons constrained learners' engagement, reducing opportunities to

develop a deep conceptual understanding of Accounting.

Limitations

The study is limited to a case study of eight Grade 10 learners from four secondary schools. As a result, findings cannot be generalised beyond this sample. In the future, scholars may consider expanding the scope of their study to cover the entire Accounting grade or increasing the geographical coverage to include more schools in the province. Also, the study was based only on learners' views. It is believed that the perspectives of other stakeholders in Accounting Education are essential to developing sustainable strategies to address barriers that limit learners' opportunities to learn in Accounting.

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