Art. #2131, 8 pages, https://doi.org/10.15700/saje.v42n4a2131

Teachers' views on the role of economic and management sciences in preparing learners for accounting in the Further Education and Training Phase

Jabulisile C. Ngwenya and Siyacela Nzuza
Commerce Department, School of Education, University of KwaZulu-Natal, Pinetown, South Africa
ngwenyaj@ukzn.ac.za

With this study we explored teachers' views on the role of economic and management sciences (EMS) in preparing learners for accounting in the Further Education and Training (FET) Phase. A qualitative research approach was employed along with the interpretivist paradigm to underpin the study. We used a qualitative case study approach to allow for an in-depth understanding of the views of the teachers by talking to them directly. Semi-structured individual and focus-group interviews were used as data collection methods. Participants in the study included 5 Grade 9 EMS teachers and 5 Grade 10 accounting teachers who were conveniently and purposively sampled from 5 secondary schools. A thematic analysis approach was adopted to analyse the interview responses. The findings of the study reveal that teachers understood that EMS was an integrated subject. However, Grade 9 teachers struggled to teach EMS in an integrated manner and this hampered the teaching of financial literacy. The challenges in teaching 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. As a result, learners enter the FET phase without being adequately prepared to study accounting in subsequent grades.

Keywords: accounting; curriculum integration; economic and management sciences; entrepreneurship; financial literacy

Introduction

Currently, global curriculum reforms call for the integration of related disciplines to offer learners an opportunity to experience learning in real-world context to provide more authentic learning environments (Drake & Reid, 2018; Ferguson-Patrick, Reynolds & Macqueen, 2018; Fu & Sibert, 2017; Kelley & Knowles, 2016; Owoyemi, 2014). In South Africa, the aim of the Curriculum and Assessment Policy Statement (CAPS) is to produce learners who demonstrate an understanding of the world as a set of related systems, by recognising that the contexts of learning and problem-solving do not exist in isolation (Department of Basic Education [DBE], Republic of South Africa [RSA], 2011). This aim resulted in the introduction of the integrated curriculum to allow learners to integrate knowledge, thereby enhancing learning (Izci, 2017; Taber, 2014). The reasoning behind the implementation of an integrated curriculum is to interrelate knowledge across disciplines in the real world in the learning process (Nollmeyer, Kelting-Gibson & Graves, 2016). This is also evident in commerce, where an integrated economic and management sciences (EMS) curriculum was introduced by integrating the knowledge, focus, goals, theory and practice of accounting, economics and business studies (DBE, RSA, 2011).

EMS is a unique South African subject which is taught in the Senior Phase (SP) from Grade 7 to Grade 9 (Phakathi, 2018). EMS is regarded as a foundational subject of all commerce subjects in the Further Education and Training (FET) phase. The FET is the secondary level of education comprising Grade 10 to Grade 12. The ultimate intention of EMS education is to offer learners the basic foundational knowledge and skills required to study commerce subjects in the FET (Modise, 2016; Phakathi, 2018). The belief is that integrating the teaching, learning and assessment of commerce subjects in the SP can add to an enhanced learning experience for learners. This contributes to the development of conceptual understanding and consequently improves engagement with the subjects over time (Abbott & Palatnik, 2018; Arek-Bawa, 2018; Erasmus & Fourie, 2018). This subject comprises three fundamental components, namely, economy, entrepreneurship and financial literacy (DBE, RSA, 2011). Accounting, which is a more technical FET subject that requires a strong knowledge base, is introduced in the financial literacy component of EMS (Erasmus & Fourie, 2018; Letshwene & Du Plessis, 2021). Consequently, financial literacy comprises a large percentage of the EMS curriculum to introduce learners to the abstract concepts of accounting. In accounting, the introduction of these concepts at an early stage is prevalent as understanding the concepts is a foundational skill which equips learners with the knowledge required to analyse financial information and solving problems (Arek-Bawa, 2018; Erasmus & Fourie, 2018).

As the aim of the introduction of EMS is to provide learners with foundational knowledge for commercial subjects, EMS teachers are expected to introduce the new integrated approach in the teaching of the subject (Fu & Sibert, 2017; Kelley & Knowles, 2016). Therefore, teaching EMS in an integrated way serves to provide learners with the necessary knowledge which would support their choice of subjects at the FET level (Izci, 2017; Nollmeyer et al., 2016). The implication is that learners who exit school after the SP would have acquired basic knowledge of financial accounting (Phakathi, 2018). EMS teachers are thus obliged to teach and think about EMS in an integrated way.

Considering that EMS is an integrated subject, teachers must be well acquainted with the techniques and approaches needed in teaching and incorporating different subjects (Izci, 2017; Kelley & Knowles, 2016). However, many teachers might lack the integrated knowledge to teach effectively, especially those who are used to the disciplinary methods of teaching commercial subjects. While the CAPS places an obligation on teachers to teach and think about EMS in an integrated manner, research reveals that EMS teachers often teach knowledge in an isolated way by exposing learners to different disciplinary perspectives (Modise, 2016; Phakathi, 2018). As a result, teachers continue to support disciplinary ways of thinking and teach as they were trained in specific commerce disciplines (Fu & Sibert, 2017; Taber, 2014).

While 40% of the EMS curriculum is allocated to financial literacy to equip learners with adequate basic knowledge needed in accounting in Grade 10, research shows that this component of the curriculum is often neglected (Assan & Lumadi, 2012; Letshwene, 2014; Modise, 2016; Phakathi, 2018). This hinders the acquisition of predominant basic accounting concepts, which results in poor preparation for further learning of accounting in the FET phase.

Research has shown that ever since the implementation of the CAPS in the FET phase in 2011 in South Africa, very few studies have been conducted on EMS (Assan & Lumadi, 2012; Letshwene, 2014; Modise, 2016; Phakathi, 2018). This scarcity makes the findings reported in this article particularly noteworthy as the study contributes to knowledge by addressing the shortage of literature in EMS. The question that guides the research is: What are teachers' views on the role of EMS in preparing learners for accounting in the FET Phase?

Literature Review

To shed light on the teachers' views on the role of EMS in preparing the learners for accounting in the FET Phase, the relevant literature on accounting knowledge and skills acquired in EMS and teachers' views of teaching integrated subjects are provided.

Accounting knowledge and skills acquired in EMS

It is believed that after the 3-year study of EMS in the SP (Grade 7 to 9), learners should have learnt a definite, distinct knowledge base and skills that would prepare them for the study of commercial subjects in the FET phase. In particular, learners would have been exposed to foundational disciplinary content required for the study of accounting content and skills. Accounting is the FET subject that strives to equip learners with the "knowledge and skills to collect, analyse, organise, record and critically evaluate financial information from source documents to final accounts and financial statements" (Shaffie, Zin & Ismail, 2020:78).

It is vital for learners selecting accounting when entering the FET Phase to have a basic understanding of the field of accounting, including the concepts, accounting cycle and the book-keeping process. This includes the knowledge of source documents as evidence of transactions as well as recording in subsidiary and basic journals. According to Umalusi (2015), learners choosing accounting in the FET Phase must have acquired an ability to conceptualise and explain five elements of accounting, i.e. assets, liabilities, capital, income, and expenses. These concepts are regarded as essential elements of prevailing accounting principles. Grade 10 learners are also expected to have a clear understanding of the relationship between these elements through the understanding of the accounting equation. Knowledge of the fundamental accounting equation is the foundation for the double-entry system. Learners are also expected to enter Grade 10 with knowledge of the process to accumulate information for financial statements and how to prepare financial statements for informed, economic decision-making (Letshwene & Du Plessis, 2021; Shaffie et al., 2020; Umalusi, 2015). This suggests that financial literacy in EMS must be effectively taught, as it is intended to prepare the learners for a more technical subject like accounting in the FET phase.

However, this relies entirely on EMS teachers' ability to facilitate integrated learning in classrooms by showing the link between different learning areas combined in EMS and to make connections between important concepts (Kelley & Knowles, 2016; Owoyemi, 2014).

Teachers' views of teaching integrated subjects

Research shows that teachers are struggling to implement the integrated curriculum as it involves constant changes in knowledge, teaching strategies, and assessment practices (Ferguson-Patrick et al., 2018; Izci, 2017; Kelley & Knowles, 2016; Owoyemi, 2014; Phakathi, 2018). These studies reveal that teachers often found it challenging to improve their teaching strategies as they had not been trained to develop content knowledge and skills in an integrated curriculum. In South African schools, teachers express concerns about the lack of professional development to support teachers who experience limited content and pedagogical knowledge in teaching social sciences, EMS and natural sciences (Assan & Lumadi, 2012; Babatunde, Benedict & Adu, 2016; Modise, 2016; Phakathi, 2018). Consequently, teachers were frequently reluctant to implement an integrated curriculum due to inadequate training and an overloaded curriculum caused by a combination of

subjects. Izci (2017) mentions that a lack of curriculum materials and the need for creating engaging experiences for learners were regarded as main obstacles inhibiting successful integration in science disciplines. Babatunde et al. (2016) found that social studies teachers could not draw the links between the history and geography, resulting in a lack of understanding for learners because they were not learning social studies as an integrated subject.

In the Republic of Türkiye, Izci (2017) found that science and technology (NSTech) teachers faced challenges related to overcrowding, lack of equipment, and insufficient time to integrate science and technology. In a study on the integrated science education curriculum in the United States of America, Fu and Sibert (2017) found that teachers knew how to incorporate engineering into their physical science classrooms. However, they often struggled to effectively integrate physics concepts and this imposed restrictions on the depth with which physical science content was covered. Kelley and Knowles (2016) found that insufficient time to teach in an integrated manner limited teachers' ability to incorporate engineering effectively into their science instruction. Taber (2014) reports that many teachers are not competent to teach an integrated science curriculum due to their insufficient content knowledge required to integrate science and mathematics. In Canada, Drake and Reid (2018) kept track of the implementation of an integrated curriculum by pre-service teachers before and after integration. The study shows that inadequate support and training offered to teachers who implemented an integrated curriculum led to confusion and anxiety (Drake & Reid, 2018). This resulted in an inclination towards teachers' preferred subjects.

Theoretical Framework

The Curriculum Integration Theory by Drake (1998) frames this study. Drake and Reid (2018) describe an integrated curriculum as a curriculum that connects different areas of study by cutting across subject-matter lines and emphasising related concepts. According to Izci (2017), curriculum integration is based on an all-inclusive view of learning that combines discipline knowledge, content, processes and skills. It recognises the need for learners to realise the broader perspective by acquiring skills and knowledge and applying them in more than one area of study.

Drake and Reid (2018) view curriculum integration as a pedagogical approach that is meant to assist learners to build connections within and across disciplines. Integration focuses on making connections for learners, allowing them to engage in relevant, meaningful activities that can be connected to real life (Drake & Reid, 2018). Integration emphasises the horizontal relationships between various disciplines in an effort to connect content and learning experiences to enable learners to perceive a unity of knowledge.

Drake and Reid (2018) assert that the philosophy behind the practice of curriculum integration emanates from the view that learning occurs when new knowledge and experiences are integrated with previous learning. Such integration enables learners to develop an understanding of the world by drawing from their personal experiences. This is in accord with Dewey (1902) who highlights the need for education to be realistic and relevant to the learners' world by emphasising the use of their prior knowledge and experiences in broadening their understanding. Hence, curriculum integration values learners' prior knowledge and uses this as a foundation to build upon in making learning relevant to what the learners already know. Therefore, teachers should strive to go beyond the conventional, separate subject knowledge and expand their use of an integrated curriculum, which offer a correspondingly wide range of benefits for learners during teaching. In the context of this study EMS is regarded as an integrated subject as it consists of a combination of three subjects.

Methodology

This study was located within the interpretive paradigm to understand teachers' views on the role of EMS in preparing learners for accounting in the FET phase. We employed a qualitative case study approach since it allowed us to achieve an in-depth understanding of the views of the teachers by talking directly to them (Creswell, 2014).

Five secondary schools where accounting was offered were conveniently sampled in terms of accessibility and proximity (Cohen, Manion & Morrison, 2018). Farrugia (2019) postulates that within a case study, the potential participants that are most easily accessible to the researcher are the ones sampled. Farrugia (2019) further states that purposive sampling involves deliberate and purposive selection of the sample the researcher believes to be the most informative in answering the research question. Ten teachers (five accounting and five EMS Grade 9 teachers) were purposively selected from five schools offering EMS in the SP (8 to 9) and accounting in the FET Phase (10 to 12), since we strove to achieve depth rather than breadth (Creswell, 2014; Farrugia, 2019).

Semi-structured individual interviews were used to probe the teachers' views on the role played by EMS to prepare the learners for accounting in the FET Phase. Interviews were conducted between March and June 2019 at the participants' places of work during their free periods, and the interviews lasted approximately 40 minutes each. Participants' views were supplemented through focus-group

interviews. Teachers were interviewed as a group of EMS and accounting teachers to validate the data received from the individual interviews. Through signed consent by each participant, all interviews were audio-recorded to ensure that the participants' views were captured correctly.

The data set obtained from the semi-structured individual and focus-group interviews was analysed using thematic analyses (Cohen et al., 2018). The process began by transcribing audio data to textual data, and reading the transcripts several times to identify units of meaning to access the deeper meaning of the responses received. A process of open coding was used, and categories were established, reviewed and clustered into specific themes. The findings were arranged according to the different themes that emerged from the analysis and these were used to present and report the findings. Themes that emerged from the individual interviews were used to analyse responses from the focus-group interviews.

The transcribed data were returned to the participants to verify the accuracy of the transcriptions, serving as member checking and adding to credibility and trustworthiness.

The ethical code of conduct was adhered to and permission to conduct the research was secured from the university where the authors were based. Other ethical procedures which included informed consent, confidentiality and anonymity, and voluntary participation, were explained to the participants and adhered to throughout the study. All participants remained anonymous as each was given a pseudonym.

Findings

We aimed to explore teachers' views on the role of EMS in preparing learners for accounting in the FET Phase. To discuss the findings in this paper, we draw on four themes that emerged from the data analysis. In the presentation of our findings, verbatim quotes are given to ensure that the teachers' views are conveyed accurately. To protect participants' anonymity, they are referred to by their allocated synonyms – ACC1 to ACC5 for accounting teachers 1 to 5 and EMS1 to EMS5 for EMS teachers 1 to 5.

Understanding of EMS as an Integrated Foundational Subject for Accounting

All participants held a similar understanding of EMS as a subject composed of different subjects. Teachers' responses revealed that they perceived EMS as a combination of different subjects that were combined as one. ACC5 was of the view that within EMS three related subjects were brought together into a unified subject. He additionally eluded that three disciplines were combined into one and the focus of the subject was on the three FET commerce subjects: "*EMS has three subjects that are infused to one subject. The learners do not focus purely on one thing as we split between accounting, business studies and economics*" (ACC5).

EMS1 and EMS3 stated that EMS differed from stand-alone subjects such as mathematics and life sciences where the focus is purely on one subject. They explained that EMS was an integration of different subjects. In addition, ACC1 viewed EMS as a subject that incorporated different commercial subjects. He explained that he usually emphasised its importance to learners by describing each component of the subject: "*EMS is a subject that gives the learners an overview of what is happening in the business environment, transactions and the study of the economy we live in*" (ACC1).

EMS4 emphasised the importance of teaching the subject in an integrated manner. He further explained that although EMS was a combination of commerce subjects, teachers should understand and endeavour not to teach the stand-alone subjects: "*EMS is a combination of accounting, business studies and economics. Teachers should not focus purely on one subject as we split between accounting, business studies and economics when teaching the focus is not purely on one subject*" (EMS4).

Teachers viewed EMS as a combined foundational subject that prepared learners for commerce subjects in the FET Phase. They further explained that EMS provided learners with basic introductory knowledge to pursue accounting, business studies and economics in the FET Phase. This is confirmed by what EMS1 said:

> *The syllabus as outlined in the Grade 9 EMS CAPS document, it does allow the preparation of learners to the accounting, business studies and economics. For example, accounting equation and the cash and credit transaction are the introduction to accounting.* (EMS1)

Teachers also indicated that the financial literacy component in EMS prepared the learners for accounting in the FET Phase. Furthermore, the teachers acknowledged the role of financial literacy in introducing learners to the knowledge they needed to do accounting.

Lack of Teachers' Knowledge of EMS

Accounting teachers shared similar views regarding Grade 9 teachers' lack of knowledge required to teach EMS. Participants regarded insufficient teacher knowledge as one of the obstacles to the effective teaching and learning of EMS. Most EMS teachers found themselves inclined towards the subject they were most familiar with. EMS2 revealed that he preferred teaching the part of EMS that advanced business studies aspects. His inclination towards business studies was enhanced by his familiarity with the subject. EMS2 was concerned that he usually neglected the financial

literacy component because he lacked sufficient knowledge to teach the accounting section adequately. He added that at times he only chose theory topics and the sections that he knew better and left out practical sections. He acknowledged the fact that his learners entered the FET phase with inadequately basic knowledge and skills needed in further accounting studies:

> *I sometimes run away from the accounting (financial literacy) part in EMS. I skip that part, because they say it is difficult and I do not have accounting knowledge. I focus on the theory part (business studies and economics) and ignore the practical or calculations part (accounting).* (EMS2)

Additionally, ACC2 agreed that the financial literacy component was not taught adequately because most teachers who were teaching EMS were not accounting specialists and they lacked accounting content and pedagogical knowledge needed to teach the financial literacy topics effectively. EMS4 concurred by indicating that he was allocated EMS in his workload, although he did not have an accounting background as it was not his area of specialisation. Therefore, he did not have the content knowledge and teaching strategies needed to teach financial literacy to prepare learners for accounting in the FET Phase. As a result, he preferred to teach topics that were not challenging to the learners and that was able to teach more efficiently, and omitted the financial literacy topics. This is evident in what he said:

> *I did not even do accounting at university; I lack … background. I do not have content knowledge and strategies on how to teach it. I only focus on entrepreneurship because it is easy to teach. I do not cover the essential aspects that groom the learners for accounting.* (EMS4)

From the above it is clear that most EMS teachers preferred to lean more towards the subject that they were familiar with and more comfortable to understand, instead of teaching all aspects of EMS.

Curriculum Structure and Timetabling

The participants also identified time constraint due to a poor curriculum structure and timetabling of EMS as a detrimental factor that affected the teaching of the subject. Also, teachers were dissatisfied with the time allocated to teach EMS. EMS3 stated that time allotted for the teaching of EMS was not sufficient considering that the financial literacy component had much content and also required time for practice. She added that it was challenging to teach the stipulated content that should be covered at a specified time while not all learners had understood the content. This is evident below in her comments: "*EMS has two periods per week (per grade). There is a lack of time to groom the learners enough*" (EMS3).

Likewise, EMS5 was of the opinion that the time for teaching the three components was not sufficient. He further stated that time provided for the financial literacy was significantly downplayed. Because of limited time, he often opted to teach one component and finish it before moving on to another:

> *There are only 2 hours per week which is not enough because, in these 2 hours, you must teach financial literacy and the other two parts. But what I normally do is teaching one component until I finish it. For example, financial literacy in the first 6 weeks, and it is the one that takes more time. Then, when I am done with it, I go to the other parts, which are the economy and entrepreneurship.* (EMS5)

Teachers were concerned that the poor curriculum structure affected continuity in the teaching of the subject. ACC2 further stated that because topics were not sequenced chronologically, the sequencing of topics in the EMS curriculum did not improve continuity and progression in financial literacy. This affected the smooth continuity in teaching and learning of new knowledge: "*The syllabus is fixed and poses continuity issues. So, the fact that we have to jump from financial literacy to entrepreneurship, it loses continuity*" (ACC2).

EMS3 also agreed that the EMS timetable lacked smooth continuity. He stated that because they had to jump from component to component, the learners ended up forgetting what was last done in the previous lesson. He lamented that the timetable for EMS did not allow the smooth teaching of each component or field. This affected learners' understanding of financial literacy where topics were hierarchical in nature:

> *There is no smooth continuity at all. I am talking from my experience, I find it very hard to teach financial literacy. Since you keep jumping and coming back, you find that the learners have already forgotten what was done last week.* (EMS3)

Teachers felt that the manner in which the topics were sequenced in the curriculum did not cater for progression and complexity of the topics in the financial literacy component.

Insufficient Background Content Knowledge in the Curriculum and Textbooks

Most of the participants raised concerns about the insufficient accounting content in the EMS curriculum. They indicated that accounting content taught in EMS was lacking as there were important topics pertinent to laying a proper foundation for accounting in the FET Phase were not included in the curriculum. ACC5 felt that the omission of a topic like financial statements was a considerable gap in the curriculum and felt that they should have been introduced in Grade 9 as it is the main topic in accounting. She said: "*Financial statements need to be added in Grade 9 EMS as it was before because learners should come to Grade 10 accounting with basic knowledge of it*."

Similarly, ACC4 and ACC3 believed that financial statements should be included as a topic

in the Grade 9 EMS syllabus for learners to know the complete accounting cycle. They raised concerns that learners frequently struggled to understand financial statements because the topic was introduced in Grade 10 for the first time. Furthermore, financial statements are regarded as the main content because they appear in all accounting topics.

> *I do not know why learners are only exposed to financial statements for the first time in Grade 10 accounting. I think financial statements need to be introduced as basics in Grade 9 EMS so that when the learners reach FET Phase accounting, they have good foundation.* (ACC4)

Teachers suggested that learners should acquire basic knowledge of financial statements in Grade 9 as the topic was regarded as the main topic in accounting in the subsequent grades.

Teachers expressed concerns with the EMS textbooks regarding content on financial literacy. They indicated that information provided in the textbooks was not enough to equip learners with the relevant knowledge that they needed to proceed with accounting in the FET Phase. They were also worried about the insufficient practical financial literacy activities in EMS textbooks. This was confirmed by EMS1 who raised concern that the prescribed textbooks did not contain sufficient activities for learners to practise what they had learnt. Consequently, this affected the adequate preparation of learners and expected outcomes for accounting in the FET Phase. This is supported in the following comment: "*In Grade 9 EMS in financial literacy aspect, learners do not do as many activities as they should. The textbooks do not have enough practical activities*" (EMS1).

Likewise, EMS3 raised the same concern as he indicated that the number of activities found in the textbooks did not support learners with practice required in financial literacy. As a result, he used activities from other textbooks to give learners more practice. The implication is that teachers could not entirely rely on the prescribed textbooks because they were found wanting in providing learners with enough practice.

Discussion

With this article we sought to explore teachers' views on the role of EMS in preparing learners for accounting in the FET Phase. The findings reveal that teachers understood that EMS was an integrated subject which provided learners with the core foundational knowledge they needed to pursue commerce subjects in the FET Phase. However, the findings reveal that financial literacy was often neglected as EMS is mainly taught by non-accounting specialists who are not competent to teach financial literacy. Fu and Sibert (2017) add that most teachers have limited knowledge of teaching integrated subjects as they are not sufficiently equipped to teach an integrated subject like EMS.

Erasmus and Fourie (2018) assert that the primary output of the financial accounting system is the annual financial statement. Therefore, it is essential for learners to know how to prepare financial statements as they are imperative reports prepared to present the financial performance and position of a business (Abbott & Palatnik, 2018; Erasmus & Fourie, 2018). In this study, teachers raised concerns that financial statements were a considerable omission in the Grade 9 EMS curriculum. While EMS is regarded as the foundational subject for accounting, learners were only introduced to this topic in Grade 10 for the first time.

The participants found the textbooks to be deficient in providing EMS learners with an opportunity to practice what they had learnt in class. Even though it is widely known that the textbook remains a key resource in many classrooms, Arek-Bawa (2018) contends that textbooks cannot be entirely relied upon. He added that teachers' subject knowledge should be so encompassing that their teaching was not limited to what was contained in the textbook. Assan and Lumadi (2012) confirm this by indicating that placing total reliance on textbooks leads to the omission of some vital information.

Content integration enhances the possibility for instructional designs that address interconnectivity by linking concepts and subject matter from three different fields, thus facilitating conceptual depth and expertise (Abbott & Palatnik, 2018; Arek-Bawa, 2018; Erasmus & Fourie, 2018). However, the findings suggest that some EMS teachers considered the transition from one subject area to another as a distortion to the flow or sequence of learning by stating that it was confusing to learners. It would appear as if these teachers had little appreciation for the value of content/knowledge integration in teaching and learning advocated by curriculum integration theorists (see Drake, 1998). As such, it would not be out of place for these teachers to teach each category in isolation contrary to the intent of the curriculum (DBE, RSA, 2011).

The EMS curriculum is not only foundational in introducing learners to the three commerce subjects that they may opt for in the FET phase, it also affords learners enhanced learning opportunities on the world of commerce by reason of the integration of diverse knowledge elements cutting across disciplinary boundaries (Ferguson-Patrick et al., 2018; Taber, 2014). The combination of all three subjects under the umbrella of EMS provides a platform for educators to expose learners to the intra-connectedness of the disciplines that comprise commerce via content integration. Teachers who teach concepts or

subjects in isolation inadvertently deny their learners conceptual depth which is a key educational objective. They may be failing in enabling their learners to develop an inquiring mind (Arek-Bawa, 2018).

On the one hand, the findings of this study align with those of other scholars (Assan & Lumadi, 2012; Modise, 2016; Phakathi, 2018) that concluded that EMS teachers often taught content in an isolated manner. Kelley and Knowles (2016) allude to this when they conclude that when a curriculum is integrated, it becomes complicated if the teachers are not competent enough to teach all integrated subjects. As such, EMS teachers were struggling to integrate concepts from all commerce subjects.

Issues of time constraints identified in this research may also have inhibited teachers' desire to design and implement an integrated instructional programme for EMS. This was evident regarding financial literacy, where there were many new concepts that required of teachers to allow learners time to do practice activities to review what they had learnt in class. This finding concurs with Izci (2017) who found that in the context of the integrated approach, time allocation places too much pressure on teachers.

Conclusion

The findings in this study reveal that although teachers were aware of the aim of EMS, their engagement with the subject content revealed a lack of deep conceptual understanding of the integrated curriculum. This was evident as their teaching strategies were not compatible with the necessary strategies to teach in a holistic approach, especially in financial literacy.

Teachers' view of the sequencing of topics shows a lack of understanding of the interconnectedness of topics in an integrated subject like EMS. This inconsistency may deprive learners of the opportunity to learn predominant basic accounting concepts required in preparation for further learning of accounting in the FET Phase.

While the aim of the introduction of the subject was good, teachers struggled to teach learners how to apply new knowledge to various situations and to acquire the skills and knowledge needed to proceed with accounting in subsequent grades. Teachers were failing to transform awareness into actual practice, which in turn pointed to an under-developed understanding of the nature of EMS. Thus, learners often enter the FET Phase without thorough preparation to pursue accounting in the following grades.

It is, therefore, advisable to offer regular staff development and training to expand EMS teachers' knowledge base and equip them with relevant strategies for curriculum integration, as suggested by Drake and Reid (2018). It is envisaged that such training programmes will further activate an appreciation of the benefits of content integration in teachers. If teachers are adequately trained, they will be more inclined to endeavour to execute the integrated approach in their classrooms, which in turn would help mitigate challenges. It is also recommended that the EMS curriculum needs to be reviewed and amended accordingly to cater for the missing foundational accounting knowledge.

This study was limited in that the findings only represented the views of 10 teachers from five schools in one district. Therefore, results cannot be generalised beyond this sample. Likewise, there is a potential for further research to shed light on the broader scope of views on the role of EMS in preparing learners for accounting in the FET Phase, which could yield diverse results. Subsequent research could be a quantitative study with a large number of accounting and EMS teachers from several districts.

Authors' Contributions

Siyacela generated the data and wrote the manuscript. Both authors conducted qualitative data analysis. Jabulisile reviewed the final draft of the manuscript.

Notes

i. This article is based on the Master of Education Thesis of Siyacela Nzuza.
ii. Published under a Creative Commons Attribution Licence.
iii. DATES: Received: 22 October 2020; Revised: 11 February 2022; Accepted: 28 September 2022; Published: 30 November 2022.

References

Abbott JI & Palatnik BR 2018. Students' perceptions of their first accounting class: Implications for instructors. *Accounting Education*, 27(1):72–93. https://doi.org/10.1080/09639284.2017.1381032

Arek-Bawa O 2018. Cognitive demand of assessment activities in level-one financial accounting textbooks in selected African countries. PhD dissertation. Durban, South Africa: University of KwaZulu-Natal.

Assan TEB & Lumadi MW 2012. Facets of integration in Economic and Management Sciences: Theory, learning—teaching, assessment and metaphor. *Journal of Social Sciences*, 32(3):255–264. https://doi.org/10.1080/09718923.2012.11893070

Babatunde DA, Benedict TA & Adu EO 2016. Social studies teachers' perception of concept of integration in social studies curriculum. *International Journal of Educational Sciences*, 14(1-2):1–6. https://doi.org/10.1080/09751122.2016.11890472

Cohen L, Manion L & Morrison K 2018. *Research methods in education* (8th ed). New York, NY: Routledge.

Creswell JW 2014. *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed). London, England: Sage.

Department of Basic Education, Republic of South Africa 2011. *National Curriculum Statement (NCS)*

Curriculum and Assessment Policy Statement Further Education and Training Phase Grades 10-12: Accounting. Pretoria: Author. Available at https://www.education.gov.za/Portals/0/CD/National%20Curriculum%20Statements%20and%20Vocational/CAPS%20FET%20_%20%20ACCOUNTING%20GR%2010-12%20_%20Web_CAB3.pdf?ver=2015-01-27-153954-270. Accessed 30 November 2022.

Dewey J 1902. *The child and the curriculum*. Chicago, IL: University of Chicago Press.

Drake SM 1998. *Creating integrated curriculum: Proven ways to increase student learning*. Thousand Oaks, CA: Corwin Press.

Drake SM & Reid JL 2018. Integrated curriculum as an effective way to teach 21st century capabilities. *Asia Pacific Journal of Educational Research*, 1(1):31–50. https://doi.org/10.30777/APJER.2018.1.1.03

Erasmus LJ & Fourie H 2018. Inclusive accountancy programmes in South African higher education: A revised teaching approach. *Accounting Education*, 27(5):495–512. https://doi.org/10.1080/09639284.2018.1507828

Farrugia B 2019. WASP (Write a scientific paper): Sampling in qualitative research. *Early Human Development*, 133:69–71. https://doi.org/10.1016/j.earlhumdev.2019.03.016

Ferguson-Patrick K, Reynolds R & Macqueen S 2018. Integrating curriculum: A case study of teaching global education. *European Journal of Teacher Education*, 41(2):187–201. https://doi.org/10.1080/02619768.2018.1426565

Fu Y & Sibert S 2017. Teachers' perspectives: Factors that impact implementation of integrated curriculum in K-3 classrooms. *International Journal of Instruction*, 10(1):169–186. Available at https://www.researchgate.net/publication/313421443. Accessed 30 November 2022.

Izci K 2017. Nature of science as portrayed in the middle school science and technology curriculum: The case of Turkey. *Journal of Education in Science, Environment and Health*, 3(1):14–28. https://doi.org/10.21891/jeseh.275656

Kelley TR & Knowles JG 2016. A conceptual framework for integrated STEM education. *International Journal of STEM Education*, 3:11. https://doi.org/10.1186/s40594-016-0046-z

Letshwene MJ 2014. Improving Grade 10 accounting teachers' competencies in the Ekurhuleni District of the Gauteng province. MEd dissertation. Pretoria, South Africa: University of South Africa.

Letshwene MJ & Du Plessis EC 2021. The challenges of implementing the Curriculum and Assessment Policy Statement in accounting. *South African Journal of Education*, 41(Suppl. 2):S1–S10. https://doi.org/10.15700/saje.v41ns2a1978

Modise AM 2016. Pedagogical content knowledge challenges of Accounting teachers. *International Journal of Educational Sciences*, 13(3):291–297. https://doi.org/10.1080/09751122.2016.11890464

Nollmeyer GE, Kelting-Gibson L & Graves CJ 2016. Mapping the domain of subject area integration: Elementary educators' descriptions and practices. *International Journal of Learning, Teaching and Educational Research*, 15(9):1–27. Available at https://www.ijlter.org/index.php/ijlter/article/view/745. Accessed 30 November 2022.

Owoyemi TE 2014. Effect of professionalism on teachers' perception of integrated science curriculum. *Journal of Educational Review*, 7(3):391–401.

Phakathi SP 2018. The challenges of curriculum changes in teaching Economic and Management Sciences in schools in the Umhlathuze circuit. MEd dissertation. Richards Bay, South Africa: University of Zululand.

Shaffie N, Zin RM & Ismail S 2020. Accounting students' preferences towards learning strategies in Universiti Malaysia Terengganu. *Universiti Malaysia Terengganu Journal of Undergraduate Research*, 2(4):75–88.

Taber KS 2014. Knowledge that counts in a global community: Exploring the contribution of integrated curriculum. *Teacher Development*, 18(3):444–446. https://doi.org/10.1080/13664530.2014.938465

Umalusi 2015. *A comparative analysis of the Amended Senior Certificate (ASC) and the Curriculum and Assessment Policy Statement (CAPS)* (Unpublished Report).