

Teachers' Perceptions on the Use of Question– And–Answer Method in Accounting Classrooms: A Case of Selected High School in South Africa

Dr. Ntombekhaya Princess Caga

Faculty of Education

University of Fort Hare, East London, Eastern Cape Province, South Africa

Nokuzola Mqingwana

Faculty of Education

University of Fort Hare, East London, Eastern Cape Province, South Africa

Abstract- There appear to be adequate provisions and guidance for balancing classroom teaching methods and autonomous learning modes to promote learner participation in South African schools. However, less attention is paid to the influence of the question-and-answer method in accounting classrooms with low learner participation. This paper presents a case study design sought to explore teachers' views about the use of the question-and-answer method in teaching and learning of accounting in their classrooms. The constructivist approach was used as the lens of the study. The authors employed a qualitative approach and semi-structured interviews were used to gather data from accounting teachers, with the sampling resulting in six teachers being purposively selected. The findings revealed teachers' lack of content knowledge, attitudes, motivation, and lack of interest as the contributing factors to question and answer being the less used teaching method in accounting classrooms. Furthermore, the findings revealed that the question-and-answer method offers substantive potential leverage for improving the development of learners' reasoning and critical and creative thinking skills. The study recommends the use of the question-and-answer method, suggesting teachers focus on the learners' cognitive level and the quality and quantity of questions to improve learner participation in accounting classrooms.

Keywords - Accounting, question and answer, strategies, cognitive level, participation

I. INTRODUCTION

Accounting performance in South Africa has proven to be a challenge especially Eastern Cape schools which has continuously been amongst the poor performing in the country (DBE, 2019; DBE, 2020). Some studies reflect on many factors' contributing to learner academic performance like, instruction strategies, availability of resources, learner engagement and attitude (Toran, 2017; Perez-Lopez, Ibarondo-Davila, 2020). Teachers as facilitators of learning have to be developed professionally to improve their confidence level on content knowledge and skills for more learner engagement using a variety of teaching strategies for learner cognitive development (Toran, 2017; Mohamed, 2017). Measuring students' engagement is important in that it helps educators foresee learner challenges and, by amending current teaching practices and policies, to avoid poor performance. Teachers and teaching are key to learner engagement (Masri, 2019; Almulla, 2018). When teachers are fully prepared for their classes with a sound content knowledge, they become innovative and engage learners more in their teaching. That enables them to employ question and answer method in an accounting class an important strategy to improve learner engagement. Hence, more studies agree on the fact that high efficacious teachers engage more learners in their instructional strategies for effective teaching (Yoro, Fourie, Van der Merwe, 2020; Udo, 2017; Regier, 2021). For improved academic achievement in accounting learners, engagement is encouraged by the Chief Marker in his diagnostic report (DBE, 2016; DBE, 2017; DBE, 2020). Yet there is little research on the use of question-and-answer method in an accounting classroom to improve participation and learner cognitive level, hence the paper.

The rest of the paper is organized as follows. Literature review, theoretical framework and methodology are explained in section II. The findings and discussions are presented in section III. Concluding remarks are given in section IV.

II. LITERATURE REVIEW

A. Importance of Accounting and its content

High School Accounting is a subject with skills that could be used to help individuals, communities, businesses, and government on budgeting, analyzing financial information and investment decisions (DBE, 2016; Vygotsky, 1978). Therefore, the department of basic education categorizes Accounting as one of the critical subjects. The content depth of High School Accounting as explained in Curriculum and Assessment Policy Statement (CAPS) document emphasizes on critical analysis and learners being encouraged to give comment and advice in scenarios (DBE, 2017). The CAPS document for accounting expects learners to have gained skills such as ability to distinguish between problems, comments, and advice, applying knowledge in different contexts, analyzing, and interpreting Financial Statements (DBE, 2017). This therefore forces accounting teachers to employ question and answer method amongst their teaching strategies for academic excellence.

- Question and answer method as a teaching strategy

Question and answer method is one of the teaching strategies to be employed by teachers in their classes for various reasons amongst others, such as, modifying learning, learner engagement, active participation, improve learner understanding (Letshweme, 2015; Fin, 2012; Gholam, 2019). In some studies question-and-answer method is used to create open creative thinking (Masri, 2019; Almulla, 2018). This requires teachers who are confident about the content knowledge who will encourage their learners to ask questions in class (Gonzalez, Conde, Diaz, Ricoy, 2018). Question and answer method is also a strategy that is focused to achieve cognitive objectives as it strives to bring knowledge to the conscious level. For effective results and improved learner knowledge Question and Answer Method should not be used alone but with other teaching strategies (Eze, 2014). Questions should range from easy to more challenging one as per Blooms' taxonomy. This is why it becomes a matter of interest to find out the perceptions of accounting teachers on the use of question and answer method in their lessons to improve learner participation.

- Learner Participation

Learner participation plays a vital role in an accounting class for better understanding of the subject and allowing learners to apply critical analysis. According to the diagnostic report teachers are advised to devote part of their lessons to a collaborative exercise by encouraging critical analysis questions and debates during classes (DBE, 2020). Comprehension and interpretation play a vital role in understanding adjustments hence more learner engagement is emphasized in an accounting class. Learner engagement is when learners are given vigorous activities to participate in their learning like class discussions, debates, role plays, and any other participation for improved understanding of the content and developing critical thinking skills required in accounting (Bobe & Cooper, 2016; DBE, 2017; DBE, 2017; Ida, 2017). The Chief Marker's Report highlights that accounting teachers should not only have high skills but be confident enough to allow class debates and challenges (DBE, 2016). Teachers who can handle class debates and engage learners in those productive arguments helps develop more interest in accounting and more learner participation (DBE, 2017; Dull, 2015; Yasseen, Stegmann & Crous, 2020). Some research studies demonstrate that teacher's high knowledge will be explained by teacher-student relations and learner-centred teaching strategies used (Udo, 2017). The question is ; what factors that can contribute to more learner participation in an accounting class? Are teachers confident enough to use question and answer method more often in their lessons? What are the teachers' views on the use of question-and-answer strategy in an accounting classroom?

B. Theoretical Framework and Methodology

This study is grounded in Constructivism approach because accounting classroom learning focuses on knowledge construction and not just knowledge reproduction. Teaching and learning is not an easy journey, and teachers have the fundamental role to engage their learners throughout the teaching. According to Vygotsky's constructivism perspective, since children learn much through interaction; curricula should be designed to emphasize interaction between learners and learning tasks (Yin, 2014). However, constructivism learning theory suggests that a classroom is no longer a place where learners just wait for instructor to impart knowledge, students learn by generating their own idea through active learning (Yin, 2014). The study adopted a qualitative case study research design because it allows the researcher to seek multiple realities regarding the phenomena. The researcher used purposive sampling to collect data to selected high school accounting teachers. The researcher conducted face-to-face interviews using semi-structured and open-ended questions to collect data. The open-ended questions were asked to get data on the teachers' views on the use of question-and-answer method in their classrooms and the interview schedule was used

to guide the researcher into probing data from the accounting teachers about their perceptions on the use of question and answer method in their classroom to encourage learner participation (Nowell, Norris, White & Moules. 2019). Themes were coded by the researcher to make meaning of the analysis (Caulfield, 2020). Codes were generated through the use of patterns in data that answered the research questions and pseudo-names were used to protect their identity.

III FINDINGS AND DISCUSSION

With the main research question of What are the views of accounting teachers pertaining the use of question and answer method in an accounting class for improved learner engagement, the following research questions were used by the researcher as the basis of developing themes:

What teaching strategies do accounting teachers frequently use in their classes?

Why do they prefer using that strategy?

How do you feel about using question and answer method in your class?

How are your learners participating?

What do you think might be the reasons/factors which make the to participate or not to participate in your class?

What in your views may cause learners to actively participate?

During those interviews with the participants the researcher was busy taking notes on top of the voice recording to avoid missing out any important data. The researcher then used the notes and recording to sort out related data in order to group them together according to themes (Kumar, 2012). The recording and the notes taken were carefully transcribed through coding to enable the researcher to match the data with the set themes (Bryman, 2016; Creswell & Creswell, 2017; Mpofo & Maphalala, 2020). There were four themes identified in teachers's responses:

- Frequently used teaching strategy

Majority of teachers prefer using Lecture/Telling Method, reason being it makes the lesson flow and with the pressure of the department of education of completing the syllabus on time using the stipulated time frames according to the annual teaching plan, this strategy makes it easy to achieve that goal. Some prefer it since it is not challenging because students just listen to you without any questions, so it makes their life easy. Literature equates teachers who shy away from being asked questions by learners as either ineffective or in dire need of professional development (Vygotsky, 1978; Gonzalez, Conde, Diaz, Gartia & Ricoy, 2018; Ida, 2017). There were teachers who were complaining about learners not being free to talk in front of other learners even when asked fearing to be laughed by others should they get incorrect answer. Also Gonzalez, et al (2018) relate teaching strategies with teacher competence in the subject, which is why knowledge gap, attitude affect the use of question and answer method in an accounting class. Due to differing cognitive levels of learners some smart ones can engage their teachers in challenging topics especially in this twenty first century where social media also plays a role. Nevertheless, the Chief marker in his diagnostic report for academic improvement and more learner engagement encourages more use of previous years' question papers (DBE, 2016; DBE, 2017; DBE, 2019; DBE, 2020). Hence it is important for teachers to have ways to encourage learners not to fear talking in class. There were some teachers who admitted to the fact that there are challenging topics in accounting which they prefer not to be asked questions by learners since they are not sure of various strategies to use in explaining those, like for example Corporate Governance in Grade 12 Accounting.

- Teachers' views on Question-and-Answer Method and Learner Participation

Most teachers complain about this method saying that its only few learners that respond to questions asked and teachers spend a lot of time waiting for learners' responses. Instead of its main objective of mediating the learning and identifying gaps but learners don't have confidence to speak in front of their classmates. Teachers also complained about learners having content gap due to Covid 19 which in the past two years have deprived the learners of proper tuition and writing of formal examinations. While engaging with teachers the fear and sparingly use of question-and-answer method was shown and to others they mentioned the challenging topics in accounting which they are also still not clear of how they are tested like Corporate Governance and Bank reconciliations since Cheque Books are no longer in use and teachers must do them using online learning. It became evident that most teachers still prefer the use of old teaching methods due to content gap especially in accounting (Moloi & Molise, 2021).

- Factors contributing to lack of learner participation

A lot of certain factors which teachers thought might contribute to learners' lack of participation included lack of motivation, Content Gap, teachers also mentioned that they have a challenge in constructing questions according to different cognitive levels especially that Accounting has been split into two papers which makes certain topics being categorized as higher order questions to develop their critical thinking skills (DBE, 2018).

IV CONCLUSIONS

In conclusion, the research paper found that different accounting teachers shy away from using the question and answer method as a preferred teaching strategy in their classroom due to various reasons. As alluded to by various literature on the use of a variety of teaching strategies for improved understanding to develop learners' cognitive levels. Yet some studies reveal that for knowledge gain and improved learner participation teachers should employ various instructional strategies. Hence capacity building workshops are needed by teachers, especially on the structuring of different questions according to Blooms' taxonomy.. Accounting teachers are expected to have a wide range of knowledge, skills, and abilities so that they can be able to fully engage learners during classroom instruction.. When a teacher is knowledgeable about the content to be taught, that would reduce anxiety and increase creativity in knowledge construction.

The constructivist approach involves learner engagement and learner participation which will boost the understanding of learners in the subject. According to the Chief Marker in his report on learner improvement in their performance, teaching should be activity based to stimulate trial and error by learners. Learners need also to be actively engaged in the lesson for more understanding of the subject and allow constructive debates in the classroom. The more you actively participate in the learning the more increased level of understanding. Accounting learners need to feel involved in the lesson by being given challenging questions for improvement. Both teachers and learners should be exposed to real-life experiences of accounting like field trips to accounting firms and invitations from accountants to show them the practical part of the subject. Career expositions to learners to develop their intrinsic as well as extrinsic motivation. Literature indicates the positive relationship between motivated learners and performance; therefore strategies to positively develop the love for the subject must be done which will then stimulate learner participation in the classroom.

REFERENCES

- [1] Alkharusi, H. (2020). Relationships between self-regulated learning strategies, learning motivation and mathematics achievement. *Cypriot Journal of Educational Sciences*. Vol. 15, Issue 1, 104-111.
- [2] Almulla, M. (2018). Investigating teachers' perceptions of their own practices to improve students' critical thinking in Secondary Schools in Saudi Arabia. *International Journal of Cognitive Research in Science, Engineering and Education*, 6 (3), 15-27.
- [3] Bobe, B., & Cooper, B. (2016). Accounting students' perceptions of effective teaching and approaches to learning: Impact on overall student satisfaction. *JEL Classification*.
- [4] Bryman, A. (2016). *Social Research Methods*. United Kingdom: Oxford University Press.
- [5] Caulfield, J. (2020). How to Do Thematic Analysis: A Step-by-Step Guide and Example Scribbr. <https://www.scribbr.com/methodology/thematic-analysis>.
- [6] Creswell, J., & Creswell, J. (2017). *Research Design: Qualitative, Quantitative and Mixed Approach*. (5th Ed). London: SAGE.
- [7] Creswell, J., & Poth, C. (2018). *Qualitative Inquiry Research Design: Choosing Five Approaches*. London: SAGE Publications.
- [8] DBE. (2016). *National Senior Certificate Examination: Report on Learner Performance*. South Africa: Department of Basic Education.
- [9] DBE. (2017). *National Senior Certificate Results Booklet: Subject Analysis Category*. South Africa: Department of Basic Education.
- [10] DBE. (2019). *Report on National Senior Certificate (NSC) Performance*. South Africa: Department of Basic Education.
- [11] DBE. (2020). *Diagnostic Report on National Senior Certificate: National Performance Report*. South Africa: Department of Basic Education.
- [12] Dull, R. (2015). Achievement Goal Theory: The relationship of Accounting Students' Goal Orientation with self-efficacy, Anxiety and Achievement. *Journal of Accounting Education*, Vol. 24, No.2.
- [13] Edward, J. D. (2021). *History of Public Accounting in the United States*. New York: Routledge.
- [14] Eze, E. (2014). *Strategies for improving Students' Performance in Financial Accounting in NCE Business Education Programmes in Colleges of Education in South-East Nigeria*. Nigeria: Eha- Amafu.
- [15] Finn, J. (2012). Student engagement: What is it? Why does it matter? . *Handbook of Research on Student Engagement*, 97-131.
- [16] Gholam, A. (2019). Inquiry-Based Learning: Student Teachers' Challenges. *Journal of Inquiry and Action in Education*, 10(2).
- [17] Gonzalez, A., Conde, A., Diaz, P., Garcia, M., & Ricoy, C. (2018). Instructors ' teaching styles: relation with competences, self-efficacy, and commitment in pre-service teachers. *Higher Education*, 625-642; Vol. 75, No. 4.
- [18] Hamann, K., Pilotti, M. A., & Wilson, B. M. (2021). What Lies Beneath: The Role of Self-Efficacy for the success of College Students. *Education Sciences*, 1-12.
- [19] Ida, Z. (2017). What Makes a Good Teacher? *Universal Journal of Educational Research*, Vol. 5, No. 1, 141-147.
- [20] Kenya, R. (2017). *Basic Education Curriculum Framework: Nurturing Every Learner's Potential*. KICD Kenya Institute of Curriculum Development.
- [21] Kumar, R. (2012). *Research Methodology: A step by step guide for beginners (4th Ed)*. London: SAGE.
- [22] Laughter, E. (2017). *The Relationship between Teacher Self-Efficacy and Student Discipline Referrals*. Liberty University.
- [23] Letshwene, M. J. (2015). *Improving Grade 10 Accounting Teachers' competences in the Ekurhuleni district of the Gauteng Province*. Pretoria: University of South Africa.
- [24] Masri, A. (2019). The Impact of Using Brainstorming in the Development of Creative Thinking and Achievement in the English Language of the 10th Grade Students at King Abdullah II Schools of Excellence in Amman. *International Education Studies*, Vol. 12, No. 2.
- [25] Merriam, S., & Tisdell, E. (2016). *Qualitative Research: A Guide to Design and Implementation (4th Ed.)*. Jossey-Bass.
- [26] Mohamed, H. S. (2017). Self-Efficacy and Academic Performance of Secondary Schools Students In Perak: An Exploratory Outlook. *International Journal of Academic Research in Progressive Education and Development*, Vol. 6, No. 3

- [27] Moloi, M., & Molise, H. (2021). Professional Curriculum Practice of Economic and Management Sciences Teachers: A Case of Financial Literacy Teaching. *Universal Journal of Educational Research* 9(5), 1104-1112.
- [28] Mpofu, N., & Maphalala, M. C. (2020). Pedagogical Practices involved in intergrating English language Skills in Subject-Specific Learning: A case of High School Teachers. *International Journal of Education and Practice*, 664-675, Vol. 8, No. 4.
- [29] Nana, A., & Khesa, L. (2022). Influence of Learning Resources in the performance of Accounting Students in South Africa. *Ponte Academic Journal*, Volume 78, Issue 5.
- [30] Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2019). Thematic Analysis: Striving to Meet the Trustworthiness Criteria. *International Journal of Qualitative Method*, 16(1), 1-13.
- [31] Owusu, G. M., Obeng, V. A., Ofori, C. G., & Bekoe, T. O. (2018). What explains student's intentions to pursue a certified professional accountancy qualification? *Meditari Accountancy Research*, Vol. 26; No. 2.
- [32] Perez-Lopez, C., & Ibarrondo-Davila, M. (2020). Key variables for academic performance in university accounting studies. A mediation model. *Innovations in Education and Teaching International*, 408-417.
- [33] Razavi, N. S., & Amirian, S. M. (2016). The Relationship between Motivation and Self-Efficacy of Iranian High School Learners and their Vocabulary Size. *Modern Journal of Language Teaching Methods*.
- [34] Regier, B. (2021). Examining Relationship Among Concert Band Directors' Efficacious Sources, Self-Efficacy for Teaching Strategies, and Effective Teaching Skills. *Journal of Research in Music Education*, 436-450; Vol. 68(4).
- [35] Toran, M. (2017). An Analysis of Pre-School Teachers' sense of efficacy: A case of TRNC. *Journal of Education and Training Studies*.
- [36] Udo, S. (2017). Accounting Competences and Self-Efficacy of teachers in Public Secondary School in Uyo Local Government Area, Akwa Ibom State. *International Journal of Education*, Vol. 6; No. 2.
- [37] Vygotsky, L. S. (1978). *Mind in Society: The development of higher psychological processes*. Cambridge:Harvard University Press
- [38] Van der Merwe, N. (2014). Ameliorating Chartered Accountants training at a South African University: Interventions for Reform. *Journal of Accounting Education*.
- [39] Yasseen, Y., Stegmann, N., & Crous, F. (2020). A Developing Economy Perspective of the Traditional Roles of the Professional Accountant within South African SME's. *ACTA University Dangbius*, Vol. 16, No. 6.
- [40] Yin, R. K. (2014). *Case Study Research Design and Methods (5th Ed)*. London: SAGE.
- [41] Yoro, A., Fourie, J. V., & Van der Merwe, M. (2020). Learning support strategies for learners with neurodevelopmental disorders: Perspectives of recently qualified teachers.