

**EXPLORING PRE-SERVICE TEACHERS' EXPERIENCES OF
TEACHING ACCOUNTING IN A RURAL CONTEXT DURING
TEACHING PRACTICE FROM ONE HIGHER EDUCATION
INSTITUTION IN KWAZULU-NATAL**

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DECLARATION

I, Khulelaphi Silindile Mdluli declare that this Dissertation contains my work. It is submitted in fulfilment of the Master of Education degree. This research has not been previously submitted for any degree to any university. All research has been acknowledged and referenced.

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DEDICATION

This study is dedicated to my late sister, Ntombiningi Mdluli and my father, Khethokuhle Mdluli, who have been my pillar of strength throughout this journey.

ABSTRACT

Rural schools tend to be a stressful environment for the pre-service teachers when they conduct their initial teaching practice. Although research has shown that studies conducted in rural communities should not be approached from a deficiency viewpoint as there are also many positive developments happening in some rural communities but the residues of inequalities that were inherited from the past education system persist and remain a challenge. As a result, pre-service teachers within rural schools may lack a direction in terms of how to go about teaching practice due to many challenges that they may encounter. Hence the study seeks to explore pre-service teachers' experiences of teaching Accounting during teaching practice in a rural context in one university located in KwaZulu-Natal.

The main purpose of this study was to explore pre-service teachers' experiences of teaching Accounting during teaching practice in a rural context. In this study, the main objectives outlined are: (a) explore pre-service teachers' experiences of teaching Accounting during teaching practice in a rural context and (b) To identify the significance of teaching practice to pre-service teachers towards the teaching profession. This study employed an interpretivist paradigm and qualitative approach to have in-depth information about pre-service teachers' experiences. Furthermore, the researcher purposively sampled thirteen pre-service teachers from one university located in KwaZulu-Natal who are currently studying third and fourth year towards Bachelor of Education degree having an experience of teaching Accounting during teaching practice in rural schools. One-on-one interviews and focus group interviews were conducted with the pre-service teachers telephonically due to lockdown restrictions. All interviews were audio-taped. Later, the researcher analysed the data by listening to the audio-taped interviews and developed them into themes.

The findings revealed that teaching practice plays significant roles by enhancing pedagogical skills, bridging the gap between theory and practice and exposure to different teaching strategies. However, the effectiveness of teaching practice is challenged by a lot of obstacles. Large class size, absenteeism amongst learners, lack of motivation amongst learners, scarcity of teaching resources, lack of support from the school and mentor, insufficient monitoring of progress by university tutors, language as a barrier in teaching and learning in Accounting, poor infrastructure and facilities, Information and Communication Technology (ICT) access in rural schools were some of the challenges discussed by pre-service teachers during

interviewing sessions. All these challenges impacted negatively on teaching practice and Accounting lesson delivery to learners.

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CHAPTER ONE

CONTEXTUALISING THE RESEARCH

1.1 INTRODUCTION

This chapter intends to lay a foundation for the study. The basics of the study such as the significance of the study, location of the study, objectives, research questions and a full overview of the research design and methodology are discussed in this chapter. Overview of research design and methodology includes the research paradigm, research approach, sampling method, data generation methods as well as data analysis methods. Moreover definitions of the key concepts are discussed. Limitations of this study are also outlined. Lastly, it provides the summary of chapters in this study.

1.2 BACKGROUND TO THE STUDY

Before 1994, South Africa experienced extreme racial segregation under the apartheid government. After South Africa's first democratic elections in 1994, it was believed that the educational system would bring about social justice, equity and fairness in all South African citizens (Jacobs, 2016). However, there are still inequalities between the public and private schools in South Africa. Yet, it was believed that democracy will bring about social transformation. Rural schools had been the victims of apartheid because they were meant to be used by black people that belong in a rural setting. The challenges experienced by rural teachers are also still prevalent. As a result, some of the public schools, mostly in rural areas became dysfunctional (Bloch, 2009).

Research has shown that studies conducted in rural communities should not be approached from a deficiency viewpoint as there are also many positive developments happening in some rural communities. However, the residues of inequalities that were inherited from the past education system persist and remain a challenge (Bloch, 2009). While many South African teachers face the daily reality of coping with the added pressure of curriculum reform, rural teachers are faced with numerous challenges (Nkambule, 2017; Van der Heever, Chauke & Hoque, 2015). Despite efforts teachers put to support learners in classrooms, lack of adequate resources and support continue to contribute to poor performance (Nkambule, 2017; Van der

Heever, Chauke & Hoque, 2015). These challenges are also encountered by pre-service teachers during teaching practice.

Teaching practice (TP) is training that is given to student teachers by tertiary institutions to go to schools and teach learners for them to develop as professional teachers (Koross, 2016; Nkambule, 2017). TP is fundamental to the preparation of pre-service teachers to assist them to grow and develop as people, provide them with the necessary skills and professional abilities to help them become effective teachers (Nkambule, 2017). The pre-service teachers decide about the nature of the school they want to go to. Some of the pre-service teachers go for urban schools yet some of them go for rural schools. During their TP, they experience several challenges which are not similar based on the location of the school. However, TP challenges are usually more severe, particularly in rural schools (Nkambule, 2017). There are numerous reasons as to why the pre-service teachers experience many challenges when they conduct their TP in rural schools. Student TP inefficacy in rural South Africa is often made worse by isolation, low and uneven levels of school-based teacher expertise and support from mentors (Heeralal & Bayaga, 2011). Similarly, Prince, Snowden and Matthews (2010) posit that pre-service teachers find the TP period in rural contexts stressful, lonely and demanding because of inadequate support from the schools and mentors. Current debates foreground the quality of TP as a universal concern within teacher education (Heeralal & Bayaga, 2011). Grisham, Laguardia and Brink (2000) lament the distressing and intimidating situations that arise when pre-service teachers are placed in classrooms without support.

During TP, the pre-service teachers in rural schools cannot steer the process of teaching and learning to be credible enough due to challenges such as the uneven distribution of teaching and financial resources in schools. It is a gospel truth that the pre-service teachers go through an initiation process of professional teacher development during their TP (Heeralal & Bayaga, 2011). However, it is not every mentor teacher within the rural school that gives guidance or support and monitor the progress of an entire initiation process that the pre-service teachers go through (Heeralal & Bayaga, 2011). For example, some of the pre-service teachers may lack classroom management skills to discipline and bring order within the classroom and that on its own can disturb the process of teaching and learning. During an introduction stage to a teaching profession, there has to be adequate guidance because conducting initial teaching practice in rural schools may become a challenge because a deep rural school may not be similar to a private school located in Durban. It is known that most of the Universities are located in urban

areas and have adequate teaching resources. As a result, pre-service teachers are not well equipped about how to go about when they conduct teaching practice in rural schools. Rural schools tend to be a stressful environment for the pre-service teachers when they conduct their initial teaching practice (Heeralal & Bayaga, 2011). Resultantly, pre-service teachers within rural schools may lack a direction in terms of how to go about with teaching practice. Hence, the researcher wanted to explore pre-service teachers' experiences of teaching Accounting during teaching practice in a rural context in one university located in KwaZulu-Natal.

1.3 RURAL CONTEXT

The word "rural school" is defined in different ways by many scholars. Rural schools are located in a rural context. Rural areas are 'farms and traditional areas characterised by low population densities, low levels of economic activity and low levels of infrastructure' (Rural Education Draft Policy, 2017, p.6). In other words, rural schools are not in urbanised areas. A rural school refers to any public school situated on government land, communal or private land -primarily on farms and church land (Rural Education Draft Policy, 2017). Rural schools experience several challenges when it comes to quality education provision to learners. This is because of the poor socio-economic background in which the school is located. These poor socio-economic challenges within rural schools include poverty as well as limited economic opportunities (Kline, White & Lock, 2013; Mukeredzi, 2013). Furthermore, in rural areas, there is poor infrastructure, insufficient services and facilities. Most of the South African rural and farm schools lack material and infrastructural resources and basic services and facilities and they are associated with deficits, difficulties and needs (Balfour, Mitchell & Moletsane, 2011; Moletsane, 2012). Due to the above-mentioned challenges within rural schools, learners from urban schools cannot be similar to learners that learn Accounting in rural schools. Urban schools are prioritised over deep rural schools when it comes to teaching and learning resources.

In some of the South African schools specifically located in deep rural areas, the pre-service teachers struggle to enhance the culture of quality teaching and learning due to numerous challenges (Starr & White, 2008). These challenges include overcrowded classrooms, lack of qualified teachers, the language of instruction, lack of resources, absenteeism and lack of parental involvement as well as curriculum-related problems (Bloch, 2009 & Little, 2005). Overcrowded classrooms have resulted in frustration, learners becoming discouraged as well

as negative attitudes (Amarat, 2011; Oliver, 2006). In a nutshell, an overcrowded classroom is not an effective learning environment. Thus, teaching Accounting becomes a huge problem. This study aims to explore pre-service teacher's experiences of teaching Accounting during teaching practice in a rural context in KwaZulu-Natal. My interest lies in developing a better understanding of Accounting discipline related challenges, if any, that the pre-service teachers experience when teaching Accounting in rural schools.

1.4 RESEARCH PROBLEM STATEMENT

Deep rural schools of KwaZulu-Natal are facing numerous challenges of support because they are sometimes neglected by the Department of Education (DoE) officials. This creates a lot of challenges for professional and pre-service teachers during Accounting teaching sessions in rural schools. These challenges include lack of teaching resources, overcrowded classrooms, lack of qualified teachers, lack of infrastructure, late coming of learners as well as the high rate of absenteeism (Howley, Rhodes & Beall, 2009; Department of Basic Education, 2017).

In addition, university assessors are not consistent with their duties during teaching practice (Koross, 2016; Nkambule, 2017). Moreover, mentor teachers are not well trained for teaching practice duties and responsibilities (Buchuke, Thomas & James, 2013; Andabai, 2011). There is a lack of clear policies that govern teaching practice (Koross, 2016; Kiggundu & Nayimuli, 2009). All above-mentioned challenges encountered by Accounting pre-service teachers during TP in rural schools located in KwaZulu-Natal may hinder the effectiveness of Accounting teaching and learning sessions and therefore their learning as pre-service teachers (Shah & Inamullah, 2012). However, this does not necessarily mean that teaching and learning do not occur in rural schools. It takes extra dedication and love of the pre-service teachers to ensure that teaching and learning during teaching practice period go smoothly.

Cognitively, Accounting is well known as one of the challenging subjects since it entails analysis and interpretation of financial information. Ballantine and Larrez (2007) look at Accounting as a language of communicating financial information. This requires teachers to use various teaching strategies to equip learners with the analytical skills needed in solving financial problems and communicating financial information. However, in some of the rural schools, there are not enough resources to enhance the culture of Accounting teaching and learning. This hinders Accounting pre-service teachers' learning process which should be

taking place in schools where they are placed. Hence, the study focuses on pre-service teachers' experiences of those who taught Accounting in a rural context during TP.

1.5 RATIONALE FOR THE STUDY

The desire to pursue this study emanates from my reflections on various experiences as an Accounting teacher. Based on my personal experience as an Accounting specialist teacher, conducting an initial TP in rural and poor resourced schools is too much problematic. I once conducted my TP in a deep rural school of KwaZulu-Natal. The school had no electricity for teachers to make use of electronic teaching materials. Even electronic teaching facilities were unavailable at the school. So, I had to spend almost an hour to draw a pre-adjustment trial balance and write adjustments on the chalkboard. There were no Accounting textbooks for learners to do different activities. I had to use my money to make copies when I was in town on weekends. I had to buy my Accounting textbooks I found fruitful and well standardised for my Grade 10 and 11 Accounting learners. I had to use library textbooks, in some instances, I made extra copies.

As an Accounting teacher, what I have noticed in my research is that some of the Accounting pre-service teachers struggle to deliver content knowledge to learners. This is due to the scarcity of teaching aids and overcrowded classrooms (Emmer & Stough, 2010; Mtika, 2010; Moorosi, 2010; Muzvidziwa, 2013).

Furthermore, there is a scarcity of studies in Accounting (Azano & Stewart, 2015; Letshwene, 2014; Ngwenya, 2012). Since the implementation of the National Curriculum Statement in the Further Education and Training phase in 2006 and the Curriculum and Assessment Policy Statement (CAPS) in 2012 in South Africa, very few studies have been undertaken in Commerce Education. Although there are studies on pre-service teachers' views on TP, more studies concentrated on subjects like physical Sciences and Mathematics but very minimal research has been conducted on Commerce Education and pre-services teachers' experiences about TP in a rural context. Hence, my study focuses on exploring pre-service teacher's experiences of teaching Accounting during teaching practice in one university located in KwaZulu-Natal.

1.6 OBJECTIVES

The objective outlined in this study is:

- To explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal.

1.7 KEY RESEARCH QUESTIONS

The study is primarily concerned with the exploration of pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. The following research question was developed:

- What are pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal?

1.8 LOCATION OF THE STUDY

This study is located in the Accounting Education within Commerce discipline in the Social Science Education. It explored pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Institution of Education located in KwaZulu-Natal.

1.9 PURPOSE STATEMENT

The purpose of the study is to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. In this regard, teaching and learning have to be done by the pre-service teacher to experience the realities of rural TP within KwaZulu-Natal, Republic of South Africa. Hence, the study seeks to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice.

1.10 SIGNIFICANCE OF THE STUDY

The essence of this study is to find new knowledge and add to the existing body of knowledge (Bertram & Christiansen, 2014). Bertram and Christiansen (2014) note many methods in which research can contribute to knowledge which include the formulation of a new theory, insightful knowledge and new methodology and using improving practice. This study seeks to extend the

frontier of knowledge by providing insightful information and supplement to the existing literature in Accounting education. Particularly, this is informed by the scarcity of literature in Commerce, chiefly in Accounting.

By doing this study on pre-service teachers' experiences in conducting TP in rural schools within the province of KwaZulu-Natal, the study hopes to contribute to the body of knowledge in the field of Accounting Education. The study could be of benefit to professional teachers, pre-service teachers as well as educational leaders, especially Accounting teachers. Apart from assisting teachers, the DoE, specifically the subject advisors of this subject will be aware of the teaching and learning challenges pre-service teachers are encountering during TP.

1.11 OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY

This section provides a preliminary overview of the research design. A more detailed discussion of the research design and the choice of methodology is presented in Chapter 3.

1.11.1 Research paradigm

This study is underpinned by an interpretive paradigm because it explores pre-service teacher's experiences of teaching Accounting during TP in rural schools from one university located in the province of KwaZulu-Natal. Interpretive paradigm researchers 'do not aim to predict what people will do but rather to describe and understand how people make sense of their worlds and how they make meaning of their particular actions' (Cohen, Manion & Morrison, 2018, p. 125). The purpose is to develop a greater understanding of how people make sense of the settings in which they live and work.

1.11.2 Sampling

In this study, purposive sampling was used. Purposive sampling means that the researcher makes specific choices about which people, groups or objects to include in the sample (McMillan & Schumacher, 2013). According to Field (2005), the researcher targets a specific group through using certain characteristics or qualities. There are many ways in which this can be done (Bertram & Christiansen, 2014). In some instances, characteristics and criteria are being used to determine the number of participants. In this study, not all pre-service teachers were used but pre-service teachers that are specialising in Accounting that have gained TP

experience from rural schools during TP were used. This form of criteria being used is non-probability sampling.

1.11.2.1 *Selection of research site*

The study was conducted in the Department of Commerce Education at one University in the province of KwaZulu-Natal. I chose this University for this research study because I am a registered student within the University and this University is convenient, for it was easily accessible. Therefore, the selection of the research site was convenient.

1.11.2.2 *Selection of participants*

The criteria for selecting participants was their background and prior exposure to teaching Accounting during TP in rural schools. The purposive sampling was used to select the participants that have conducted teaching practice in rural schools. This sampling method was used because it was an effective strategy that assisted in narrowing down on the most suited participants to a manageable size (McMillan & Schumacher, 2013).

1.11.3 Research approach

The study has adopted a qualitative approach. According to Cohen et al. (2011), the qualitative approach or method contains collecting textual or verbal data. In other words, the qualitative approach means information that cannot be counted (McMillan & Schumacher, 2013). The qualitative approach allowed the researcher in this study to gain insight into Accounting pre-service teachers' experiences of teaching Accounting in rural schools in one university located within the province of KwaZulu-Natal.

1.11.4 Data collection strategies

Kothari (2004) claims that data generation is regarded as a very vital step in any research process and research involves the collection of relevant data. Many questions were posed to pre-service teachers from commerce discipline in the selected case study about challenges that the pre-service teachers come across when they conduct their initial TP in rural schools within the province of KwaZulu-Natal. This included telephonic interviews. An interview is defined as a focused discussion between two people, namely the researcher and interviewee. (Cohen et al., 2018; Kothari, 2004). In this study, the researcher posed questions and participants responded to them.

1.11.5 Data analysis

Data analysis is defined as the systematic means to the study as a whole and breaks it down into different parts (Cohen et al., 2018). In this study, the researcher analysed data generated through the use of thematic data analysis. According to Braun and Clarke (2006), thematic data analysis is best suitable for the researcher to analyse qualitative data. The researcher analysed data thematically by looking for themes and patterns from the participants' responses so that the findings were located in their rightful positions. After the data collection, the researcher then identified and grouped them according to their correlations to the themes and the patterns were divided into sub-patterns.

1.12 ETHICAL CONSIDERATION

For this study, permission to conduct research was obtained from the institution where this study was conducted, that is, a university located in KwaZulu-Natal. Moreover, consent was obtained from the participants. In order to protect the identity of the participants, confidentiality and anonymity was steadily observed and ensured throughout the study.

1.13 LIMITATION OF THE STUDY

The study is limited to accounting specialisation pre-service teachers' experiences at one of University located in KwaZulu-Natal in the Republic of South Africa. This study contains pre-service teachers' experiences in one particular university so the findings cannot be generalised to a larger population. Therefore, the absence of other pre-service teachers from other provinces and universities as well as students from other specialisations was a limitation.

1.14 OVERVIEW OF THE CHAPTERS

The study is divided into six chapters which bring together the different parts of the research. Chapter 1: This chapter provides a background of this study, the rationale of the study, problem statement, the significance of the study, location of the study, objectives, research questions and a full overview of the research design and methodology. It further outlines the ethical considerations of the study, limitations of the study and the summary of chapters in this study.

Chapter 2: This chapter examines the literature surrounding pre-service teachers' experiences of teaching Accounting in a rural context during TP. This chapter reviews literature related to

pre-service teachers' experiences of teaching accounting in a rural context during TP. It also makes special reference to the theoretical framework.

Chapter 3: This chapter describes the research design and methodology as well as the research methods used in collecting and analysing data. It includes a description of the research design, the setting, the participants' selection and the analytical strategy. Finally, the chapter refers questions regarding trustworthiness, ethical considerations, as well as the limitations of the research.

Chapters 4: This chapter is based on the analysis and presentation of the data generated from one-on-one as well as focus group interviews which were conducted telephonically as a result of Covid-19 pandemic. It outlines the findings of pre-service teachers 'experiences of teaching Accounting in a rural context during TP.

Chapter 5: This chapter provides a discussion of findings that emerged from the interviews with pre-service teachers. Literature from previous studies will be used to discuss the key findings of this study.

Chapter 6: This chapter presents the summary and conclusions of the study with an emphasis on the findings and their contribution to the theory of pre-service teacher's experiences of teaching Accounting in a rural context. Moreover, the chapter discusses the implications of the findings and suggestions for further research.

1.13 CHAPTER SUMMARY

This chapter has laid the overview as well as the background of the study. The rationale has provided the experiences of the researcher that produced an interest in the study. Furthermore, the chapter proceeded with the statement of the problem, purpose and objectives of the study, the research questions as well as the significance of the study. There was also a brief clarification of concepts such as rural context and TP.

The next chapter is a literature review and presents a theoretical framework.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 INTRODUCTION

The previous chapter highlighted the background to the study in detail. It described the study focus and rationale, problem statement, objectives, research questions, location and gave a brief overview of pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. This chapter examines the literature surrounding pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice.

2.2 LITERATURE REVIEW

A literature review is defined as a critical analysis of the connection between the works of different writers, making special reference to a specific topic (Galvan, 2006). According to Okoli (2010), a literature review provides an understanding of what existing research has to say on a matter or topic given. The primary purpose of a literature review is to offer a context for the research, justify the research and outline gaps in previous research and show where the research fits in, into the existing body of knowledge (Meda, 2013; Okoli, 2010). Meda (2013) states that among other reasons, a literature review is done to delimit the problem and to have a deep understanding of the known and unknown around a specific study area.

This chapter commences with a discussion on scholars' conceptualisations of teaching practice. Also, pre-service teachers' experiences of teaching practice are fully unpacked followed by the teachers' experiences of teaching in a rural context. Besides, teachers' experiences of teaching Accounting in rural schools will be outlined as well. Lastly, this chapter ends with a discussion of the theoretical framework underpinning this study, which is the situative theory.

2.3 CONCEPTUALISING TEACHING PRACTICE

2.3.1 What is teaching practice?

Teaching practice is defined as a task that is done by all schools of education in different universities worldwide with the main objective of exposing pre-service teachers to the realities of teaching and learning environments (Koross, 2016). For this reason, teaching practice is regarded as one of the essential aspects of pre-service teacher development. Teaching practice serves as a pre-requisite to becoming a professional teacher because it is through the teaching

practice that pre-service teachers are equipped with practical skills for teaching under expert supervision. This is supported by Mukeredzi (2013) that perceive teaching practice as fundamental to the preparation of teachers. Without teaching practice, pre-service teachers may lack teaching expertise as well as professional development.

Teaching practice is a training which is given to pre-service teachers by tertiary institutions to go to schools and teach learners for them to develop as professional teachers. Teaching practice is fundamental to the preparation of pre-service teachers to assist them to grow and develop as people, provide them with the necessary skills and professional abilities to help them become effective teachers (Nkambule, 2017). It is through the teaching practice that pre-service teachers are equipped with the necessary skills and abilities to develop as competent and professional teachers (Koross, 2016; Mukeredzi, 2013). However, as much as teaching practice is vital in preparing pre-service teachers, it is not an easy task to undertake. Nkambule (2017) states that teaching practice is the most challenging experience for pre-service teachers in teacher education.

Andabai (2011, p.221) defines teaching practice as “the range of experiences to which pre-service teachers are exposed when they work in classrooms and schools”. According to Samuel (2010), teaching practice is as an experience of guided teaching in which the pre-service teacher assumes increased responsibility for directing the learning of a group for over a while. Additionally, the teaching practice is a period that provides opportunities under typical school conditions in selected cooperating schools for pre-service teachers to secure experience in observing and participating actively in diverse educational activities of teaching in the school (Andabai, 2011). Samuel (2010) refers to teaching practice as the first model of teacher education in which the pre-service teacher learns best through imitating the expert teacher.

2.3.2 The importance of teaching practice in the initial teacher training

There are many benefits that are closely associated with teaching practice. The teaching practice grants pre-service teachers experience with the actual teaching and learning environment (Andabai, 2011; Samuel, 2010; Koross, 2016). Andabai (2011) further asserts that, during teaching practice, student teachers feel engaged, challenged and even empowered. In another study by Morrison and Werf (2012), it is revealed that teaching practice exposes the pre-service teacher to the realities of effective teaching and helps them to try out methods of

teaching and gain practical classroom experience under experts. A theory without practice is considered a futile exercise. It is for this reason that teaching practice is done by pre-service teachers. Thus, teaching practice plays a crucial role in connecting the gap between theory and practice. It is commonly believed that “theory without practice is empty; practice without theory is blind” (Morrison & Werf, 2012, p.1).

It is through teaching practice that pre-service teachers discover their abilities and creativity that can help them in their teaching profession (Tuli & File, 2009). Without undertaking teaching practice, pre-service teachers cannot discover their abilities. Still, pre-service teachers develop a better understanding of their learners’ environment and accept learners’ diversity (Koross, 2016). Moreover, teaching practice enables the pre-service teachers to transit from the role of being students to the role of beginning teachers. In addition, teaching practice provides pre-service teachers with the necessary skills and abilities to develop as competent and professional teachers shortly (Koross, 2016; Mukeredzi, 2013). It is through the teaching practice period that pre-service teachers can be granted an opportunity to apply methods of teaching in a classroom during teaching and learning sessions.

2.3.3 Different approaches or methods to teaching practice

For pre-service teachers to teach very well, they need to decide on the teaching approach to use (Killen, 2010). A teaching approach is defined as a description of how to go about teaching learners (Erasmus & Fourie, 2018). Types of teaching approaches may include teacher-centred teaching approach, learner-centred teaching approach as well as blending learning approach (Erasmus & Fourie, 2018). Whether teacher-centred or student-centred, the success of any teaching approach could depend on the degree of learner engagement (Council for Higher Education (CHE), 2012). Pre-service teachers tend to be either autocratic or democratic in a classroom while teaching. In the perspective of this discussion, the following section provides a review of teaching approaches.

2.3.3.1 *Teacher-centred teaching approach*

A teacher-centred teaching approach is also known as the traditional teaching approach (Erasmus & Fourie, 2018). The teacher dominates the lesson by spoon-feeding learners with knowledge because learners are considered as the recipients of knowledge (Shaw, 2013). “Traditional teaching is classroom-based teaching and involves direct knowledge transfer from

the teacher to the learner” (Erasmus & Fourie, 2018, p. 22). It is a one-size-fits all method and does not incorporate different learning styles to suit diverse student capabilities as well as requirements. The method simply works for a selected few and leads to low success rates amongst learners. “Because students only act on the instruction of the teacher, it is referred to as teacher-based” (Erasmus & Fourie, 2013, p.22). The traditional teaching approach needs ample concentration from the student as they are expected to actively listen for longer periods. Also, limited participation is requested from the learners (Slabbert, De Kock & Hattingh, 2011). Activities and tasks given to learners are mainly theoretical and focus on the recall of factual information (Smit, de Brabander & Martens, 2013). These activities and tasks have to be done in a classroom in which desks are in rows facing a board; students attempt identical learning tasks individually rather than in groups and assessments are based on content only and marked at the end of teaching and learning time (Smit, de Brabander & Martens, 2013).

There are many long-term benefits that are closely associated with the utilisation of a teacher-centred teaching approach in a classroom setting (Erasmus & Fourie, 2013). First, the teacher-centred teaching approach enables the pre-service teachers as well as professional teachers to expose learners to withhold information that has not yet been published (Shaw, 2013). Furthermore, a teacher-centred teaching approach allows ‘the teacher to dictate the aims, content, organisation, pace and direction of a presentation’ (Erasmus & Fourie, 2013, p. 24). Moreover, other advantages of the teacher-centred teaching approach include more student-centred methods such as discussions, group work and/or laboratories, requires both the pre-service and professional teachers to deal with unanticipated student ideas, questions and comments. Lastly, it can be used to arouse interest in a subject (Shaw, 2013).

There are also demerits of using a teacher-centred approach as a teaching approach in a classroom. Since the teacher-centred teaching approach reassures very little student participation, students get easily confused (Erasmus & Fourie, 2018). As a result, learners are likely to experience passive decay. Passive decay is said to exist when learners are not allowed to construct knowledge. In this regard, learners memorise while preparing for tests and examinations; after writing their examinations and tests, their memories tend to flush the content (Slabbert et al. 2011). Also, it may be difficult to remember all the facts that have been transferred in a classroom setting. Also, this method of teaching leads to students having to memorise the work rather than have an understanding of the concepts (Slabbert et al. 2011).

Moreover, a teacher-centred teaching approach encourages one-way communicate; therefore, the teacher must make a conscious effort to become aware of learner's problems and learner's understanding of content without verbal feedback (Erasmus & Fourie, 2018). Feedback plays a significant role in teaching and learning. Provision of assessment feedback in schools forms a central part of the teaching and learning process and improves effective learning (Nicol, Thomson & Breslin, 2013; Parr & Timperley, 2010; Wiliam, 2011). Despite the vital role of feedback in supporting learning, providing effective feedback is still challenging for teachers, especially in rural schools in South Africa.

2.3.3.2. Learner-centred teaching approach

The other teaching approach that is used in some of the South African schools is the learner-centred approach (Erasmus & Fourie, 2018). "The learner-centred approach is different from the teacher-centred approach (objectivist epistemology), mainly in respect of how knowledge is transferred and acquired"(Erasmus & Fourie, 2018, p. 26). With the objectivist epistemology, knowledge is transferred from the teacher to the student in "packages of information" (Kinchin, Hatzipanagos & Turner, 2009). In respect of the social constructivist epistemology, knowledge is socially constructed (Kinchin et al. 2009) by students based on their understanding of their environment.

There are benefits that are closely associated with the utilisation of a learner-centred teaching approach in a classroom. In a student-centred teaching approach, the focus is on the student and the student's learning (Erasmus & Fourie, 2018). Quinlan (2014) refers to 'holistic student development' as students at university not only gaining academic knowledge and skills but also growing emotionally and spiritually. Constructivism and humanism overlap as both theories are learner-centred and involve experimental learning and problem-solving. The learner-centred teaching approach promotes better understanding amongst learners since knowledge is socially constructed by learners (Erasmus & Fourie, 2018). So, learners cannot be easily challenged by passive decay while studying for different assessment tasks. A group of people in favour of the learner-centred teaching approach believes that for deep and significant learning to occur, learners must engage with and co-construct knowledge (Erasmus & Fourie, 2018). Research has revealed that a learner-centred teaching approach is effective.

The disadvantages of learner-centred teaching approach include the fact that numerous barriers may hinder its implementation. Teachers are insufficiently prepared as their education and training is too academic or theoretical (Westbrook, Shah, Durrani, Tikly, Khan & Dunne 2009; Altinyelken, 2010; Vavrus, 2009; Haser & Star, 2009). Other factors that shake around the implementation of this approach are learner-teacher ratios and availability of resources as well as infrastructure. Erasmus & Fourie (2018) who report that the belief systems of pre-service teachers, professional teachers as well as learners and the fear that independent learning may take away the social aspect of the learning process are further critics of the learner-centred teaching approach.

2.3.3.3 *Blending learning approach*

The blending learning approach is also known as the technology-based teaching approach. Blended learning approach is defined as the usage of new technologies in teaching as well as learning in a classroom setting (El-Mowafy, Kuhn & Snow, 2013; Herrington, Schrape & Singh, 2012; Traxler, 2010; Hennessy, 2014). This is also supported by El-Mowafy, Kuhn and Snow (2013) who declare that the usage of different technologies in teaching and learning has many benefits such as contributing to learners' technical skills as well as the improvement of traditional teaching methods. The design changes in technological applications such as the use of mobile devices also contribute to 'anywhere anytime' learning (Herrington, Schrape & Singh, 2012). In this regard, learning occurs anywhere and anytime. Learning is not only restricted in the school environment where there has to be an interaction between the teacher and learner (Herrington, Schrape & Singh, 2012). Connected mobile devices allow students to access and store information using little effort (Taxler, 2010). Furthermore, Hennessy (2014) states that the use of technology to support traditional teaching enriches the educational experience and boosts students' productivity and graduation rates. In addition, using collaborative web tools such as discussion forums permit students to get information faster but collectively also lets students create their knowledge (Taxler, 2010).

Dzakiria, Don and Abdul Rahman (2012) report that blended learning has many advantages such as providing information, social communication and access to self-directed and appropriate practical learning while being well-organised and cost-effective. Also, while completing blended learning approach, the student's information literacy also increases (Erasmus & Fourie, 2018). In addition, Gecer and Dag (2012) establishes that blended learning

programmes permit students to participate actively, increase their responsibility, pupils learn more effectively, have easy access to learning material and are in control of their learning.

Besides, it is Kose (2010) states that blended learning has a high ability in terms of improving the educational outcomes of different learners within the school. This can be attained through combining various technologies and educational techniques (Erasmus & Fourie, 2018). In similar research, authors such as Patterson, Kilpatrick and Woebkenberg (2010) discovered that the utilisation of technology in the classroom has multiple advantages. Also, there is a higher rate of student involvement, participation and class attendance when a blended teaching approach is adopted in the classroom (Erasmus & Fourie, 2018).

Although the blending learning approach has several advantages, there are also demerits that are closely linked to the blended learning approach. Firstly, if one is struggling with internet connectivity, this means that that particular individual cannot access all information (Gecer & Dag, 2012; Staker & Horn, 2012). Moreover, in some instances, teachers need more training in online communication as some of them are not digital natives. As a result, they need the 'examples of cooperation, expert opinions, help with research resources, and building competencies for online communication' (Erasmus & Fourie, 2018). Also, Kenney and Newcombe (2011) observe that it is necessary to redesign the course and that it takes time to redesign the entire course. Newcombe (2011) also discovered that some students lacked the motivation and skills to use technology for education instead of social purposes.

2.4 PRE-SERVICE TEACHERS' EXPERIENCES OF TEACHING PRACTICE

The concept of experiences in this context refers to the barriers or challenges that the pre-service teachers encounter in a rural context during the teaching practice period. Although research has shown that studies conducted in rural communities should not be approached from a deficiency viewpoint as there are also many positive developments happening in some rural communities, the residues of inequalities that were inherited from the past education system persist and remain a challenge (Nkambule, 2017). While many South African teachers face the daily reality of coping with the added pressures of curriculum reform, rural teachers are faced with numerous challenges. Despite efforts teachers put to support learners in classrooms, lack of adequate resources and support continue to contribute to poor performance (Nkambule, 2017; Van der Heever, Chauke & Hoque, 2015). These challenges are also encountered by pre-

service teachers during teaching practice. In the perspective of this discussion, the following section provides a review of pre-service teachers' experiences of teaching practice.

2.4.1 Mentor teachers not well trained for teaching practice duties and responsibilities

There are many challenges that pre-service teachers experience over the teaching practical period in rural schools (Andabai, 2011). First, some of the mentor teachers are not well trained for their duties and responsibilities during teaching practice (Bechuke, Thomas & James, 2013). This is because some of the mentor teachers are too indolent to attend training workshops organised by the university for mentor teachers. Mentors consider their responsibility as being a university assignment to supervise (Bechuke, et al., 2013). Moreover, the literature reveals that mentors lack the training to function as mentors to student teachers during teaching practice (Bechuke et al., 2013).

2.4.2 University assessors are not consistent in their duties as supervisors

Bechuke et al. (2013) further argue that university assessors are not consistent in their duties as supervisors. Literature states that lecturer supervisors from the university do not pay regular visits to practising schools and that some pre-service teachers are not visited at all by university assessors for supervision, assessing and monitoring the progress of the pre-service teacher during an initial teaching practice (Bechuke, et al., 2013; Samuel, 2010). Yet, their visits and roles contribute heavily to the success of the practice. In Africa, most pre-service teachers undertake their practice in remote areas which are a far distance from the university. The impact of the location of these schools on teaching practice is that those pre-service teachers are never assessed by university lecturers and if they are assessed, it is only once (Bechuke et al., 2013). Apart from lecturers not assessing pre-service teachers in distant schools, other potential dangers in these schools include lack of human resources to train these pre-service teachers as expected by the programme. With all these disadvantages in some of these schools, the objectives of teaching practice are not achieved (Samuel, 2010).

2.4.3 Scarcity of teaching resources

Scarcity of resources is one of the challenges experienced by the pre-service teachers during teaching practice in some rural schools located within the province of KwaZulu-Natal (Kiggundu & Nayimuli, 2009; Du Plessis, 2014). Despite efforts teachers put to support learners in classrooms, lack of adequate resources and support continue to contribute to poor

performance (Nkambule, 2017; Van der Heever, Chauke & Hoque, 2015). These challenges are also encountered by pre-service teachers during teaching practice. This is also supported by Du Plessis (2014, p.1) who posits that “many rural communities lack the professional help and support, governance structures, books and learning materials that they need to provide the necessary support and care for learners”. The problem of 'scarcity of resources' is multi-dimensional; for example, in a different context, a school may have plenty of resources, but such resources may not be on track with the current syllabus. Most pre-service teachers rely heavily upon textbooks to teach content effectively. More challenges persist when there are outdated textbooks within the school as this can limit pre-service teachers to make special reference to textbooks while teaching.

2.4.4 Lack of clear policies that govern teaching practice

Furthermore, Kiggundu and Nayimuli (2009) state that there are no clear policies that govern teaching practice. Teaching practice that lacks clear policies that govern it lacks uniformity. This can lead to pre-service teachers doing as much as they please within schools where they are conducting their teaching practice. Moreover, the university assessors can end up doing as much as they please without following the policies set up by the University (Koross, 2016). During teaching practice, other pre-service teachers are assessed and some of the pre-service teachers are not assessed at all. This is because teaching practice lacks clear policies that govern its entire operations (Kiggundu & Nayimuli, 2009).

2.4.5 Non-involvement in other school activities

As much as teaching practice is meant to develop pre-service teachers to become professional teachers, pre-service teachers are not involved in all the activities that take place within the schooling context during the teaching practice period in certain rural schools (Kiggundu & Nayimuli, 2009). Student Teaching Practice inefficacy in rural South Africa is often made worse by isolation, low and uneven levels of school-based teacher expertise and support from mentors (Heeralal & Bayaga, 2011). In some rural schools, pre-service teachers are sometimes isolated from doing a variety of school activities. For example, in some schools during school meeting time, the pre-service teachers are earnestly requested to vacate a meeting room.

2.4.6 Inadequate support from the schools and mentors

Current debates foreground the quality of Teaching Practice as a worldwide concern within teacher education (Heeralal & Bayaga, 2011). Pre-service teachers find the Teaching Practice period in rural contexts stressful, lonely and demanding because of inadequate support from the schools and mentors (Prince, Snowden & Matthews, 2010). In addition to above, Grisham, Laguardia and Brink (2010) lament the distressing and intimidating situations that arise when pre-service teachers are placed in classrooms without support.

2.5 PRE-SERVICE TEACHERS' EXPERIENCES OF TEACHING IN RURAL CONTEXT

This section mainly examines the challenges that pre-service teachers encounter during teaching and learning sessions in a rural context. These barriers include overcrowded classrooms, Information and Communication Technology (ICT) access in rural schools, poor socio-economic background, limited parental involvement, language as a barrier to communication and interaction, high levels of absenteeism amongst learners, curriculum-related problems as well as a scarcity of teaching resources (Emmer & Stough, 2010; Amarat, 2011; Mtika, 2010; Fasasi & Amadi, 2015; Marais, 2016; Mtika, 2011; Shah & Inamullah, 2012; Shamim & Kuchah, 2016; Du Plessis, 2014). These challenges are discussed explicitly below.

2.5.1 Overcrowded classrooms

Teachers also come across the challenge of overcrowded classrooms. Teaching in an overcrowded classroom may lead to many challenges such as instructional, management, assessment and discipline problems (Benbow, Mizrachi, Oliver & Moshiri, 2007). Overcrowded classrooms are noisy and chaotic, therefore, teaching and learning do not occur effectively as it does in a smaller classroom. Noise and chaos in an overcrowded classroom can be perceived as a barrier in communication between a pre-service teacher and learners at large. As a result, teaching and learning cannot be productive enough. Furthermore, Emmer and Stough (2010) argue that teachers find it extremely hard to monitor learner's behaviour and activities in an overcrowded classroom. This implies that learners have to listen to the teacher each time they learn Accounting in a classroom. Accounting requires communication and discussion (interaction) from learners as well as the teacher. It demands that learners to do

many calculations; it is unwise for an Accounting teacher to do calculations and do an entire task while learners are sitting and listening attentively to the teacher.

There are many more general problems that professional teachers face while teaching Accounting as a result of overcrowded classrooms particularly in rural areas (Emmer & Stough, 2010). These general problems include lack of physical space for movement around the classroom, reduced opportunities for all learners to actively participate in the teaching and learning process, the impersonalising of teaching, too much workload for teachers, limited opportunities to meet individual learner needs for self-activity, inquiry, motivation, discipline, safety and socialisation (Onwu & Stoffels, 2005). Overcrowded classrooms bring a lot of dilemmas within the classroom that negatively affect the teaching and learning process.

Based on international literature, Mtika (2010) argues that in Malawi, large class sizes leave pre-service teachers with only one choice of using convenient teaching methods that require learners to be mainly passive recipients of knowledge during lessons. This does not allow for learner-teacher interaction. Learner-teacher interaction is a critical component of teaching and learning (Killen, 2010); it is through interaction that a teacher can assess and determine what learners already know and what difficulties they face (Mtika, 2010). In my opinion, it is not the best method to teach Accounting in a teacher centred approach. A teacher-centred approach requires learners to memorise rather than understand the content being taught. When learners memorise Accounting, they are likely to experience passive decay.

Overcrowded classrooms bring about several challenges for teachers while teaching learners. These challenges may include a variety of issues such as violence, discipline, management, health, emotional and psychological (Amarat, 2011). Due to the challenges experienced in overcrowded classrooms, schools must look at the implementation of strategies that are aimed at improving the situation so that professional teachers are equipped with appropriate knowledge, abilities as well as skills that may enable them to cope better in an overcrowded classroom (Amarat, 2011; Mtika, 2010; Emmer & Stough, 2010). This will assist shortly as the professional teachers (mentors) can also help pre-service teachers during teaching practice with the suitable skills and abilities of classroom management when classrooms are overcrowded. The issue of overcrowded classrooms is of great concern as it reduces the quality of education (Fasasi & Amadi, 2015; Marais, 2016; Mtika, 2011; Shah & Inamullah, 2012; Shamim &

Kuchah, 2016). Although the Department of Education has implemented policies such as the Post Provisioning Norms (PPN) to reduce the problems associated with overcrowded classrooms in South Africa, the reality is that large class sizes are still a matter of concern within rural schools in the province of KwaZulu-Natal. In most cases, teachers complain that teaching in overcrowded classrooms does not give them sufficient time and space for a range of teaching and assessment strategies to accommodate several different teaching and learning styles. So, teachers often adopt a particular suitable style of teaching because of challenges to engage learners in the teaching and learning process (Marais, 2016). Studies conducted by Fasasi and Amadi (2015) and Mtika (2011) reveal that although teachers are faced with the challenges of teaching overcrowded classrooms, they manage to devise alternative strategies to cope with large classes.

Interactive learning can help steer the process of teaching and learning in overcrowded classrooms (Killen, 2010). In interactive learning, learners construct knowledge and are actively involved throughout the process of teaching and learning. In this regard, learners are not the recipients of Accounting knowledge from the pre-service teachers but are active participants throughout the lessons (Killen, 2010; Johnson & Christensen, 2010). This can be done in an Accounting classroom by allowing learners to do calculations on the board and show other learners all the steps involved up until a final answer. Additionally, Johnson and Christensen (2010) argue that one of the ways to manage overcrowded classrooms is through using collaborative learning. In this regard, learners are allowed to work in teams to achieve common goals. Group work shifts the focus from learners being passive recipients of information to be active learners. Thus, this can enhance learners' attention as well as retention (Killen, 2010). Still, some of the learners will be very good at explaining ideas to others in a language that they find easy to understand. Consequently, this can assist the explainer and other group members to master the content knowledge better (Killen, 2010).

However, Thompson (2012) is against the notion that group work may and may not work for some of the pre-service teachers and professional teachers within the South African context during the process of teaching and learning. It rests upon the teacher in terms of what works best in his or her overcrowded classroom. According to Thompson (2012), a large classroom can be noisy, therefore, it is important to establish guidelines early in the year to help control the noise levels. Routines are very vital in a large class, therefore, students should be taught

how to get into a routine and establish what they are supposed to do early in the year (Thompson, 2012).

2.5.2 Information and Communication Technology (ICT) access in rural schools

In some of the rural schools within the province of KwaZulu-Natal, there are no computers and no access to the Internet (Nonyane & Mlitwa, 2007). This means that there is a gap between urban well-resourced schools and rural schools without technological facilities. In some rural schools where there are computers, sometimes educators lack the necessary technical skills to use computers. In some instances, it happens that there are computers but they do not have the necessary software for their functionality (Nonyane & Mlitwa, 2007). Amongst the advantages of using ICT in schools is the fact that when there is an effective ICT usage within the school, there can be an improved quality of education (Mlitwa, 2006). Using computers in learning, therefore, 'does more than improving the quality of learning but also introduces learners to technology-embedded practices of the post-schooling technology-based information economy' (Mlitwa, 2006, p. 142). However, schools do not have enough funds for the maintenance and support of the computing facilities (Mndzebele, 2013).

In Accounting education, ICT can play a significant role in terms of giving learners extra information such as salary advice and cheques to those learners that have never seen what salary advice and cheque look like. Accordingly, Accounting learners would be exposed to more information rather than to heavily rely upon the pre-service teachers, textbooks and imagination. It is well known that rural schools do not have adequate resources, therefore, delivery of the subject content rests upon pre-service teachers as well as professional teachers and textbooks in rural schools (HRSC, 2005; Du Plessis, 2014). Exposure to computers and access to the internet in rural schools can reduce the burden carried out by the pre-service teachers during their initial teaching practice within rural schools. It happens that other pre-service teachers are incompetent to deliver the content to learners and ICT can assist to encode the content message explicitly to learners than a pre-service teacher does (Mndzebele, 2013).

2.5.3 Lack of supervision and interaction between pre-service and professional teachers (mentors)

In some of the rural schools located in KwaZulu-Natal, there is no good sound relationship between the pre-service teachers and professional teachers that are permanently employed by

the state. This means that there is no interaction between the pre-service teacher and a mentor (professional) teacher (Durning & Artino, 2011). Some of the mentor teachers do not want to be observed during their teaching periods in schools. This creates problems for pre-service teachers during teaching practice as they are requested to observe two lessons from their mentor teachers. As a result, writing a report on an observation form provided by an institution of higher learning becomes problematic for the pre-service teachers to fill because they have to 'imagine things'.

In addition to the above, the mentor teachers are happy about pre-service teachers' teaching but they do not meet the pre-service teachers halfway (Durning & Artino, 2011). This means that mentor teachers are unwilling to work harmoniously with the pre-service teachers during their initial teaching practice. In some instances, in some of the rural schools, the mentor teachers are unwilling to provide support to the pre-service teachers. They let the pre-service teachers go through a lot on their own. This means that there is little or no interaction between the pre-service teachers and mentor teachers particularly for learning part (Durning & Artino, 2011).

Lack of interaction between the pre-service teacher and mentor teacher can bring a lot of challenges to the process of teaching and learning Accounting. Pre-service teachers can learn a lot about how to go about when delivering Accounting content to learners from their mentor teachers if they are willing to intervene or interact with them. Accounting is well known as one of the subjects challenging cognitively. Pre-service teachers may not be competent with all content coverage in Accounting, therefore, they have to seek guidance and teaching-related strategies from their mentors. However, this seems impossible when there is no interaction or good sound relationship between the pre-service teachers and mentor teachers (Durning & Artino, 2011). Some of the pre-service teachers find it difficult to approach their mentor teachers when seeking assistance in cases when challenged by the content-related problems. It is well known that some of the pre-service teachers go for teaching practice while they are still incompetent to teach all Accounting syllabus. In this regard, the pre-service teachers are dependent on their mentor teachers when they are required to teach a challenging topic or a topic that they have not yet covered at a tertiary level of education. This cannot be done when there is no support from the mentor teachers (Durning & Artino, 2011).

It is very hard to ask for help from someone that is unsupportive or unwilling to help during the process of teaching and learning. It is a difficult task to beg someone that tends to give you a negative attitude during the teaching practice whenever you experience challenges with the content. As much as Accounting is challenging, it, therefore, requires an individual with an ample understanding and knowledge of an entire content (Ngwenya & Maistry, 2012). If one, lacks an understanding of Accounting content, it becomes a problem when he or she has to teach Accounting content to learners. In this regard, learners cannot develop a better understanding. In some instances, this is because pre-service teachers do not understand the content; they tend to memorise the content and request learners to memorise rather than developing a better understanding of Accounting. So, learners end up memorising Accounting. This creates passive decay issues amongst learners because they are taught Accounting in a manner in which they have to memorise rather than understand. It is well known that Grade 12 Accounting content is based on analysis and interpretation. Analysis and interpretation of financial statements require a deeper understanding of the content as well as calculations (it is impossible to calculate when you do not understand a whole adjustment). Thus, if one does not know how to calculate, he or she is likely to be unable to do analysis and interpretation.

2.5.4 Poor socio-economic background or poverty

Furthermore, poor socio-economic background is one of the challenges that professional and pre-service teachers experience in deep rural schools when they conduct their initial teaching practice. Poor socio-economic background is influenced by socio-economic issues. These socio-economic issues include poverty, unemployment as well as HIV & AIDS (Du Toit et al, 2010). It is difficult to conduct teaching practice in the areas where there are socio-economic issues. Bloch (2009) argues that some of the South African schools are trapped in poverty. This is because there is a lack of physical space and amenities such as electricity, purified water, libraries and teaching resources (textbooks). When the pre-service teachers arrive in such schools, they find it difficult to conduct their initial teaching practice due to the setting and socio-economic issues.

Even when the pre-service teachers intervene by suggesting that learners have to buy Accounting textbooks, parents would not afford to buy a suggested textbook because, Bloch (2009) argues, parents barely buy the school uniform and food for their kids. This becomes a huge problem to learners as well because teaching and learning cannot be effective due to a

shortage of finance to buy necessary resources which can help in steering the process of teaching and learning to be credible enough.

2.5.5 Lack of or limited parental involvement

Pre-service teachers experience a problem of inactive and indolent parents who cannot monitor the work of their children (Woolfolk, Hughes & Walkup, 2008). For teaching and learning to be effective, three stakeholders have to be active. These stakeholders are teachers, learners as well as parents. In most rural schools, parental involvement is ineffective because some of the parents are not educated. Teachers and pre-service teachers do their responsibility of teaching. However, some of the learners do not get support from their parents since their parents are illiterate (Woolfolk, Hughes & Walkup, 2008). Some of the parents do not believe in the notion that learners have to do their school work including homework at home. They place the burden of teaching and learning on teachers and pre-service teachers at school.

Some of the parents believe that learners must only learn at school and home is meant for their kids to do household chores. This becomes a challenge for learners if they are not allowed to do their Accounting homework because Accounting requires daily practice (Woolfolk, Hughes & Walkup 2008). If learners do not practice Accounting on daily basis, they may experience passive decay. Passive decay always requires teachers and pre-service teachers to recap on what they have covered. The process of recapping from learner's schemata is time-consuming (Killen, 2010). Therefore, this may affect the lesson plan for the day of a pre-service teacher. Furthermore, the syllabus cannot be completed timeously if pre-service teachers recap on learner's schemata all times.

2.5.6 Curriculum related problems

Moreover, curriculum-related problems are also experienced by teachers teaching in rural schools (Msila, 2010). A curriculum is defined as a learning guide or an official syllabus document (Horsthemke, Siyakhwazi, Walton & Wolhuter, 2013). Some of the scholars define a curriculum as a teacher's teaching plan from one school. Others say that a textbook itself is a part of the curriculum (Du Plessis, 2014; Woolfolk, Hughes & Walkup, 2008). The word curriculum is derived from the word currere. "The word 'currere' means to run the course" (Hoadley & Jansen, 2007, p. 25). In other words, a curriculum is about the planned and prescribed work to be learnt by learners (Horsthemke et al., 2013). In a nutshell, a curriculum

is about everything that happens in a school such as teaching, learning, extramural activities, morning and afternoon prayers at an assembly point by teachers and learners. However, research displays that schools' location, poverty, and people's minority status are closely associated with certain curriculum priorities (Du Plessis, 2014). The local community places little or no value on education simply because they are less educated themselves, (Woolfolk, Hughes & Walkup, 2008) and in that way, it feels that they are unable to challenge the power and ability of teachers in a rural context (Woolfolk, Hughes & Walkup, 2008).

According to Du Plessis (2014, p.43), “learners from rural schools are given very few educational opportunities than learners in urban schools. Rural schools offer less, present fewer electives like art and computers and have fewer advanced placement offerings”. Teachers are only limited to very few of the academic and extra-curricular activities. This creates a lovely environment for some of the teachers (Heeralal & Bayaga, 2011). According to Nkambule (2017), rural schools lack material provisions such as physical space, electricity, running water, proper toilet facilities, textbooks and it appears issues in the curriculum are almost dominated by the more pressing need for resources for effective learning and teaching.

2.5.7 Poor infrastructure and facilities

Unavailability of leisure activities, classroom facilities and resources are some of the teachers' fears within the rural context (Nkambule, 2017; Du Plessis, 2014). Rural schools are characterised by poor infrastructure, insufficient services and facilities, and either significantly dense homesteads or village-style sparse settlements (Nkambule, 2017). These poor infrastructures and facilities may hinder the process of teaching and learning (Van der Heever, Chauke & Hoque, 2015). For example, drafting on the poor quality chalkboard a pre-adjustment trial balance and additional information for a manufacturing company requires a teacher to write and rub the board to complete drawing an entire exercise on the board. Therefore, a learner that arrived late cannot master an entire content without making errors and omissions (Prinsloo, 2005). This might consume a lot of time that is meant to be utilised for Accounting teaching and learning sessions. In the end, the Accounting syllabus cannot be completed timeously.

2.5.8 Scarcity of teaching aids

Scarcity of resources is one of the challenges experienced by the pre-service teachers during teaching practice as well as professional teachers in some rural schools located within the province of KwaZulu-Natal (Kiggundu & Nayimuli, 2009; Du Plessis, 2014). Despite efforts teachers put to support learners in classrooms, a lack of adequate resources and support continue to contribute to poor performance (Nkambule, 2017; Van der Heever, Chauke & Hoque, 2015). These challenges are also encountered by pre-service teachers during teaching practice. This is also supported by Du Plessis (2014, p.1) who posits that “many rural communities lack the professional help and support, governance structures, books and learning materials that they need to provide the necessary support and care for learners”. The problem of 'scarcity of teaching aids' is multi-dimensional; for example, in a different context, a school may have plenty of resources but such resources may not be on track with the existing syllabus. The majority of the professional teachers heavily rely upon textbooks to teach content effectively. More challenges persist when there are outdated textbooks within the school as this can limit permanently employed or professional teachers to make special reference to textbooks while teaching Accounting content to learners.

2.5.9 Problems of access in rural schools

Children who never attended school are often those in the least developed rural areas (Du Plessis, 2014). Many factors contribute to lower educational participation in rural regions. There are demand-side and supply-side factors that contribute to lower educational participation within the rural context. Some of these factors on the demand side of education while others are on the supply side. On the demand side, it means that the majority of rural children are less attracted to attending school. First, the opportunity costs of attending school are often higher in rural areas (Du Plessis, 2014). Various rural households rely on their children for assistance during busy times of the agricultural year. According to Taylor and Mulhall (2010), schools are usually designated to follow a firm schedule in terms of both times of the day and term dates and often expect learners to be in school during busy periods of the agricultural calendar. Parents in rural areas often have a lower level of educational attainment and may attach a lower value to schooling as parental illiteracy has a deleterious effect on how learners learn to write (Woolfolk, Hughes & Walkup, 2008).

Sadly, illiterate parents can play a crucial role towards their kids' education (Du Plessis, 2014). For those parents that are illiterate, they have a significant role to play towards their children's education in a non-institutionalised manner or form (Martinez & Fernandez, 2010). A non-institutionalised way of parental participation within the school does not accommodate for educated parents but it mainly accommodates those parents that are not educated. A non-institutionalised form of parental participation includes the activities such as accompanying kids to school, planting crops in the school garden as well as assisting with the cleaning of the school library if the school possesses one (Martinez & Fernandez, 2010).

Moreover, homes in rural areas are often not well-equipped to meet the educational needs of children and often lack facilities like electricity which learners need while studying and writing tests and assignments (Du Plessis, 2014). In a rural context, children have less parental encouragement to go to school. This is because some parents believe that boys must be educated more than a girl and that girls must be prepared to be future wives. Furthermore, Muzvidziwa (2013) argues that the feminine curriculum is still existing within the African continent. Feminine curriculum includes activities such as cookery, needlework and typing. These feminine activities prepare women for adult occupational roles as well as domestic roles because women are considered vulnerable than men (Muzvidziwa, 2013). This is supported by Moorosi (2010) who argues that parents within deep rural areas believe that educating their sons is an investment. When learners attend school, they find the curriculum less relevant and attractive to their lives and learners may receive less support for their learning from home.

2.5.10 Language as a barrier to communication and interaction

The language of learning and teaching poses a significant challenge to the teachers across South Africa (NEEDU-National Education Evaluation & Development Unit, 2013). In a South African context, English is known to be a medium of instruction. In some of the rural schools, English is not well understood by certain learners because it is not their home language. As a result, it becomes difficult to encode the message effectively to learners (NEEDU, 2013). Once a message is encoded in English; other learners fail to decode the message; therefore, they fail to do whatever that is given to them to do. In other words, English is an additional language that learners only hear when they are at school (NEEDU, 2013). As a result, a teacher has to code-switch from English to the home Language of learners. Translating instructions from English to isiZulu is time-consuming. With regards to the Accounting curriculum, not all words

can be translated to the home language of learners with the main aim of enhancing better understanding amongst learners. Some of the Accounting concepts and terminologies are not interchangeable. As a result, teachers teaching in deep rural areas are forced to do translation (where possible) to develop a better understanding amongst learners.

Code-switching and translating Accounting concepts force teachers to spend a lot of time on one topic. Therefore, they do not complete the syllabus timeously as outlined by CAPS. Furthermore, learners struggle with the language of instruction during their examination time. Thus, they fail their examinations because they misinterpret instructions given and there is no one that is held responsible for analysing Accounting concepts during their examination. Teaching and learning require effective communication between the teacher and learner using a language that is regarded as a medium of instruction (NEEDU, 2013). However, teaching cannot be productive where a language is a barrier to effective communication.

Most words used in Accounting have different meanings in the English language. The sense learners make of used Accounting words and the effect they have on additional language learners play a crucial role in making meaning of the discourse in the Accounting discipline (Almajed & Hamdan, 2015; Letshwene, 2014). This finding confirms Evans and Cable's (2011) and Evans' (2010) view that the uniqueness of the language of Accounting poses a problem to learners. Teachers considered communal reading where the whole class read instructions aloud as a way of emphasising task requirements and clarifying unique terms together.

Accounting is regarded as the language of business which is used to communicate financial information. Although Accounting possesses many of the characteristics of a formal language, it is a technical language designed to cater to a special need. So, it is a special 'register', or 'language for a specific purpose' associated closely with the discipline' (Evans, 2011, p.440). Therefore, it is important to discuss the characteristics of this register to be able to understand the nature of and the problems related to the teaching and learning in Accounting.

2.5.11 High level of absenteeism amongst learners and teachers

The concept of 'absenteeism' is the term that is generally used to refer to unprepared employee absences from the place of work (Mampane, 2013). According to Rogers and Vegas (2009, p.

23), absenteeism is perceived as a 'high level of choice and is less judgemental'. Moreover, Mampane (2013) reveals the common understanding of it as teachers who are physically not present at school whilst Stoica and Wamsiedel (2012) make a distinction between physical absence and 'presence' seen by Mthombeni (2010) as including teachers who are at school but who are not engaging in actual teaching. Teacher absenteeism can be authorised absenteeism or unauthorised (Arnott, 2013).

The concept 'learner absenteeism' can be defined as being not at school for the whole day. "Learner absenteeism can be partial when a learner appears at school for a short-term period" (Rogers & Vegas, 2009, p. 25). According to Arnott (2013, p. 36), learner absenteeism is 'a routine pattern of being absent from school'. It is also argued by Mthombeni (2010) that absenteeism can be approved by parents and schools and it can also be unauthorised; absenteeism can be legitimate through valid reasons and evidence, for example, due to illness or illegitimate such as parents and learners underestimating the value of education.

There are many causes of absenteeism amongst learners. First, some of the parents force their kids to run a family business and/or look after sick family members on behalf of the parents (Martinez & Fernandez, 2010). As a result, learners are forced to stay at home and absent themselves from school. Furthermore, due to limited funds in the family, some parents do not afford to buy sanitary pads for their kids to use during the menstruation cycle (Bloch, 2009). This means that if it takes eight days for a female learner to go through the menstrual cycle, therefore, a female learner will be absent for eight consecutive days.

Moreover, the existence of a feminine curriculum in some African countries contributes to high levels of absenteeism in rural schools, particularly among female learners. Feminine curriculum includes activities such as cookery, needlework and typing (Muzvidziwa, 2013). These feminine activities prepare women for adult occupational roles as well as domestic roles because women are considered vulnerable than men (Moorosi, 2010 & Muzvidziwa, 2013). Some of the parents believe that boys must be educated more than a girl and that girls must be prepared to be future wives. So, some of the girls are demotivated to attend school as they see no value in education since their parents are preparing them to be future wives soon (Muzvidziwa, 2013).

Some of the parents in deep rural areas believe that educating their sons is an investment (Moorosi, 2010). They believe that females would leave them in a near future, therefore, they see a need for females to be prepared for being future wives. As a result, female learners do not attend schools on regular basis (Moorosi, 2010). In some of the rural schools, when female learners go to school, they experience abuse from males proposing to them and forcing them to become their wives (an African culture which is well known as bride abduction that is mostly practised in rural areas). Culture is passed from generation to generation using socialisation. According to Horsthemke, Siyakwazi and Wolhuter, (2013), socialisation is the observation and study of accepted human behaviours within the society at large. This issue on its own creates inequalities between female and male learners.

Learner absenteeism has extremely negative effects on teaching and learning in a classroom (Arnott, 2013). Learners who drop out of school at an early stage run the risk of being trapped in poverty. Therefore, such a learner in his or her adult life would much likely rely on welfare and social agencies for survival. “Moreover, such learners also run the potential risk of being involved in crime, which would impact negatively on the justice system as it is very costly to maintain a prisoner” (Stoica & Wamsiedel, 2012, p. 21). Regular school attendance is of the greatest importance for learners’ education and their social skills development. Non-attending learners are placed at a disadvantage socially and academically (Mthombeni, 2010; Mampane, 2013). Such learners miss critical stages of interaction and development with their peers and the likelihood of academic progress and their success is compromised. The absent learner's lack of academic success breeds low-self-esteem, social isolation and dissatisfaction that can trigger learner absenteeism (Stoica & Wamsiedel, 2012; Mampane, 2013). Learner absenteeism affects the absent learner but also negatively impacts the teacher’s ability to plan and present classroom instruction in a logical and organised way. Also, learner absenteeism is one of the major originators of poor academic performance.

Many factors lead to teacher absenteeism. These factors may also be experienced by the pre-service teachers during the teaching practice. Mampane (2013) discovered that rural schools experience a high rate of teacher absenteeism because of the stress that is experienced by teachers. Stress is linked to a poor working environment, transport to work and type of learners (Mampane, 2013). The working environment can include classrooms with broken windows and teachers avoid coming to school when the weather is extremely cold as they feel they are not protected from it. School Management Team (SMT) should bring causes of absenteeism to

the attention of the School Governing Body (SGB) after analysing the causes of absenteeism for teachers. Improved management, supervision and the creation of collaborative work teams can lead to a reduction in teacher absenteeism (Tracy, 2012). If community members could own the school, destruction of rural schools could stop because the thinking is that SGBs are delegated by SASA to improve, maintain and protect schools. They also must create a safe environment (Tracy, 2012). Community members may even voluntarily offer security for the school. Empowering community members also raise a sense of responsibility and a desire to do well, therefore, the SMT should also put empowering the community as a priority to reduce teacher absenteeism in schools (Chikoko & Khanare, 2012).

2.6 TEACHER'S EXPERIENCES OF TEACHING ACCOUNTING

2.6.1 Teaching of Accounting

According to the Accounting curriculum, Accounting has been developed with a view to learners acquiring critical-thinking, communicating, mathematical, collecting, analysing, interpreting and organising skills (DoE, 2011). Research has shown that the adoption of alternative teaching approaches can lead to the development of Accounting competencies (Fortin & Legault, 2010; Eskola, 2011; Jones, 2010). Spring and Flores (2015) further explain that in this subject, there is a need to complement teaching methods as most learning happens outside of the scope of teaching. Fortin and Legault (2010) found that using different teaching strategies promoted different skills which allow learners to think critically while using cognitive skills to resolve problems.

Eskola (2011) sees Accounting as a discipline that needs more practice by doing concrete exercises. Fortin and Legault (2010) suggest that learners should be given a variety of assessment tasks to engage them in discussion while challenging them to think creatively (Jones, 2010; Nicol, 2010). This means that in Accounting Assessment, activities must cover the content of the subject as well as the range of skills and the cognitive levels to cater to different abilities of learners (Spring & Flores, 2015).

The view of Accounting as the art of recording transactions that follow a hierarchical set of rules and principles to be mastered by the learners has been regarded as the main aim of the subject (Saunders & Christopher, 2003). This view influenced how teaching of Accounting is done by teachers. Teaching in Accounting was seen as a process of transmitting given facts

and procedures so that learners can solve Accounting problems and bear out assessment requirements (Leveson, 2004).

As a result, teachers saw their learners as learning by accumulating Accounting facts and repeating demonstrations of procedure for them to eventually become talented in the technical aspects of the subject. The emphasis was on the knowledge of procedures and the skill in the accurate, efficient and flexible performance of these procedures. Assessment activities emphasised the learners' ability to precisely and coherently enter the financial information in the correct books of accounts and the accuracy of the totals and balances. Therefore, assessment in Accounting relied on accurate recording and memorisation of transactions (Springer & Borthick, 2004) while disregarding learners' interpretation and analytical skills which require critical thinking.

The traditional approach to teaching Accounting, which stresses memorising skills, may delay the learners' efforts to develop the essential competencies in Accounting (Ballantine & Larres, 2007, Ballantine & Larres, 2009; Jackling, 2005; Springer & Borthick, 2004). In addition, Accounting demands total involvement of the learners in the learning process to challenge them to take on a critical attitude towards Accounting information. Research in Accounting education has advised the adoption of alternative teaching models to develop Accounting competencies (Fortin & Legault, 2010; Markus & McConnell, 2001; Zraa, Kavanagh & Hartle, 2011). Concern has been expressed that Accounting education over-emphasises the technical skills to the detriment of other competencies and suggests the need for alternative teaching methods to engage learners in the learning process and develop skills such as critical thinking (Kavanagh & Drennan, 2007).

2.6.2 Contextual challenges related to the teaching of accounting

Literature shows that there is a shortage of research in Accounting, particularly on pre-service teachers' experiences of teaching Accounting in rural schools. Few studies focus on assessment in Accounting (Ngwenya & Maistry, 2012; Ngwenya, 2013; Ngwenya, 2019). These studies revealed that there are problems with teachers' understandings and interpretations of assessment in schools. Formative assessment is not understood by teachers due to a lack of conceptual understanding of Accounting. This has an impact on the effective teaching of Accounting. This is worse in rural schools where teachers are faced with challenges of large

classes, shortage of resources, especially textbooks. As a result of this, learners can attain poor outcomes. In Accounting, learners are provided with scenarios that require multiple and diverse solutions. In Ngwenya's (2013) study, provision of feedback was found to be of a great challenge due to the issues of language as learners were required to provide solutions. Also, it was difficult for teachers to write diverse lengthy comments when providing feedback to large classes in rural schools (Ngwenya, 2013).

2.7 THEORETICAL FRAMEWORK

A theoretical framework is defined as a guide for research (Grant & Osanloo, 2014). In other words, a theoretical framework may also be viewed as the skeleton or background based on an existing theory in a field of research that reflects the theory of a study (Grant & Osanloo, 2014). It is a guide that is often 'borrowed' by the researcher to build his/her own house or research inquiry (Sinclair, 2007, p.26). It serves as the base or a foundation upon which research is built. The theoretical framework offers several benefits to a research work (Grant & Osanloo, 2014). "It provides the structure in showing how a researcher defines his or her study philosophically, epistemologically, methodology and analytically" (Grant & Osanloo, 2014). Ravitch and Carl (2016, p.12) concur that the theoretical framework assists researchers in situating and contextualising formal theories into their studies as a guide. This positions their studies in a scholarly and academic fashion. Moreover, the theoretical framework serves as the focus for the research and is linked to the research problem under study. Therefore, it guides a researcher's choice of research design and data analysis plan. The theoretical framework also guides the kind of data to be accrued for a particular study (Lester, 2005). The theoretical framework, thus, aids the researcher in finding an appropriate research approach, analytical tools and procedures for his/her research inquiry. It makes research findings more meaningful and generalisable (Akintoye, 2015).

This study is positioned within the wide field of teacher development and surrounded by concepts allied to their situative orientations. Situative or situativity theory refers to perspectives which view knowledge and cognition (thinking and learning) as situated in experience and characterised by three themes namely learning and knowing as situated, social and distributed (Durning & Artino, 2011; Robbins & Aydede 2009). The physical and social contexts in which activity occurs are fundamental to the activity itself and the activity is a fundamental part of the learning that takes place within it (Durning & Artino, 2011). Hence,

how a pre-service teacher obtains particular teaching knowledge and skills as well as the context in which they learn, is fundamental to what is learnt. Learning, thinking and meaning-making are distributed across teachers, students and resources artefacts (e.g. reading materials, computers) and situated within a larger physical and social environment (Durning & Artino, 2011). Emphasis is placed on the social setting and how interactions lead to cognition.

Moreover, from this perspective, systems must promote the interaction of individuals with each other and with materials within those contexts. Additionally, interaction with resources and other people is both the process and the product of learning, hence, learning can only be analysed inclusive of its interactional systems, because cognition is located in particular contexts of intentions, social partners and tools/artefacts (Robbins & Aydede, 2009). Thus, individuals undertaking thinking and learning activities as well as their social and material contexts, establish the unit of analysis (Durning & Artino, 2011). Consideration is made on a 'person-plus' unit of analysis, whereby artefacts intensify participants' cognitive capabilities. Such distribution of learning and thinking across individuals and resources enable teachers to collectively achieve cognitive tasks beyond the individual competencies of members (Robbins & Aydede, 2009).

2.8 CHAPTER SUMMARY

In this chapter, various kinds of literature on pre-service teachers' experience and teachers' experiences of teaching Accounting in rural context were reviewed. The discussions by various authors demonstrate common challenges teachers experienced in rural schools while teaching Accounting. A discussion of the theoretical framework that underpins this research was also provided. The following chapter provides the research methods that were used to examine pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

The previous chapter discussed literature and theoretical framework. This chapter discusses in detail the processes and procedures used in this qualitative case study which explores pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. The chapter also discusses the approach that was adopted for the research study in the light of the critical research questions the study sets out to answer. It further discusses the design of the study, research ethical considerations, sampling, data collection method, ethical issues, paradigm and research limitations.

Basically, the research design is a plan of how the researcher thoroughly collected and analysed the data that is needed to answer the research question. "It is the designed and planned nature of observation that decides research from other forms of observation" (Bertram & Christiansen, 2014, p.40). This is supported by Bailey (2007) who suggests that in developing a research design, the researcher must decide on the purpose of the research, the paradigm informing the research, the context or situation within which the research is carried out and the research techniques employed to generate the data.

The methodology is defined as the logical group of methods that complement one another to deliver data and findings that reflect the research question and suit the research objective (Bertram & Christiansen, 2014). McMillan and Schumacher (2013) refer to methodology as a design whereby the researcher selects data collection and analysis procedures to investigate or answer specific research problems or questions respectively. The methodology is concerned with the relationships between various parts of the study and the production of findings.

3.2 RESEARCH PARADIGM

This study is guided by the interpretive paradigm which does not determine laws and rules (Cohen, Manion & Morrison, 2011; McMillan & Schumacher, 2013). According to Neuman (2011, p.102), an interpretive paradigm is defined as 'the systematic analysis of socially meaningful action through the direct detailed observation of people in natural settings to arrive at understandings and interpretations of how people create and maintain their social worlds'.

An interpretive paradigm understands how people make sense of the background in which they work or live. According to Bertram and Christiansen (2014), an interpretive paradigm recognises and clarifies actions. This study is underpinned by an interpretive paradigm because the study explores pre-service teacher's experiences of teaching Accounting during teaching practice in rural schools from one university located in the province of KwaZulu-Natal. "Interpretive paradigm researchers do not aim to predict what people will do but rather to describe and understand how people make sense of their worlds and how they make meaning of their particular actions" (Cohen, Manion & Morrison, 2018, p. 125). The purpose is to develop a greater understanding of how people make sense of the settings in which they live and work.

A study conducted within an interpretive paradigm allows the researcher to capture the lived experiences of the contributing pre-service teachers for a continued period and from their perspectives (Cohen et al., 2011). On the other hand, McMillan and Schumacher, (2013) describe the interpretive paradigm as a worldview that includes a deeper understanding of human behaviour and understanding. In this study, the researcher wanted to have a deeper understanding of pre-service teacher's experiences of teaching Accounting in rural schools during their teaching practice. Basically, an interpretive paradigm has to do with the personal lived experiences of individuals (Bertram & Christiansen, 2014).

Ontologically, the interpretive paradigm denies the existence of objective reality and its focus is on discovering many perspectives of all the participants in a setting (Bertram & Christiansen, 2014). The ontological belief in an interpretive paradigm holds that those who are involved in the research process construct knowledge socially and individually, therefore, there are many realities (Bailey, 2007; Bertram & Christiansen, 2014). Thus, the interpretive paradigm aims to capture peoples' perspectives on their lived experiences, not some objective notion of that experience.

Epistemologically, knowledge is subjective and it is built from experiences and interpretations and can only be understood from the view of the individuals who are directly involved (Bertram & Christiansen, 2014). This study is fundamentally concerned with meaning and sought to understand pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution located in KwaZulu-Natal.

An interpretive paradigm has benefits or its strengths as well as demerits. “These advantages include exploring subjective meanings behind people’s actions, highly flexible giving many different answers and finally, accounts for the changing business environment” (Molloy, 2009, p.22). Moreover, there are disadvantages to an interpretive paradigm. The first disadvantage of an interpretive paradigm include the fact that data analysis and collection can be time-consuming and problematic (Bertram & Christiansen, 2014). Furthermore, there is no exact pattern or law-like generalisations. It is not observed to be as credible as the positivist approach. Observer bias can be obvious in an interpretive paradigm (Molloy, 2009).

3.3 RESEARCH APPROACH

This study adopted a qualitative approach. According to Cohen et al. (2011), the qualitative approach or method contains collecting textual or verbal data. In other words, the qualitative approach means information that cannot be counted (McMillan & Schumacher, 2013). The researcher chose this approach because it allowed for gaining insight into Accounting pre-service teachers’ experiences of teaching Accounting in rural schools in one university located within the province of KwaZulu-Natal. This means that there will be no numerical data to be used in this study as the study centres on the pre-service teachers’ experiences about conducting teaching practice in rural schools within the province of KwaZulu-Natal.

According to Cohen et al., (2011), qualitative method contains collecting textual or verbal data. In other words, this means information that cannot be counted (Bertram & Christiansen, 2014). The researcher used this approach because it allowed me to gain insight into pre-service teachers’ experiences of teaching Accounting in a rural context during teaching practice. “The qualitative research method involves the use of qualitative data such as interviews, document analysis and observation to understand and explain a social phenomenon” (Bertram & Christiansen, 2014, p.23). Qualitative research methods originated from social sciences allow researchers to study communal and traditional oriented phenomena. Today, the use of a qualitative method and analysis are extended almost to every research field and area. The method generally includes data sources with observation and respondent observation, interviews and questionnaires, documents and the researcher’s impression and perception (Bertram & Christiansen, 2014).

3.4 RESEARCH DESIGN: QUALITATIVE CASE STUDY

This study employed the form of a case study. A case study is defined as a “systematic and in-depth study of one particular case in its context” (Yin, 2011, p.4), where the case may be a person (such as a teacher, a learner, a principal or a parent), a group of people (such as a family or a class of learners), a school, a community or an organisation. Case studies aim to describe “what it is like” to be in any particular situation so they are generally descriptive. However, they can also be used to generate claims for further verification. This is also supported by Lee and Brennenstuhl (2010) who state that a case study provides an in-depth description, exploration or explanation of a study. A case study is considered suitable for the study because it allowed the researcher to get an extreme comprehension of the pre-service teachers’ experiences of teaching Accounting during teaching practice in a rural context.

Moreover, the central assumption of a case study is that it is suitable where the ‘how’ and ‘why’ questions are being explored with the participants (Lincoln, 2010). The case study design, therefore, assisted the researcher to gain in-depth information from the pre-service teachers and how they experienced conducting their initial teaching practice in a rural context. In this regard, the researcher aimed at capturing the reality of the participants’ lived experiences of and thoughts about a particular situation (Cohen et al., 2018). In this study, insights from the pre-service teachers about their experiences of conducting teaching practice in rural schools were used after they had been identified by the researcher. Moreover, participants (pre-service teachers) also devised a solution or strategies that they found useful throughout the process of teaching and learning in a rural context.

3.5 SAMPLING

A sample is defined as a smaller group of units from a population used to determine the truth about that population (Cohen et al., 2018). This is supported by Bertram & Christiansen (2014, p. 24) who state that “sampling involves making decisions about which people, settings, events or behaviours to include in the study”. Researchers need to decide about the number of individuals, groups or objects (such as schools) that will be used during the study (Cohen et al., 2018). In this study, the researcher used purposive sampling. Purposive sampling means that the researcher makes specific choices about which people, groups or objects to include in the sample (Bertram & Christiansen, 2014). In this study, the researcher targeted a specific

group using certain characteristics. As the word “purposive” indicates, the sample is chosen for a particular purpose.

3.5.1 Selection of the research site

The study was conducted in the department of Commerce Education at a University in the province of KwaZulu-Natal. I chose this University for this research study as a registered student of the University and this University was convenient and accessible. Therefore, the selection of the research site was convenient.

3.5.2 Selection of the participants

Purposive sampling is commonly used in qualitative research. Participants were selected because of some major characteristics that make them appropriate for the study (Niewenhuis, 2007). In this study, purposive sampling was used to select participants who were likely to be knowledgeable about conducting teaching practice in rural schools in KwaZulu-Natal. This method of sampling was relevant for the study since the researcher wanted pre-service teachers who were involved in the teaching of Accounting during teaching practice in rural schools. For that reason, those pre-service teachers were purposively selected with the expectation that they would provide the information about their experiences of teaching Accounting in a rural context during teaching practice in KwaZulu-Natal. In choosing the sample for this research study, the researcher made the selection on the foundation of the following features:

- Pre-service teachers with teaching practice experience of teaching Accounting in the Further Education and Training phase in rural schools.
- Background and exposure to teaching Accounting in a rural context.

The criteria for selecting participants would be their background and prior exposure to teaching Accounting during teaching practice in rural schools. This sampling method was used because it was an effective strategy that assisted the researcher in narrowing down on the most suited participants to a manageable size (McMillan & Schumacher, 2013). This is supported by Schulze (2003, p.12), who writes that a “qualitative research study involves only a few participants because its aim is strictly to understand and describe a phenomenon as it unfolds in a natural setting”.

Therefore, by employing purposive sampling, the researcher would specifically be focusing on pre-service teachers who have taught Accounting during teaching practice in rural schools.

Smaller numbers allowed the researcher to explore data collected in detail and its richness (Farrugia, 2019). Thus, in this study, the researcher selected 13 students in total. The selection of 13 participants was strictly voluntary. The pre-service teachers used throughout the study range from the third and fourth-year level doing a Bachelor of Education degree. Post Graduate Certificate in Education students were not be considered at all.

Furthermore, when using purposive sampling, the researcher selects the cases to be involved in the sample based on the decision as to their possession of the particular characteristics being sought (Cohen et al., 2018). Certain criteria and characteristics were used to determine suitable participants for the study. In this study, the pre-service teachers that were used are from one of the universities located within the province of KwaZulu-Natal. In addition, those pre-service teachers were from the Accounting discipline with experience in teaching Accounting in rural schools during their initial teaching practice.

3.6 DATA GENERATING METHOD

Creswell (2010) claims that data generation is regarded as a very vital step in any research process and research involves the collection of relevant data. This implies that generating appropriate data is necessary for all research (Creswell, 2010). Choice of data collection methods was aligned with the purpose of the research and the research questions to be addressed. Interviews were used as the main method of collecting data from the participants. This included one-on-one and focus group interviews but all interviews were done telephonically. An interview is defined as a focused discussion between two people, namely the researcher and interviewee. (Cohen et al., 2018 & Creswell, 2010).

During an interview, the researcher asked interviewee some questions and in turn interviewee responded to the questions. The researcher began with one-on-one interviews which were all done telephonically amongst five participants in different time slots due to Covid-19 pandemic. Follow-up questions were posed to participants in cases where participants did not fully explain. After finalising one-on-one interviews telephonically, focus group interviews were also conducted via Zoom app. Three focus group interviews were conducted in total. Each focus group had three to five participants as some participants withdrew due to various reasons such as poor signal connectivity.

The decision to conduct semi-structured interviews was decided at the early stages of the research. A semi-structured interview is an organised interview (Bertram & Christiansen, 2014). This type of interview requires a thorough preparation of interview questions and quality of time (Nieuwenhuis, 2016). The researcher and participant have a conversation telephonically on one to one basis in a semi-structured interview. The researcher felt it was necessary to carry out semi-structured interviews with Accounting pre-service teachers to determine their views and approaches regarding their experiences about teaching Accounting in rural schools during the teaching practice within the province of KwaZulu-Natal (Kothari, 2004; McMillan & Schumacher, 2013). The researcher chose semi-structured interviews because they allow more flexibility and let the researcher ask or omit questions on the spot depending on the interviewee's answers and responses (Bertram & Christiansen, 2014). Unstructured interviews were unsuitable as they are time-consuming and may prove difficult when interpreting findings as there is no standard on which to base the findings (Nieuwenhuis, 2016). Structured interviews were also deemed unsuitable as there is no room for flexibility about questions asked and there is little room for interaction between interviewer and interviewee (McMillan & Schumacher, 2013).

3.6.1 Some advantages of conducting interviews include the following:

“Interviewing is a good technique for gaining in-depth statistics from a small number of people” (Bertram & Christiansen, 2014, p.30). The researcher is present during the interview with the respondent and thus, can make the questions explicit (which cannot be done with a questionnaire). A researcher can pose many questions to get more detailed data if the respondent initially has not given sufficient information (Bertram & Christiansen, 2014). In most cases, it is simple for respondents to talk to an interviewer than to write long responses in a questionnaire. Interviews enable researchers to acquire more detailed and communicative data. (Bertram & Christiansen, 2014). In this study, the researcher posed lot of follow-up questions to gain in-depth information because some participants limited their responses to few seconds. This assisted the researcher to acquire accurate data from participants.

3.6.2 Possible disadvantages of interviews are as follows:

Firstly, an interview is a social, interpersonal meeting (Bertram & Christiansen). Therefore, the power relations can have effects during the interview. Researchers need to be aware of how their situation may influence the type of data that the respondent offers. For example, if the

researcher is also a principal, she will be in a position of power over the teachers in her school; therefore, teachers may be unwilling to speak honestly to her (Bertram & Christiansen, 2014). In such cases, it may be better for teachers to be interviewed by a researcher who is a foreigner (Bertram & Christiansen, 2014). In this study, the researcher is a registered student without any senior position within the university, therefore, a researcher had no power to influence any responses from participants.

“In addition, interviews result in self-reported data. This means that interviewees are reproducing their behaviour or opinions and ‘reporting’ these to the interviewer” (Bertram & Christiansen, 2014, p.45). Sometimes these self-reported data need to be verified using observation, in case, the person being interviewed (intentionally or unintentionally) gives information that does not accurately represent what the interview relates to (Bertram & Christiansen, 2014). In cases where participants were deviating from questions, the researcher reminded participants about the question. Clues were also given to participants in times of confusion among participants. This assisted throughout interviews to avoid lot of self-reported data.

3.7 DATA ANALYSIS

Data analysis is defined as the systematic means to the study as a whole and breaks it down into different parts (Cohen et al., 2018). Hence, this tells that data analysis is not a task that can just be completed within a short period. Coding of data is one of the most crucial steps the researcher has to go through to put data into order. However, Rallis and Rossman (2012) argue that when a researcher is analysing and interpreting a qualitative data, it is likely to be a hard task because the researcher has to make meaning of the responses that were given by participants. In this study, the researcher analysed data generated through the use of thematic data analysis. According to Braun and Clarke (2006), thematic data analysis is best suitable for the researcher to analyse qualitative data. In this study, the researcher analysed data thematically by looking for themes and patterns from the participants` responses so that the findings are located in their rightful positions. After the data collection, the researcher identified and grouped them according to their correlations to the themes and the patterns were divided into sub-patterns. This means that the researcher used an inductive data analysis.

Braun and Clarke (2006, p.79) claim that there are six phases of thematic analysis which include:

- “Familiarisation with the data: which is transcribing the data, reading and re-reading the data and noting initial ideas”.
- “Coding: This refers to searching for interesting patterns or features across the entire data set”.
- “Searching for themes: Collating codes into potential themes and gathering all data relevant to each potential theme”.
- “Reviewing themes: Checking if the themes work in relation to the coded extracts and the entire data set”.
- “Defining and naming the themes: Clear definitions and names for each theme”.
- “Writing up: producing a scholarly report of the analysis”.

In this study, data was read carefully and thoroughly. Then, data were transcribed and analysed. After coding data, the researcher looked for patterns in the data and placed them into different categories. The researcher, then, gathered similar categories together and placed them under several themes that were defined. Each theme was discussed in detail. Thematic analysis was chosen for the objective of ensuring a rich description of the data. According to Braun and Clarke (2006), thematic analysis provides a rich thematic description of the entire data set so the reader gets a sense of the predominant and important theme.

3.8 TRUSTWORTHINESS

Bertram and Christiansen (2014) explain that qualitative researchers determine the trustworthiness of their findings by establishing that they are credible, dependable, confirmable and transferable. To make certain the credibility and validity of the findings in this research study, this study employed one method of collecting data, which was an interview and literature review which consists of scholarly articles or data that has been presented by other authors (Nieuwenhuis, 2016). To ensure dependability in this study, the researcher strived to include clear research questions as well as explanations of the research design and analysis. To guarantee in this study, the researcher provided suitable detail of the setting of the research. This was done to help the reader of the research report to be able to decide whether the present atmosphere is similar to another location with which he or she is familiar and whether the findings can reasonably be applied to the other setting (Shenton, 2004).

3.8.1 Transferability

Transferability measures as to whether the results of the study are transferable into other contexts or not (Christiansen, Bertram & Land, 2010). In this study, transferability was upheld by ensuring that the purpose of the study was clearly explained to all the participants. This involved ensuring that all the findings from the data collection of the study are well reserved so that they are easily transferable into other contexts. The findings of this study as a qualitative study can be transferred through the applicability of the findings in other contexts. In this study, the researcher ensured the transferability by enhancing that the exact findings of this study (an exploration of pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice) are valuable and can also be applied in other similar contexts as this study. Furthermore, this dimension offers ample details about the setting so that the readers can decide whether to spread and use the findings in other settings or not (Shenton, 2004). The participants that are selected are trusted and expected to provide plentiful details of the phenomenon that is targeted by this study.

3.8.2 Dependability

Elo, Kääriäinen, Kanste, Pölkki, Utriainen and Kyngäs, (2014) assert that dependability can be defined as the extent of authenticity that the data can contain. Moreover, to be considerate of the dependability of the study, all methods and developments in this study will be reported in full detail as all the facts will be given and described completely to ensure that in the future, the researcher can repeat the same study and still obtain the matching results (Shenton, 2004). Dependability count on providing truthful data, which is why in this study, it has been noted under data generation methods that during the interviews' proceedings, the researcher made use of audio recordings so that the proof of data collected can be easily archived. In addition, this will make the findings accessible to readers.

Cohen et al. (2011) add that at some stage, the researcher must return to the individuals whom data was collected from and test if the findings are dependable. All the interviews' proceedings were audio-recorded. This ensured dependability in this study. In addition to the above, when completing, collecting and transcribing the participants' answers, the final data was provided to them so that they can verify that they were not misquoted. Because of the fact that questions of this study were noted down and all the interviews' proceedings were audio recorded, this ensured dependability in this study. On top of that, when completing collecting and transcribing

the participants' responses, the final data was provided to them so that they can verify that they were not misquoted.

3.8.3 Confirmability

Bryman and Burgess (2002) define confirmability as the extent to which the findings can be proved by other researchers. In this study, the same questions were directed at all participants in a sense that the researcher was careful in ensuring that all the participants received a similar set of questions to avoid biases. Pannucci and Wilkins (2010) suggest that it would be wise if a researcher can avoid any sort of interruption that may lead to a bias within the study. This study is confidently expected to be unbiased as the same questions were provided to participants and the responses were accepted and taken as they are, without any amendments taking place to dilute the meaning of responses. The last dimension of trustworthiness is referred to as the credibility that measures how truthful the findings are. Watkins (2012) indicates that this is about ensuring that the study finds truth as well as the accuracy of data. Tolb (2012) indicates that, for the researchers to counteract untruthfulness and inaccurate data, they must be well-informed about this factor and put on necessary measures to avoid it.

3.8.4 Credibility

Lincoln (2010) saw credibility as ensuring that the findings generated from the study reflect the reality and lived experiences of the participants. Bertram and Christiansen (2014) add that credibility ensures the authenticity of data obtained and discovered from the participants' reflections. In this study, the researcher intended to ensure credibility by using common triangulation methods; triangulation can be described as a collection of data from various sources (Cohen et al., 2011). Hence, in this study, the researcher used two methods of collecting data, namely one-on-one semi-structured interviews and focus group interviews. All interviews were recorded to facilitate credibility.

3.9 ETHICAL CONSIDERATIONS

Ethics has to do with behaviour that is considered right or wrong. Ethics is an important consideration in research, particularly with research involving humans and animals (Bertram & Christiansen, 2014, p.65). When applied to social research, ethics is concerned with the creation of a trusting relationship between those who are researched and the researcher. To ensure that trust is recognised, communicate must be carefully planned and managed; risks are

reduced and benefits are maximised (Cohen et al., 2018). In addition, Cohen et al., (2010) state that ethics can be defined as the vigilance of the researcher to respect and protect the rights of other people within the study. This proposes that even though the researcher is more concerned with conducting the study and get the results from the selected participants but it is important to always take into account that the participants are entitled to constitutional rights that are not violated, must be observed and upheld with great care during the study. In developing a trusting relationship, researchers obey many ethical values that they relate to their work (Nieuwenhuis, 2016).

First, it is essential to mention the fact that prior to the study, ethical clearance from the University was applied for which enables the researcher to conduct a study within the university campus. The researcher explained the purpose of research in the application. Ethical clearance was granted at the end of June 2020 by the University to enable a researcher to proceed with data collection. The main aim for acquiring ethical clearance was to conduct a research at a University using pre-service teachers currently registered. As a result, this allowed a researcher to collect data by using data generation methods such as telephonical interviews (which included one-on-one semi-structured as well as focus group interviews) from the pre-service teachers with the teaching practice experience in rural schools within KwaZulu-Natal.

Autonomy is also used in the study. The researcher must respect the autonomy of all the people participating in the research (Drew, 2007; Nieuwenhuis, 2016). This indicates that the researcher has to get the consent of all individuals that will partake in the study. All participants must not be forced to participate in the study and they must have the choice to pull out at any time (Drew, 2007). Consent means that the participants agree to take part in the study (Cohen et al., 2018). Participants must all receive a clear detail of what the research study expects of them so that they can make knowledgeable choices to participate voluntarily in the research (Bertram & Christiansen, 2014). “Studies involving deception pose a particular problem with regards to consent” (Cohen et al., 2011, p.168). In this study, the researcher signed the consent forms with participants as a way forward meaning that participants agree to be part of the study. McMillan and Schumacher (2010) indicated that researchers have a responsibility to protect the participants’ identity from the general reading public. To adhere to this norm, participants were informed of their right to confidentiality and were assured that the information provided was to be kept safe and confidential. Every effort was taken to make sure that the participants’

rights to privacy, anonymity and confidentiality are not violated. Participants were assured that participation in the study was voluntary and they were free to withdraw.

Furthermore, non-maleficence is used in the study. Non-maleficence means “do no harm” to the particular participants at large (Bertram & Christiansen, 2014; Mertens, 2012). The research should not have harm to the research participants or any other people. Researchers need to think about whether their study will do any physical, emotional, social or other harm to any person. Often, participants could be negatively affected if personal information about them was made public (Mertens, 2012). “Participants need to know how the information will be made public” (Bertram & Christiansen, 2014, p.68). In this study, participants were assured of the confidentiality of the information supplied by them. To ensure anonymity, fictitious names were used when referring to the participants and the university. Participants’ identities remained anonymous and the information they provided is confidential and had been used for the study only. This means that researchers need to be careful to protect the identities of the groups and individuals when they publish the results of their study (Nieuwenhuis, 2016). Real names of participants and university were not used; therefore, the participants and university were anonymous. The following pseudonyms for pre-service teachers were used to ensure anonymity: Musa, Carol, Siyalo, Mathenyoka, Fiso, Zama, Lungi, Gcinile, Dudu, Mpe, Phumi and Sebe. Moreover, questions which were posed to participants did not harm them in any way and had no potential to harm the participants.

3.10 LIMITATIONS OF THE STUDY

The study is limited to Accounting specialisation pre-service teachers’ experiences at one of the universities located in KwaZulu-Natal in the Republic of South Africa. This study contains pre-service teachers’ experiences in one particular university so the findings cannot be generalised to a larger population. The absence of other pre-service teachers from other provinces and universities as well as students from other specialisations was a limitation. The study primarily focuses on the pre-service teachers with some teaching practice experiences in rural schools gained during the compulsory teaching practice. This study is based at one university. This is also a limitation itself because the researcher was unable to go to schools and collect rich data from other professional teachers. The study is limited in the ways listed below mainly because of the integral features of qualitative case studies.

The study focused on thirteen pre-service teachers teaching Accounting in rural schools from one Higher Education Institution in KwaZulu-Natal and therefore cannot provide a valid basis for comparisons within other provinces as well as a country at large. Dooley (2001) points out that the key purpose in case study research is the quality of the analysis rather than the number of participants. Although the study is limited to such a small number of Accounting pre-service teachers, it provided a much wider perspective of what is happening in general within one province (KwaZulu-Natal) in terms of pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. Findings raised very essential issues which can be used to give theoretical insights which can be generalisable to other similar contexts within the province of KwaZulu-Natal. Case studies do not lead to statistical generalisations because of small samples that can lead to misleading results (Bailey, 2007).

3.11 CHAPTER SUMMARY

In conclusion, the justification and description of the research design and methodology used in the study are fully unpacked in this chapter. This included sampling procedure and the selection of the research site. In addition to the above, the data collection strategies and data analysis method are described in great detail. Lastly, the issues of trustworthiness and research design limitations have been argued and justified. The next chapter of the study mainly presents the findings of the study based on the feedback from participants.

CHAPTER FOUR

DATA ANALYSIS AND PRESENTATION

4.1 INTRODUCTION

The previous chapter discussed the research design and methodology. This chapter is based on the analysis and presentation of the data generated from face-to-face as well as focus group interviews. This chapter outlines the findings of pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. The main purpose of this study was to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. To achieve this purpose, one research question was developed:

- What are pre-service teachers' experiences of teaching accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal?

I conducted face-to-face interviews as well as focus group interviews to answer these research questions. Due to lockdown restrictions, all interviews were conducted telephonically. The findings are based on the interviews which I conducted with selected pre-service teachers within the Accounting discipline from one Higher Education Institution in KwaZulu-Natal.

Data were analysed using thematic inductive analysis. Two themes emerged from the face-to-face interviews and focus group interviews in response to pre-service teachers' experiences of teaching accounting in a rural context during teaching practice. The data is presented according to the themes that were developed from the data. Theme one is based on pre-service teachers' positive experiences of teaching practice. Theme two is based on the pre-service teachers' negative experiences of teaching Accounting in a rural context during teaching practice.

Table 1: Pre-service teachers' responses towards conducting teaching practice in rural schools

THEMES	SUB-THEMES
Theme One: Positive experiences	<p>Significance of teaching practice to Accounting pre-service teachers:</p> <ul style="list-style-type: none"> • Enhancement of pedagogical skills. • Bridge the gap between the theory and practice. • Exposure to different teaching strategies
Theme Two: Negative experiences	<p>Challenges experienced in teaching Accounting in a rural context during teaching practice:</p> <ul style="list-style-type: none"> • Large class size. • Absenteeism amongst learners. • Lack of motivation amongst learners. • Scarcity of teaching resources. • Lack of support from the school and mentor. • Insufficient monitoring of progress by university tutors • Language as a barrier in teaching and learning in Accounting • Poor infrastructure and facilities. • Information and Communication Technology (ICT) access in rural schools.

The following pseudonyms for pre-service teachers were used to ensure anonymity: Musa, Carol, Siyalo, Mathenyoka, Fiso, Zama, Lungi, Gcinile, Dudu, Mpe, Phumi and Sebe.

4.2. INTRODUCTION OF PARTICIPANTS

- Musa is a registered fourth year student specialising in Accounting. He conducted his teaching practice in both rural and urban schools.
- Carol is a registered third year student specialising in Accounting. She had conducted her teaching practice in a rural school.
- Siyalo is a registered third year student specialising in Accounting. He conducted his teaching practice once in a rural school.
- Mathenyoka is a registered fourth year student specialising in Accounting. He conducted his teaching practice twice in rural schools.
- Fiso is a registered third year student specialising in Accounting. He had conducted his teaching practice once in a rural school located in KwaZulu-Natal.
- Zama is a registered third year student specialising in Accounting.
- Lungi is a registered fourth year student specialising in Accounting. She conducted her teaching practice in rural schools.
- Gcinile is a registered third year student specialising in Accounting. She had conducted her teaching practice once in a rural school located in KwaZulu-Natal.
- Dudu is a registered third year student specialising in Accounting. She had conducted her teaching practice once in a rural school located in KwaZulu-Natal.
- Mpe is a registered fourth year student specialising in Accounting. He conducted his teaching practice in rural schools located in KwaZulu-Natal.
- Phumi is a registered third year student specialising in Accounting. She had conducted her teaching practice in rural schools.
- Sebe is a registered fourth year student specialising in Accounting. She had conducted her teaching practice in both urban and rural schools.

4.3 POSITIVE EXPERIENCES

Undergoing through teaching practice assisted pre-service teachers in terms of how to teach Accounting. This implies that teaching practice benefited pre-service teachers in various ways such as bridging the gap between knowledge and practice and enhancement of pedagogical skills.

4.3.1 SIGNIFICANCE OF TEACHING PRACTICE TO ACCOUNTING PRE-SERVICE TEACHERS

This theme presents data on the significance of teaching practice to Accounting pre-service teachers. Teaching Practice is a crucial component towards becoming a teacher; it provides experiences to pre-service teachers in the real teaching and learning environment. During the analysis of data from both interviews, it was evident that Accounting pre-service teachers viewed teaching practice as a meaningful practice to their profession. Pre-service teachers believe that during teaching practice, they were allowed to try the skill of teaching before getting into the real world of the teaching profession.

They indicated that the benefits of teaching practice in Accounting included the following: enhancement of pedagogical skills, bridging the gap between the theory and practice and effective teaching.

4.3.1.1 Enhancement of pedagogical skills

Some of the pre-service teachers during an interview stressed the fact that teaching practice provided them with pedagogical skills that they were not exposed to while at the university. They indicated that they acquired necessary teaching skills and abilities through the teaching practice because they were hands-on. This means that pre-service teachers had to go through teaching practice to be equipped with suitable teaching skills and abilities. The more they conducted teaching practice, the more pedagogical skills were acquired. This is what Musa had to say:

Yes, teaching practice is very helpful to me as a pre-service teacher because it is there to equip me with pedagogical skills and abilities.

Pre-service teachers indicated that without undergoing teaching practice, pre-service teachers would only be exposed to theory meaning that they cannot teach effectively. They mentioned

that although they are exposed to teaching during methodology modules at the university, they were happy to know what works in a classroom to accommodate learners' needs in terms of the conducive teaching strategies and approach to use and how to go about applying them in a classroom. Musa confirms this as follows:

He assisted me by advising me to use a learner-centred approach when I teach. Moreover, he insisted that I have to teach Accounting at least for 15 minutes in a lesson and give work to learners to do.

Fiso viewed teaching practice as a trial used to assess if they were managing teaching challenges and this provided them with teaching skills and exposure:

It is also there to test us if we are coping with teaching and it also gives us pedagogical skills and experience.

Furthermore, Carol perceived teaching practice as a beneficial task to pre-service teachers because it familiarises them with what happens in a schooling context in terms of teaching and learning. Teaching practice equipped their teaching skills to teach learners with diverse learning difficulties. This is supported in the following response:

Teaching practice is important to me as a pre-service teacher because it has taught me a lot of things that happen within the schooling environment ranging from teaching and learning, school administration and so on. Some things are not learnt from University but are learnt during teaching practice or in-service training such as teaching learners with difficulties (Carol).

The participants felt that teaching practice equipped pre-service teachers with teaching abilities and skills for being a professional teacher and expose them to real world of teaching. Carol solidifies this by commenting:

On the other side, teaching practice is beneficial because it exposes pre-service teachers to real world of teaching.

Teaching practice was a useful element in the initial stages of teacher development. By undergoing teaching practice, pre-service teachers are exposed to practical teaching skills. This is supported by Zama who stated:

It is helpful because I get practical skills in teaching during teaching practice.

In addition to the above, teaching practice exposed pre-service teachers to the realities of the teaching and learning environment. In this regard, teaching practice granted pre-service teachers with a mind map of what to expect from schools when they become professional teachers. They do not hold up on fantasies regarding what is happening in the schooling environment but they are exposed to a full understanding of the nature of the school. The analysis above is supported by Phumi who stated:

Teaching practice is important to me because it has exposed me to an actual teaching-learning environment. I now have an idea of what to expect at school.

Accounting pre-service teachers alluded that teaching practice plays a significant role in shaping teachers by providing them with relevant teaching skills, abilities and experience. A researcher asked pre-service teachers what they had gained from teaching practice that they had not learnt from the University. The participants had this to say:

During the teaching practice period, I acquired pedagogical skills and abilities (Dudu)

I acquired practicality of teaching practice module from schools (Phumi)

I learnt how to accommodate learners' special needs in a classroom (Sebe)

Apart from attaining teaching skills, the participants indicated that teaching practice helped them to acquire classroom management skills.

Teaching practice also assists us as pre-service teachers to gain classroom management skills. All the above quotations revealed that teaching practice plays an important role to pre-service teachers. It is impossible to acquire the necessary teaching skills and abilities without undergoing the teaching practice. If teaching practice was not given by schools to pre-service teachers, then, pre-service teachers would have no idea in terms of how to teach in a classroom because they would have not acquired adequate pedagogical skills and abilities.

4.3.1.2 Teaching practice bridges the gap between theory and practice

The participants revealed that the university gives them the theory which they acquire from content modules. As a result, students are requested to go to an environment beyond the University to conduct their in-service training which is teaching practice, in this regard. They indicated that the purpose of in-service training is for them to acquire the practical experience of being a teacher. The pre-service teachers, therefore, perceived teaching practice as in-service training. In a nutshell, teaching practice bridges the gap between theory and practice. In this regard, Musa commented:

At University, we are taught more knowledge or theory and we lack the practicality of teaching in schools.

Moreover, there was a link between the views of Musa and Carol about bridging the gap between theory and practice. They both agreed on the fact that teaching practice bridged the gap between theory as well as practice. Usually, universities provided pre-service teachers with theory rather than experience. To acquire practical skills of knowledge learnt, pre-service teachers are earnestly requested to go to schools for practice to acquire teaching experience. Experience gained during teaching practice was used in the future by those pre-service teachers when they became professional ones. In supporting the above analysis, Carol elaborated:

Teaching practice is very important to me because it connects the gap between theory and practice.

Also, student-teachers know the value of teaching practice and they perceive it as an important aspect of their preparation for the teaching profession since it provides for the real interface between student hood and membership in the profession. The participants emphasised that practicals are not part of the curriculum content covered in the teacher education content at the University level. It is for this reason that Accounting pre-service teachers have to undergo the teaching practice to gain experience. By doing so, teaching practice will bridge the gap between the theory and knowledge. This is supported by Carol who stated:

Some things are not learnt from University but during teaching practice or in-service training such as teaching learners with difficulties.

Teaching practice served as training to pre-service teachers to learn what works for them in teaching Accounting to learners. Accounting is a unique subject from other subjects as it requires learners to interact during the teaching and learning process. In this regard, it is not every method and strategy that worked for a pre-service teacher. Pre-service teachers had to think about what works in the classroom and stick to it. A teaching strategy used by lecturers may not be a conducive teaching method or strategy that can work in a schooling context. Learners from schools required an ample understanding and background of Accounting. This indicated that pre-service teachers had to unpack the content explicitly to learners and allowing learners to participate in Accounting class activities by doing calculations and analysing adjustments when a need to do so arises. In this regard, Mathenyoka highlighted:

Teaching practice is very helpful to me because it is through it that pre-service teachers can be granted an opportunity to apply methods of teaching in a classroom.

The participants perceived University as theory-based. To acquire practical skills of the content knowledge learnt at University, pre-service teachers had to undergo teaching practice. Knowledge without practice is useless. In supporting the analysis above, Mathenyoka commented:

University gives us theory as pre-service teachers; it is through teaching practice that we test if we can teach or not by applying the theory acquired from the university.

The researcher posed a question to Accounting pre-service teachers on how the University has prepared them for handling all the challenges they encounter during teaching practice. The participants responded that there is a gap between theory and practice, therefore, undergoing teaching practice bridged that gap. Pre-service teachers revealed that they had to go an extra mile in resolving challenges during teaching practice. Siyalo added:

I feel like my University has not yet prepared me enough for handling all the challenges I encounter during teaching practice because I am currently a third year student. Aspects of professionalism are not fully unpacked by the university. This forces pre-service teachers to think about strategies on how to address certain challenges. If there was no solution to the problem, then, I had to consult professional teachers on how to deal with particular challenges. Professional teachers would then come up with a resolution.

In trying to show that there is a gap between the theory and practice, a researcher posed a question to pre-service teachers based on what have they gained from teaching practice that they did not learn from University. Accounting pre-service teachers had no idea how to mark a register. The following statements are responses from Accounting pre-service teachers:

I learnt how to mark the register (Carol)

Zama added that:

I observed and learnt about the code of professional ethics (Zama)

Similarly, Lungi reports that:

I learnt to deal with a large number of learners (Lungi).

Dudu also indicated that teaching practice exposed her to different teaching skills. In supporting the analysis above, Dudu stated:

During the teaching practice period, I acquired pedagogical skills and abilities

Also, the participants did not know how to deal with large class sizes and a high rate of absenteeism. It is the teaching practice that taught her how to deal with challenges that occurred within the schooling context such as a high rate of absenteeism and large class size. In this regard, teaching practice bridged the gap between theory and practice. Mpe confirmed this as follows:

I learnt how to deal with numerous challenges such as absenteeism amongst learners and large class size.

Moreover, Sebe perceived teaching practice as a link that connects the theory to practice. From her perception, she viewed teaching practice as an aspect that accommodates Accounting pre-service teachers with a wide range of skills, abilities and experiences of accommodating learning difficulties and/or special needs. This is what Sebe stated:

I learnt how to accommodate learners' special needs.

In a nutshell, the quotations above revealed that teaching practice is practically based, therefore it bridges the gap between theory and practice. Many skills, abilities and experience are skills obtained by Accounting pre-service teachers during teaching practice in different schools.

4.3.1.3. Exposure to different teaching strategies and /or methods relevant to the context

Findings revealed that while teaching practice exposes pre-service to the new and unfamiliar environment, Accounting pre-service teachers were exposed to the worse environment characterised by the difficulty in learning to teach a unique subject in a unique context. While pre-service teachers are exposed to computers and have access to the Internet at the university, they found it challenging to use their computers in rural schools due to network connectivity. They indicated that at the university, they are only taught using technology like PowerPoint, Doc Cam and Moodle which are the university learning sites. Pre-service teachers raised concerns that at the university they are exposed to various ICT facilities. As a result, they are encouraged to use different modes of online delivery of the lesson. However, exposure to different contexts compelled them to devise strategies. The participants indicated that in their methodology modules, they use WhatsApp as a mode of communication and have learnt to use it to share information with other students. Siyalo explained how he used WhatsApp to teach Accounting.

In a rural school I was teaching, I found that some learners were struggling with other topics. I asked them to form groups. I used those with WhatsApp on their smartphones

to distribute information to other learners. I used to give them more time in class to do their extra work in groups.

The participants indicated that teaching practice promotes effective teaching among pre-service teachers. In other words, teaching practice enabled them to devise teaching strategies and/or methods that they found useful to teach Accounting in a rural context. As some rural schools did not possess adequate resources, pre-service teachers had to deviate from their lesson plan preparations and develop teaching resources. Mathenyoka concurred:

Teaching practice is very helpful to me because it is through the teaching practice that pre-service teachers can be granted an opportunity to apply different methods of teaching in a classroom.

Teaching practice aspects may not be fully covered by the university. Therefore, it is during teaching practice that exposure to different teaching strategies is enhanced. External assessors also gave constructive criticism and valuable suggestions during the school visit to monitor the progress of pre-service teachers conducting teaching practice in different schools. Constructive criticism and valuable suggestions from external assessors could develop teaching competencies, skills and abilities amongst pre-service teachers during teaching practice. Incompetence amongst pre-service teachers could lead them in making wrong decisions in terms of which teaching strategy to use to teach Accounting. Musa confirmed:

I was assessed by a University lecturer. I benefited a lot from his expertise as a professional. He advising me to use a learner-centred approach when I teach. Moreover, he insisted that I have to teach Accounting at least for 15 minutes and give learners time to do classroom activities.

Accounting pre-service teachers were asked how helpful teaching practice is to them. Pre-service teachers revealed that teaching practice enabled them to identify their strengths and weaknesses when delivering Accounting content to learners. Carol had this to say:

It is through the teaching practice that I can identify my abilities and weaknesses when it comes to teaching Accounting.

Besides, the participants viewed teaching practice as an element that develops pre-service teachers to become professional teachers. During teaching practice, Accounting pre-service teachers are exposed to the real environment of operative teaching.

It is very helpful because it exposes me to the realities of effective teaching.

The findings above revealed that teaching practice plays a significant role in terms of exposing Accounting pre-service teachers to different teaching strategies and methods.

4.4 NEGATIVE EXPERIENCES

While they were happy with the experience of teaching Accounting in a rural context, they also indicated that they were faced with numerous challenges that they never thought of. Although these were regarded as challenges, they were also learning from them.

4.4.1 Challenges experienced in teaching Accounting in a rural context during teaching practice

Pre-service teachers were earnestly requested to share their experiences or challenges about conducting teaching practice in a rural context. Numerous experiences were highlighted by pre-service teachers. The following sub-themes were identified as challenges that pre-service teachers experienced during their initial teaching practice in rural schools: large class size, absenteeism amongst learners, scarcity of teaching resources, lack of support from the school and mentor language as a barrier to communication, poor infrastructure and facilities, insufficient monitoring of progress by university tutors, ICT access in rural schools and lack of motivation among learners.

4.4.1.1. Large class size

Pre-service teachers had a challenge with large class sizes during their teaching practice in rural schools. Large-sized classes affected pre-service teachers in different ways during teaching practice. Pre-service teachers indicated that classrooms were too noisy and chaotic because of the large numbers in class. Large class size was not manageable by pre-service teachers during teaching and learning sessions because they had never been exposed to it in methodology

modules. They struggled to teach in such classes because they were not competent to deal with large class size challenges. Incidentally, Carol explained:

During teaching practice, I encountered overcrowded classes and such classes are difficult to manage. When a class is noisy, there can be no effective communication and interaction between the pre-service teacher and learners.

Moreover, the participants were concerned that a large class size hindered the effectiveness of teaching and learning in Accounting. It was not easy for them to accommodate learners with learning difficulties. There was no time to attend to learners who needed individual attention. Musa summed it up:

My class was very big with 55 learners. At university, I was not taught how to teach Accounting to such a big class. I wanted to explain until they all understand but I could not because there were many learners with different intellectual abilities in the class.

Pre-service teachers raised concerns that it was time-consuming to give learners individual attention. They were worried that if they attended to each learner, they might not finish the work that was allocated to them by their mentors during that lesson. Individual tutoring meant that the syllabus could not be completed in time. Carol confirmed this by saying:

It is completely difficult to teach in an overcrowded classroom. Other learners have learning difficulties; it is impossible to deal with learners having learning difficulties on a one-on-one basis. I wanted to complete the work that was given to me before teaching practice was over.

Dealing with a large number of learners per classroom was not an easy task to do. Pre-service teachers experienced fear when they had to stand in front of the learners and teach. When one is experiencing fear, he or she is likely to make a lot of minor mistakes. Resultantly, the learners would think the teachers' content mastery is questionable. Once this creeps in, learners become indiscipline. Phumi shared the following sentiment:

I experienced a large class size. I was scared to stand in front of a large class size. I think the learners started to question my subject mastery.

I posed a question on how above-mentioned challenge (large class size) affected the way Phumi taught Accounting. In attempting to answer the question, Phumi emphasised the negative impact of teaching Accounting in a chaotic classroom setting because pre-service teachers experience problems that may disturb Accounting content delivery to learners in an overcrowded classroom. This is what Phumi stated:

It is problematic to teach a large class size. Learners can be chaotic. Chaos can easily disturb pre-service teachers from delivering content effectively.

The participants indicated that they were content that they were placed in rural schools during teaching practice because this helped them to learn how to teach Accounting in a different environment. They indicated that large classes hindered them to use innovative teaching strategies that they were keen to use. Musa indicated that he was disappointed because he wanted to use 'Jigsaw' in Grade 10 class but he could not do so because of large numbers in class. On the other hand, he was happy to see that some of the strategies that they learn at the university do not work in a rural context. Musa explained:

I wanted to use my favourite teaching strategy but I found it difficult to use 'Jigsaw' because forming too many groups was not easy and it was chaotic. I had to change my planning.

Musa also emphasised that a large class size was not easy to handle. Disciplining learners was not easy as it does not take the form of punishing learners. Musa said that he tried to advise those ill-disciplined learners. Advising learners is time-consuming as well, therefore, content delivery is delayed. In this regard, Musa stated:

Conducting teaching practice in rural schools is challenging as the classrooms are overcrowded. Many learners are chaotic and disturbing when the teacher is delivering content.

Because Musa lacked classroom management skills as he is incompetent, he asked for assistance from professional teachers within the school to intervene for classroom management purposes. This is highlighted by Musa in the following excerpt:

I tried to invite my mentor teacher to assist me with classroom management when learners were chaotic.

4.4.1.2 Absenteeism amongst learners

The participants expressed the challenge of absenteeism amongst learners as one of their experiences when conducting teaching practice in rural schools. Many factors contributed to a high rate of absenteeism among learners in rural schools. A high rate of absenteeism among learners may contribute to poor performance because learners miss a lot of content covered when they are absent from school. Moreover, absenteeism forced pre-service teachers to repeat the same chapter for the sake of those learners who absent themselves from school. In supporting this argument, Carol stated:

In rural schools, we face challenges like absenteeism.

Moreover, Siyalo elaborated on the effects of absenteeism. Siyalo indicated absenteeism amongst learners is perceived as a hindrance to effective teaching in Accounting. He added that it was very hard to proceed with teaching a new chapter in Accounting when majority of learners were absent and they had missed more Accounting activities. Lack of Accounting content among learners may lead to poor performance. Similarly, Siyalo commented:

There are so many challenges that are related to conducting a teaching practice in a rural school. There is a high rate of absenteeism in rural schools amongst learners. Learners do not have valid reasons as to why they absent themselves from school. I regard absenteeism as something bad because when learners are absent, they miss a lot of work in Accounting covered while they are away. Learners end up failing Accounting.

4.4.1.3 Scarcity of teaching resources

The scarcity of teaching aids is the major challenge that the majority of the pre-service teachers encountered during the teaching practice in some of the rural schools. A school without adequate teaching aids experienced challenges such as the limitation to a wide range of

activities from different textbooks. In this regard, teaching and learning were not as effective compared to a classroom where there are enough teaching resources. Siyalo confirmed:

There are so many challenges that are related to conducting a teaching practice in a rural school. Rural schools do not have enough teaching resources.

The scarcity of resources in certain rural schools made it a challenge for pre-service teachers to teach. Despite the effort and willingness to teach, scarcity of teaching resources posed a challenge for pre-service teachers to teach effectively. In some instances, scarcity of resources required teachers to go the extra mile to acquire suitable teaching resources. Pre-service teachers had to bear in mind that there are resources themselves. Mathenyoka shared as follows:

The first challenge I came across in rural schools was the shortage of resources. The shortage of resources in rural schools forced us to create our resources. We have been told by the Institution of Higher Education that we are resources to rural schools. Therefore, this requires us to go to schools with the mentality that we are resources ourselves.

In addition to the above, Mathenyoka elaborated that it was unpleasant to conduct teaching practice in a school where there were inadequate teaching resources. Lecturing at university is technologically dominated, therefore, pre-service teachers adapted to the technological way of teaching and learning. As pre-service teachers went to rural schools for their teaching practice, they found it hard to heavily rely on textbooks that were found in a schooling context. Lack of technological facilities made it harder for pre-service teachers that were used to such technological facilities. The problem of 'scarcity of resources' is multi-dimensional. For example, in a different context, a school may have plenty of resources but such resources may not be on track with the current syllabus. Most pre-service teachers heavily rely on textbooks to teach content effectively. Challenges persisted when there were outdated textbooks within the school as this limited pre-service teacher to make reference to CAPS-compliant textbooks while teaching Accounting. Affirmatively, Mathenyoka reported:

It is very challenging when it comes to resources. In University environments, pre-service teachers are exposed to overhead projectors and power point presentations (slides), yet, in rural schools, pre-service teachers are not exposed to these teaching

facilities or resources. In rural schools, pre-service teachers heavily rely upon textbooks to teach learners. Some of the learners are sharing textbooks. Learners are limited to do many tasks from the textbooks because they share them (textbooks).

Accounting pre-service teachers made a distinction between urban and rural schools. Their responses were based on the availability of teaching resources in rural and urban schools. In trying to explain the difference between rural and urban school in terms of teaching aids, Musa stated:

In addition, teaching resources are scarce in rural schools, yet, urban schools possess ample teaching resources such as projectors.

In attempting to explain the difference between urban and rural schools, Fiso emphasised that rural schools should not be approached from a deficiency viewpoint at all times as there are also many positive developments happening in some rural communities but the residues of inequalities that were inherited from the past education system persist and remain a challenge. Some rural schools have adequate teaching aids yet other rural schools do not have adequate ones. This also applies to urban schools. Not all urban schools possess enough teaching aids. Fiso shared:

I think we should consider the context in which the rural school is located. In most cases, schools located in a rural area lack infrastructure and/or teaching facilities compared to urban schools. Not all urban schools have adequate teaching resources as some of them still lack enough teaching aids.

Moreover, the researcher posed a question to pre-service teachers on their experiences about conducting teaching practice in rural schools. Accounting pre-service teachers shared their experiences on the scarcity of teaching aids and/or resources in rural schools. In supporting the analysis above, Carol, Zama and Mpe commented:

In rural schools, we face challenges like the late coming of learners, absenteeism, overcrowded classrooms and the scarcity of teaching equipment (Carol)

During the teaching practice, I did not have enough textbooks to teach Accounting (Zama)

Learners had to share Accounting textbooks and this deprived learners from doing several activities in the textbook (Mpe)

Scarcity of teaching resources was a challenge for pre-service teachers during teaching practice while teaching Accounting. Learners had to make use of scarce teaching resources to learn Accounting and this limited them from doing plenty of activities derived from different textbooks covering different cognitive levels and demands. Zama shared:

Learners had nowhere to make special reference to while they are home because they had to share one textbook. This limited learners to practice and learn Accounting in their spare time.

Mpe added that:

Learners heavily rely on the content I had to deliver in a classroom. Scarcity of resources did not allow learners to do extra exercises in their spare time at their homes. In this regard, learners can easily forget Accounting because it requires more practice from a variety of activities.

4.4.1.4 Little support from the school and mentor

During interviewing sessions with the pre-service teachers, some of the Accounting pre-service teachers complained about the little support they acquired from the school and mentors. Mentor teachers became indolent and did not assess us in the due course. They tend to fill in most of the forms using their imagination without going with the pre-service teacher to the classroom to observe and give suggestions. By doing so, they provided little support to the pre-service teachers undergoing teaching practice. However, some of the pre-service teachers did not have negative comments about the support from the school and mentor teachers because they were supported at all times within the schooling context. In this regard, Lungi stated:

Teaching practice is unhelpful to me because during teaching practice, some of the mentor teachers give us work overload; this is unfair. As a result of this, mentor

teachers rest during the teaching practice in schools. In some instances, they fill in forms without observing the lessons of the pre-service teachers.

Zama added that some of the rural schools did not provide support to pre-service teachers during the teaching practice period. This meant that they were isolated from the school at large. Professional teachers including mentor teachers did not support pre-service teachers in many forms. For example, if a pre-service teacher was challenged by an Accounting topic, mentor teachers were sometimes not keen to assist and others were not approachable at all. This may challenge the pre-service teacher because Accounting requires a full understanding prior to the lesson. Once one is challenged by an Accounting topic, he or she cannot teach that topic. For example, if a pre-service teacher is challenged by tangible asset notes (including depreciation calculations), that pre-service teacher would not be able to explain that asset disposal chapter explicitly to learners as a lot of errors would be made in this regard. Zama confirmed:

There was no support from the school and my mentor.

In addition to the above, Carol emphasised how challenging it was to conduct teaching practice in a rural school where there was no support from the school at large and mentors. Support from the school and mentors during the teaching practice goes a long way. Support provision from the school and mentor teachers during teaching practice is very important to pre-service teachers. If the school did not provide support to pre-service teachers, they felt isolated and looked down upon themselves. In the same vein, Carol commented:

It is always challenging to conduct teaching practice in a rural school where there is no support from mentor teachers, let alone the shortage of resources.

Furthermore, lack of support from the mentor teachers led to many challenges such as lack of consultation when a pre-service teacher seeks clarity in curriculum-related problems. It is not every pre-service teacher that can teach an entire Accounting curriculum. Others still seek clarity prior to delivering Accounting content to the learners as some adjustments and additional information may contain ambiguity. When there is a lack of support from the mentor teacher and pre-service teacher, there can be no effective communication in terms of the Accounting content, progress of the teaching practice and advice in terms of how to deal with

challenges pre-service teachers experience during the teaching practice. The burden of teaching and learning solely rested upon pre-service teachers. It is not only teaching that they had to do; if the marking for the previous term was incomplete, then, a pre-service teacher was given a pile of marking to complete. To cement this, Carol stated the following:

My mentor teachers were not assisting me with curriculum-related problems. I used to consult my peers when confusion aroused. I noted that mentor teachers give pre-service teachers textbooks and make it the responsibility of pre-service teachers to teach without providing support. This implies that mentor teachers tend to forget that pre-service teachers are going through an initial stage of professional development. For this reason, it is hard for me to approach my mentor.

As much as other mentor teachers were willing to provide support in some instances, they were too much occupied by other commitments from school. These mentor teachers could only provide support when they were not occupied by a lot of work to do when they are at school. Siyalo elaborated:

The Mentor teacher I had last year was very approachable. She was willing to provide support at all times when there was a necessity to do so. In some instances, when she was too busy, she was not available to provide support at those times. In a nutshell, she was approachable.

There is a connection between what Carol and Mathenyoka said as they both discovered that mentor teachers gave more work overload to pre-service teachers. Some mentor teachers were too indolent to mark a pile of learner's script in time. When they resumed winter vacation, they gave marking to pre-service teachers. Mentor teachers also gave term two Accounting content to pre-service teachers to complete during term three, yet, that term had its work to be completed. Because of this, pre-service teachers had to hurry up content delivery to learners. Accounting needs plenty of time for content coverage; teachers should stick to the time frame as outlined in the CAPS documents. Deviating from the stipulated time frame as per CAPS documents means that some Accounting chapters could not be completed timeously. Mathenyoka concurred:

Some of the mentors give you more work to do during teaching practice. For example, Accounting content for term two may not be completed by the mentor teacher, therefore,

a mentor teacher will instruct you to teach term two content he/she missed. This puts much pressure on us because we have to rush with the content delivery to learners. Teaching practice is 'run' from July to August, thus, going back to the content that was supposed to be completed in May can result in the curriculum not finished in time. The same thing applies with marking as some of the mentor teachers' delegated marking for term two to pre-service teachers in term three.

4.4.1.5 Insufficient monitoring of progress by university tutors

During teaching practice, not all pre-service teachers were assessed by an external assessor from the university. Some of the pre-service teachers were assessed by the University assessors (tutors) yet others were not assessed at all. Therefore, pre-service teachers had different views about university assessors pitching up to schools to monitor the progress of in-service training of pre-service teachers. The context in which pre-service teachers conducted teaching practice had a huge influence in dictating the possibility of university tutors' arrival in practising schools to monitor teaching practice progress. Musa stated:

I was assessed by a University lecturer. I benefited a lot from his expertise as a professional. He assisted me by advising me to use a learner-centred approach when I teach. Moreover, he insisted that I have to teach Accounting at least for 15 minutes and give work to learners to do.

It is a pity that some of the pre-service had never been assessed by university assessors ever since they began conducting teaching practice in schools. Universities do not pay regular visits to practising schools. It is a concern that some pre-service teachers are never visited by university assessors for supervision, assessing and monitoring the progress of the pre-service teacher during an initial teaching practice. Yet, their visits and roles contributed heavily to the success of the practice. One of the reasons that university tutors did not visit pre-service teachers in rural schools is the fact that in Africa, most pre-service teachers undertake their practice in remote areas which are a far distance from the university. The impact of the location of these schools on teaching practice is that those pre-service teachers are never assessed by university lecturers. If assessed, then, usually, it is only once. Carol and Siyalo had the same experience of not being assessed by university tutors. Carol shared:

I was not assessed by an external assessor from a Higher Institution of Education.

Besides, Siyalo seems to have a similar point with regards to insufficient monitoring of progress by university tutors. Conducting a teaching practice without an external tutor to monitor the progress is not very productive. External assessors give valuable criticism to pre-service teachers because the majority of the external tutors have an ample understanding of education in terms of what works best in an Accounting class. During the school visit, tutors observe Accounting lessons delivered by the pre-service teachers and give suggestions to pre-service teachers in terms of what to in an Accounting class to deliver the content effectively. The possibility of pre-service teachers that do not undergo an assessment of external tutors is that when their school mentors will, likewise, not observe their lessons. Failure of external assessors to monitor the progress of pre-service teachers during teaching practice may lead to many rules governing the teaching practice procedure being violated by the pre-service teachers and professional teachers. Similarly, Siyalo commented:

I have never been assessed by an external assessor from a Higher Institution of Education and my school mentor from the school I conducted teaching practice

Pre-service teachers perceived assessment from teaching practice as a scary activity to do because university tutors have different expectations. As much as university tutors give constructive criticism and advice, being assessed by an external assessor is scary. However, being assessed by university tutors assist pre-service teachers to do thorough lesson preparations. Thoroughly prepared lesson in Accounting assists pre-service teachers a lot in terms of identifying challenges encountered during the lesson and how to deal with the challenge of such nature in the following lessons. Mathenyoka confirmed:

I was doing my teaching practice 220 when I was assessed by an external assessor from a Higher Institution of Education. I was very nervous because it was my first time. I knew the content and I went beyond the expectations of an external assessor. The lesson preparation was done thoroughly. It was a good experience for me.

Moreover, university tutors helped pre-service teachers during the teaching practice, yet pre-service teachers became nervous because they did not know the exact expectations of university

tutors. Therefore, this required thorough lesson preparations from pre-service teachers. Fiso commented:

I was assessed by an external assessor but that gentleman was not from a Higher Institution of Education. He was a retired principal from a certain school. I felt so nervous because it was my first time being assessed. I did not know what to do and what not to do. I had to inform learners to behave; it is not that learners were not behaving if he was not there. I had to prepare my lesson very well to impress him as an external assessor.

4.4.1.6 Language as a barrier in teaching and learning in Accounting

Pre-service teachers stressed that the language used in Accounting is unique. Even if they have to translate from the unique language of Accounting, certain terms cannot be translated from English to the home language of those learners. As a result, learners become confused when such concepts are not explicitly unpacked by the pre-service teachers during teaching and learning sessions. In this regard, learners are not able to interact and communicate with their Accounting pre-service teacher.

In South African schools, English is the medium of instruction used in teaching and learning. However, most words used in Accounting have different meanings in the English language. The sense learners make of used Accounting words and the effect they have on second-language learners play a crucial role in making meaning of the discourse in the Accounting discipline. This may lead to code-switching and translation from pre-service teachers. Code-switching and translating Accounting concepts force pre-service teachers to spend a lot of time on one topic. Therefore, they do not complete the syllabus timeously as outlined in CAPS. Furthermore, learners struggled with the language of instruction during their examination time. As a result, they failed their examinations because they misinterpreted instructions given and there was no-one that was held responsible for analysing Accounting concepts during their examination. Teaching and learning of Accounting require effective communication between the teacher and learner using a language that is a medium of instruction. Teaching cannot be productive where a language is a barrier to teaching and learning of Accounting. Fiso added:

The language barrier is one of the challenges I encountered in rural schools during my teaching practice because learners are not used to the language of instruction. As a result, they fail to give correct answers and do homework given to them correctly.

Accounting is a unique subject from other subjects as it revolves around calculations and analysis of information. Once a learner fails to make meaning out of the Accounting concepts being used in additional information and adjustments, automatically, calculations would not be correct. This implies that failure to analyse and interpret additional and adjustments in Accounting means that learners cannot be able to do correct calculations based on additional information and adjustments. This has a negative impact on learners lacking the mastery of Accounting concepts. As a result, learners become confused about Accounting terminologies being used and there are high chances of those learners to fail different Accounting tasks. It requires learner's ability to familiarise themselves with the concepts because pre-service teachers do not go word for word in terms of analysing every assessment task given to learners. In this regard, Musa stated:

Learners do not understand the language of Accounting as they fail to analyse adjustments.

Gcinile emphasised that Accounting language is unique and the majority of the concepts used in Accounting cannot be translated to the home language of learners to accommodate learners experiencing difficulties with making sense and meaning out of the concepts being used. In some instances, Accounting language can be tricky to understand, thus, requires deep understanding and analysis from learners. However, learners may be challenged to develop a better understanding of such tricky Accounting language used. Learners have different learning difficulties; some are slow learners yet others are fast learners to grasp the content easily and tricky language. Slow learners end up challenged by different cognitive demands as per Accounting tasks and fail due to the language barrier. In this regard, Gcinile said:

Moreover, learners are experiencing challenges with the language being used in Accounting. Some of the words in Accounting cannot be translated from English to the home language of learners to accommodate them.

In addition to the above, Sebe seconds Gcinile on the notion that language used in Accounting content serves as a barrier to teaching and learning Accounting in schools. Due to this, learners end up asking for assistance from individuals specialising in Accounting. This implies that each time learners have an Accounting activity to complete, they had to be prepared to consult an Accounting specialist teacher to simplify the language of Accounting used within the text. Failure to get an individual specialising in Accounting could possibly cause trouble for learners such as failing to analyse and interpret additional information and adjustments as well as failing to calculate correct figures prior to recording in different journals. Sebe confirmed:

Learners hardly understand the Accounting language. Learners end up seeking assistance from us as pre-service teachers to clarify it.

4.4.1.7 Poor infrastructure and facilities

Pre-service teachers mentioned the fact that some of the rural schools possess poor infrastructure as well as facilities. Poor infrastructure and facilities may hinder the process of teaching and learning in many ways. Scarcity of facilities may also delay the process of teaching and learning. There is still a gap between rural and urban schools in terms of the availability of infrastructure and facilities. Urban located schools are possessing quality infrastructure and facilities yet rurally located schools have access to poor infrastructure and facilities. Siyalo shared:

The infrastructure is not the same. Rural schools do not possess the same resources and facilities which are there in urban schools, for example, learners in rural schools do not have calculators and textbooks as Accounting revolves around calculations. Urban schools use ICT in the classroom while teaching and learning yet rural schools lack ICT facilities and other facilities, for example, sports grounds with facilities.

Pre-service teachers also clarified that not all urban schools possess quality and good infrastructure and facilities. In some of the urban schools, there is also poor infrastructure and facilities. Emphasis is on the fact that rural schools are not the only schools experiencing the challenge of poor infrastructure and facilities. Clarity on this was given by Fiso who elaborated:

I think when we are looking at the context in which the rural school is located. In most cases schools located in a rural area lack infrastructure and / or teaching facilities compared to urban schools. Not all urban schools have adequate teaching resources as some of those urban schools still lack the teaching aids.

Rural schools are characterised by poor infrastructure, insufficient services and facilities. These poor infrastructures and facilities may hinder the process of teaching and learning. For example, drafting a pre-adjustment trial balance and additional information for a manufacturing company on a poor-quality chalkboard requires a teacher to write and rub the board to complete drawing an entire exercise on the board. Pre-service teachers could hardly write on the poor chalkboard. Therefore, some learners, for example, that may arrive late cannot master an entire content without making errors and omissions as the chalkboard is frequently rubbed off. This might consume a lot of time that is meant to be utilized for Accounting teaching and learning sessions. As a result, the Accounting syllabus cannot be completed timeously. Lungi highlighted the challenge:

In a rural school where I conducted my teaching practice, there were no computers, printers and photocopying machines. In one of the classrooms, there was a chalkboard of poor quality; I could hardly write on it.

4.4.1.8 Information and Communication Technology (ICT) access in rural schools

Moreover, pre-service teachers emphasised that ICT remains a challenge in some of the rural schools. There is a huge gap between rural and urban schools in terms of the availability of ICT. In some schools, computers are there but they are not functioning due to software problems. On the other hand, some of the rural schools do not even possess a single computer. ICT plays a significant role during teaching and learning sessions by easing the teaching process.

In Accounting education, ICT can play a significant role in terms of giving learners extra information such as salary advice and cheque to those learners that have never seen what salary advice and cheque look like. As a result, Accounting learners would be exposed to more information rather than to heavily rely upon the pre-service teachers, textbooks and imagination. It is well known that rural schools do not have adequate resources, therefore,

delivery of the subject content rests upon pre-service teachers as well as professional teachers and textbooks in rural schools.

ICT can reduce the burden carried out by the pre-service teachers during their initial teaching practice within rural schools. It does happen that other pre-service teachers are not competent enough to deliver the content to learners and ICT can assist to encode the content message explicitly to learners than a pre-service teacher does. For example, there are YouTube channels having Accounting lessons on different chapters. Learners can go through YouTube lessons if they do not understand Accounting content being taught by a pre-service teacher but this can only happen when a school is having adequate computers and unlimited internet. In schools where there is no access to ICT, it will be problematic for learners to access online learning from different learning platforms. Siyalo commented:

The infrastructure is not the same. Rural schools do not possess the same resources which are there in urban schools, for example, learners in rural schools do not have calculators as Accounting revolves around calculations. Urban schools use ICT in the classroom while teaching and learning yet rural schools lack ICT facilities and other facilities, for example, sport grounds with facilities.

4.4.1.9. Lack of motivation amongst learners

Some of the participants stressed that learners from rural schools are not motivated at all about education. Some of the learners are specialising in Accounting but they do not know why they are studying it. As a result, they lack the motivation to study Accounting. Many factors may demotivate learners. Accounting may be challenging cognitively to learners, and learners may become less enthusiastic in studying Accounting. This implies that if learners lose interest in Accounting, they become less likely to enjoy studying it. Moreover, if learners learn Accounting without having a career that they want to pursue, this is considered a futile exercise. Musa reinforced this by saying:

In some of the rural schools, learners lack the motivation to go to school and learn. Moreover, learners in rural schools lack guidance in terms of careers that suit their stream.

In addition, Siyalo agreed with Musa in terms of the lack of motivation amongst learners when they have to learn Accounting. Accounting is challenging, thus, learners are demotivated to

study it. If learners develop a negative attitude towards the subject, the possibility is that those learners are less likely to like the subject and the teacher teaching that particular subject. They may be in a classroom pretending to be learning Accounting while they are absent-minded. Lack of motivation amongst learners may distract them from learning in a classroom and end up doing things that may distract other learners from learning Accounting. Siyalo summed it up:

The first difference is that learners from urban schools are more determined whereas learners from rural schools do not take Accounting seriously.

Many factors contributed to the lack of motivation amongst learners in schools. First, school activities that challenge learners cognitively may demotivate learners from studying. In addition to the above, if a female learner is socialised by parents that education is not important to females rather feminine curriculum is vital, then, that particular female learner will turn a blind eye to education and focus on feminine curriculum. If school is devalued, it leads to devastating consequences that inevitably result in a motivational deficit. Learners who see their surroundings as a conveyer of negative information about the value of school are more likely to develop motivational problems. Values need to be explored to completely understand academic behaviours. Fiso supported this idea as follows:

The challenge found in rural schools during the teaching practice is that learners in rural schools lack the motivation that is they are demotivated. As a result, they fail to give correct answers and do homework given to them correctly. Moreover, in rural schools learners are not motivated by their parents to study whereas learners in urban schools are eager to learn.

Siyalo revealed that it is important for learners to know the purpose studying Accounting. A learner without a purpose of learning Accounting at school will lack the motivation to study it. Lack of motivation about the subject amongst learners requires teacher intervention to outline the significance of the subject at large as this may assist some of the learners to gain motivation to study and access to prosperous vision. Giving advice to learners is time-consuming because it is not part of the CAPS document. For learners to access prosperous vision, they need clear guidance from parents, society and teachers. Should there be ambiguity from the statements to motivate learners from parents at home and teachers from the school, the learners will be in a state of confusion. This may impact learners negatively in terms of making a wise choice

between the school and other unnecessary choices such as dropping out of school. For example, a pre-service teacher gives guidance to learners about the significance of school yet when a learner is at home, the importance of the school is not emphasised that much. Siyalo advised:

Learners have to know why they are studying Accounting. It becomes so difficult to teach a learner without a purpose. I had to deviate from the content in some instances and highlight the importance of Accounting. I felt that learners will then be motivated to study Accounting with a certain purpose to fulfil at the end of the day. In Grade 10, I discovered that learners lack information about Accounting which they did not get exposure to in Grade 9 while they were still doing financial literacy. In giving advice to these kids, time for teaching and learning was wasted. As a result, Accounting content was not covered in the time stipulated for the lesson.

4.5. CHAPTER SUMMARY

This chapter has presented the findings that emerged from focus group interviews and individual interviews. The focus was on pre-service teachers' experiences of teaching Accounting in a rural context during their teaching practice period. The following chapter (which is chapter five) discusses the discoveries. Relevant literature is also used to illustrate how this study extends our understanding of what is currently known about pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice.

CHAPTER FIVE

DISCUSSION ON FINDINGS

5.1 INTRODUCTION

The purpose of the study was to explore pre-service teachers' experiences of teaching Accounting in the rural context during teaching practice from one Institution of Higher Education. The previous chapter presented findings on pre-service teachers' experiences of teaching Accounting in the rural context during teaching practice. This chapter provides a discussion of findings that emerged from the interviews with pre-service teachers. Literature from previous studies will be used to discuss the key findings of this study. The key findings will be discussed under two key themes: significance of teaching practice to pre-service teachers and pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice.

5.2 POSITIVE EXPERIENCES

Undergoing through teaching practice assisted pre-service teachers in terms of how to teach Accounting. This implies that teaching practice benefited pre-service teachers in various ways such as bridging the gap between knowledge and practice and enhancement of pedagogical skills.

5.2.1 Significance of teaching practice

Teaching practice plays a significant role in terms of developing pre-service teachers to be professionals. Therefore, teaching practice serves as a core foundation for professional development among pre-service teachers. Participants revealed that teaching practice was beneficial to them as it enhances pedagogical skills and bridges the gap between theory and practice. Teaching practice is fundamental in the preparation of pre-service teachers to assist them to grow and develop as professionals, provide them with the necessary skills and professional abilities to help them become effective teachers (Nkambule, 2017). Moreover, one participant discovered that theoretical knowledge learnt at a University is practically done by pre-service teachers during teaching practice. This enables pre-service teachers to identify their abilities and weaknesses. This is evident to Koross (2016) and Mukeredzi (2013) who posit that it is through the teaching practice that pre-service teachers are equipped with the

necessary skills and abilities to develop as competent and professional teachers (Koross, 2016; Mukeredzi, 2013).

Furthermore, findings revealed that teaching practice is very important because it connects the gap between theory and practice. This is evident to Morrison and Werf (2012, p.1) who said that “theory without practice is empty; practice without theory is blind”. This is also supported by Mukeredzi (2013) who perceived teaching practice as fundamental to the preparation of teachers. Without teaching practice, pre-service teachers may lack teaching expertise as well as professional development. However, as much as teaching practice is vital in preparing pre-service teachers, it is not an easy task to undertake. Nkambule (2017) states that teaching practice is the most challenging experience for pre-service teachers in teacher education. There are many difficulties that pre-service teachers encounter along the teaching practice journey in rural schools and they also learn from those challenges.

5.3. NEGATIVE EXPERIENCES

Most of the experiences that pre-service teachers encountered were negative. While they were happy with the experience of teaching Accounting in a rural context, they also indicated that they were faced with numerous challenges that they never thought of. Although these were regarded as challenges, they were also learning from them.

5.3.1 Challenges experienced by pre-service teachers during teaching practice

Accounting pre-service teachers stated that there are many challenges encountered during teaching practice in rural schools while teaching Accounting to learners. The first challenge identified by the pre-service teachers is that learners tend to struggle with the language of Accounting since it entails unique concepts. Most words used in Accounting have different meanings in the English language. The sense learners make of used Accounting words and the effect they have on second-language learners play a crucial role in making meaning of the discourse in the Accounting discipline (Almajed & Hamdan, 2015; Letshwene, 2014). This finding confirms Evans and Cable’s (2011) and Evans’ (2010) view that the uniqueness of the language of Accounting poses a problem to learners. Teachers considered communal reading where the whole class read instructions aloud as a way of emphasising task requirements and clarifying unique terms together.

This implies that Accounting as a subject has its vocabulary which tends to differ from the language used daily in encoding and decoding messages. In this regard, learners must have analytical skills to master Accounting language within the text. According to Ngwenya (2013), the majority of South Africa's teachers, especially in secondary schools, work in classrooms where English is officially the language of learning but is not the first language of either the teachers or the learners. In this study, pre-service teachers revealed that it was very difficult to teach and implement Accounting because of the language barrier in their schools.

In addition to the above, pre-service teachers commented that they have to code-switch from the language of instruction used in Accounting to promote a better understanding of Accounting content among learners. According to Chetty and King (2014), code-switching happens at any time when two languages are used in the same social space to simplify concepts and principles of Accounting to learners. One participant explained that in his class, the majority of learners had a language barrier as they failed to analyse financial information and/r adjustments which becomes problematic in a classroom. Failure to master Accounting concepts and principles results in poor performance among learners specialising in it. It is completely difficult to understand financial information without pre-service teachers' intervention throughout Accounting teaching and learning sessions. The majority of learners fail Accounting because of the language barrier, where they cannot analyse adjustments.

Lacking the ability to read and understand the general English words used in Accounting financial information limit learners to write appropriate solutions. According to Umalusi (2014), learners answer questions poorly, where they have to give more details. Pre-service teachers emphasised that English is a foreign language to learners. It is for this reason that pre-service teachers devised a solution of code-switching to simplify the content to learners when a need arises. Learners who do not speak English as their home language have the challenge of understanding subjects. Pre-service teachers stated that they encourage learners to read Accounting concepts and their definitions from the scarce textbooks in a schooling context.

Also, one of the Accounting pre-service teachers indicated that in Grade 10, learners lack information about Accounting which they did not get exposure to in Grade 9 while they were still doing Financial Literacy. As a result, the pre-service teachers intervened by trying to advise these learners, therefore, time for teaching and learning Accounting was wasted. As a

result, Accounting content was not covered in time as stipulated in the CAPS document. The findings in this study link with Schreuder (2010) who also discovered that the Financial Literacy feature in EMS is neglected because teachers are not Accounting specialists. Financial Literacy is perceived as a pre-requisite subject to Accounting. Failure to teach Grade 9 learners financial literacy will pose a challenge to learners in terms of developing language competence of Accounting because learners are not fully introduced to financial literacy. Pre-service teachers were concerned that this insufficient exposure to Accounting affects the quality of learning Accounting when learners get to the FET phase for they are not familiar with Accounting language.

The second challenge that pre-service teachers experienced during teaching practice in rural schools when delivering Accounting lessons to learners is the large class size. The majority of the pre-service teachers stressed that large class size is not conducive for them to teach due to the high level of noise and chaos. A high level of noise and chaos serves as a barrier to communication and interaction between pre-service teachers and learning during teaching and learning sessions of Accounting in a classroom setting. The findings above are linked to Benbow, Mizrachi, Oliver and Moshiri's (2007) study who identified overcrowded classrooms as a challenge in some of the rural schools.

Teaching in an overcrowded classroom may lead to many challenges such as instructional, management, assessment and discipline problems (Benbow, Mizrachi, Oliver & Moshiri, 2007). Overcrowded classrooms are said to be noisy and chaotic, therefore, teaching and learning do not occur effectively as it does in a small classroom setting. Noise and chaos in an overcrowded classroom can be perceived as a barrier to communication between a pre-service teacher and learners at large. As a result, teaching and learning of Accounting cannot be productive enough. Furthermore, Emmer and Stough (2010) argue that teachers find it extremely hard to monitor learner's behaviour and activities in an overcrowded classroom. This implies that learners have to listen to the teacher each time they learn Accounting in a classroom. Accounting requires communication and discussion (interaction) from learners as well as a teacher. Accounting requires learners to do several calculations, it is, therefore, not a wise idea for an Accounting teacher to do calculations and an entire task while learners are sitting and listening 'attentively' to the teacher.

Pre-service teachers also noted that it is impossible to have one-on-one sessions for consultations in an overcrowded. There are many more general problems that pre-service teachers face while teaching Accounting as a result of overcrowded classrooms particularly in rural areas (Emmer & Stough, 2010). These general problems include lack of physical space for movement around the classroom, reduced opportunities for all learners to actively participate in the teaching and learning process, the impersonalising of teaching, too much workload for teachers, limited opportunities to meet individual learner needs for self-activity, inquiry, motivation, discipline, safety and socialisation (Onwu and Stoffels, 2005). Overcrowded classrooms bring a lot of dilemmas within the classroom which negatively affect Accounting teaching and the learning process. As a result, pre-service teachers could not use teaching strategies that they were intending to try out as they are regarded as innovative strategies in Accounting. Besides, pre-service teachers indicated that there were minimal learner and teacher interactions in overcrowded classrooms. This was frustrating for them as they had never been exposed to such an environment. This is supported by Mtika (2010) who discovered that class size can have an emotional impact on how much time teachers give to individual students and social dynamics among students. According to Mtika (2010), it was discovered that in Malawi large class sizes (overcrowded classrooms) leave pre-service teachers with only one choice of using “convenient” teaching methods, which require pupils to be mainly passive recipients of knowledge during lessons.

The third challenge that pre-service teachers experienced during teaching practice in rural schools was the scarcity of teaching resources. Teaching resources play a significant role in teaching and learning of Accounting. Despite efforts teachers put to support learners in classrooms while teaching Accounting, lack of adequate resources and support continue to contribute to poor performance (Nkambule, 2017; Van der Heever, Chauke & Hoque, 2015). These challenges are also encountered by pre-service teachers during teaching practice. This is also supported by Du Plessis (2014, p.1) who posits that “many rural communities lack the professional help and support, governance structures, books and learning materials that they need to provide the necessary support and care for learners”. The problem of 'scarcity of resources' is multi-dimensional; for example in a different context, a school may have plenty of resources but such resources may not be on track with the current syllabus. Most pre-service teachers heavily rely upon textbooks to teach Accounting content effectively. More challenges persist when there are outdated textbooks within the school as this can limit pre-service

teachers to make special reference to textbooks while teaching Accounting to learners. Without practising Accounting daily, the higher are the chances of passive decay amongst learners. Ngwenya (2012) also stated that Accounting is a discipline that requires consistent practice due to its practical nature. The scarcity of teaching resources deprives learners of practising Accounting daily. Failure to practise Accounting daily may result in passive decay amongst learners.

Accounting is perceived by Ngwenya (2012) as a discipline that wants regular practice due to its practical nature. However, pre-service teachers mentioned that due to limited or scarce teaching resources in rural schools, learners were not exposed to a variety of activities consisting of different cognitive skills. This means that learners had to share Accounting textbooks and this deprived learners of doing several activities as per the textbook. According to Davidson and Baldwin (2005), Accounting textbooks do not equally cover Bloom's Taxonomy and they lack the two higher-order cognitive levels, which are evaluation and creating. Pre-service teachers also revealed that they struggle with Accounting content delivery to learners as learners have to share textbooks yet some of the textbooks are not well standardised. This is supported by Ngwenya and Bawa's (2019) study which discovered that Accounting Grade 12 textbooks do not have enough content and they lack adequate practice activities for learners. Besides, scarcity of teaching resources deprived learners of revising Accounting daily.

A solution to the scarcity of teaching aids and/or resources was developed by the pre-service teacher by stating that teachers are resources themselves. This means that in schools where there are few teaching resources, pre-service teachers had to develop resources to teach on their own.

The fourth challenge experienced by the pre-service teachers during teaching practice was the high rate of absenteeism amongst learners. During an interview, pre-service teachers revealed that absenteeism was the major cause for learners to miss Accounting content. This forced pre-service teachers to spend a long period teaching the same chapter in Accounting for a long period. Absentees are deprived of an opportunity to revise Accounting activities done during school hours. This is evident in Ngwenya's (2012) study where Accounting is perceived by Ngwenya (2012) as a discipline that wants regular practice due to its practical nature.

Findings also revealed that absenteeism amongst learners contribute to poor performance because they miss Accounting content taught. It was discovered in American that learners who attended school regularly score higher on tests than their peers who are always absent in a school (Ready, 2010). Absenteeism amongst learners does not solely affect learners' performance in Accounting. The same challenge has been identified by teachers in the Mathematics study conducted by Christou, Eliophotou-Menon and Philippou (2014) and in another study conducted by Molapo (2016). This reveals that in all curricula, teachers come across the same challenges in South Africa.

Learner absenteeism has extremely negative effects on Accounting teaching and learning in a classroom (Arnott, 2013). During an interview, pre-service teachers indicated that learners miss a lot of Accounting content covered when they are absent from school. Non-attending learners are placed at a disadvantage socially and academically (Mthombeni, 2010; Mampane, 2013). Participants also revealed that a lack of motivation amongst learners also leads to absenteeism. Moreover, absenteeism amongst learners can lead to a high drop rate in schools (Ready, 2010). Learners who drop out of school at an early stage run the risk of being trapped in poverty. Therefore, such a learner in his or her adult life would much likely rely on welfare and social agencies for survival. Moreover, such learners also run the potential risk of being involved in crime, which would impact negatively on the justice system as it is very costly to maintain a prisoner (Stoica & Wamsiedel, 2012, p. 21). Regular school attendance is of the greatest importance for learners' education and their social skills development. Such learners miss critical stages of interaction and development with their peers and the likelihood of academic progress and their success is compromised. The absent learner's lack of academic success breeds low-self-esteem, social isolation and dissatisfaction that can trigger learner absenteeism (Stoica & Wamsiedel, 2012; Mampane, 2013). Learner absenteeism affects the absent learner but also negatively impacts the teacher's ability to plan and present classroom instruction in a logical and organised way. Also, learner absenteeism is one of the major originators of poor academic performance.

Findings revealed that pre-service teachers experienced a lack of support from mentors during teaching practice. These finding is supported by different scholars such as Heeralal and Bayaga (2011); Grisham, Laguardia and Brink (2010); Prince, Snowden and Matthews (2010); Snowden and Matthews (2011) who argue that pre-service teachers find the Teaching Practice

period in rural contexts stressful, lonely and demanding because of inadequate support from the schools and mentors to mention few of them. Literature shows that current debates foreground the quality of Teaching Practice as a worldwide concern within teacher education (Heeralal & Bayaga, 2011; Nkambule, 2017; Prince, Snowden & Matthews, 2010). Pre-service teachers were concerned that in some rural schools the pre-service teachers were given their staff room and the school staffroom solely belongs to professional teachers only. This serves as a sign that professional teachers do not want to stay harmoniously with the pre-service teachers. They indicated that it was a challenge to approach a mentor teacher for assistance or support under such conditions. Grisham, Laguardia and Brink (2010) lament the distressing and intimidating situations that arise when pre-service teachers are placed in classrooms without support.

In some of the rural schools located in KwaZulu-Natal, there is no sound relationship between the pre-service teachers and professional teachers that are permanently employed by the state. This means that there is no interaction between the pre-service teacher and a mentor (professional) teacher in terms of what pre-service teachers experience during Accounting teaching and learning sessions (Durning & Artino, 2011). Some of the mentor teachers do not want to be observed during their teaching periods in schools. This creates problems for pre-service teachers during teaching practice as they are requested to observe two Accounting lessons from their mentor teachers. As a result, writing a report on an observation form provided by University becomes problematic for the pre-service teachers to fill because they have to imagine things. Moreover, pre-service teachers are limited in terms of what works best in an Accounting classroom.

In addition to the above, the mentor teachers are happy about pre-service teachers teaching Accounting content to learners but they do not meet the pre-service teachers halfway (Durning & Artino, 2011). This means that mentor teachers are not willing to work harmoniously with the pre-service teachers during their initial teaching practice. In some instances, in some of the rural schools, the mentor teachers are not willing to provide support to the pre-service teachers. They let pre-service teachers go through a lot on their own. Over and above that, one participant emphasised that a pile of marking for the previous term is given to pre-service teachers to mark. This means that there is little or no interaction between the pre-service teachers and mentor teachers particularly for the main aim of learning Accounting (Durning & Artino, 2011).

Lack of interaction between the pre-service teacher and mentor teacher can bring a lot of challenges to the process of teaching and learning Accounting. Pre-service teachers can learn a lot about how to go about when delivering accounting content to learners from their mentor teachers if they are willing to intervene or interact with pre-service teachers. Accounting is well known as one of the subjects challenging cognitively. Pre-service teachers may not be competent with all content coverage in Accounting, therefore, they have to seek guidance and teaching-related strategies from their mentors. However, this seems to be impossible when there is no interaction or sound relationship between the pre-service teachers and mentor teachers (Durning & Artino, 2011). Some of the pre-service teachers revealed that they find it difficult to approach their mentor teachers when seeking assistance in cases when challenged by the content-related problems. It is well known that some of the pre-service teachers go for teaching practice while they are still not competent to teach all Accounting syllabus. By the way, the pre-service teachers are dependent on their mentor teachers when they are required to teach a challenging topic or a topic that they have not yet covered at a tertiary level of education. This cannot be done when there is no support from the mentor teachers (Durning & Artino, 2011).

Findings revealed it was very hard for pre-service teachers to ask for help from their mentors as they were not supportive or willing to help during the process of teaching and learning. They felt that it was a difficult task to beg someone who tends to give you a negative attitude during the teaching practice whenever you experience challenges with the Accounting content. As much as Accounting is challenging, it, therefore, requires an individual with an ample understanding and knowledge of an entire content (Ngwenya & Maistry, 2012). If one, lacks an understanding of Accounting content, it becomes a problem when he or she has to teach Accounting content to learners. In this regard, learners cannot develop a better understanding. In some instances, this is because pre-service teachers do not understand the content, they tend to memorise the content and request learners to memorise rather than developing a better understanding of Accounting. This is exacerbated by the teaching strategies that they use if they encounter problems with the ones that they were taught at the university. As a result, learners end up memorising Accounting. This creates passive decay issues amongst learners because they are taught Accounting in a manner in which they have to memorise rather than understanding. It is well known that Accounting is about analysis and interpretation of financial information. Analysis and interpretation of financial statements require a deeper understanding

of the content as well as calculations, therefore, it is impossible to calculate when you do not understand a whole adjustment. As a result, if one does not know how to calculate, he or she is likely to be unable to do analysis and interpretation.

Findings of the study also revealed that pre-service teachers experienced insufficient monitoring of progress by university tutors. Accounting pre-service teachers indicated that while others were sometimes assessed by university assessors, some were not assessed at all. This is evident in Bechuke, Thomas and James' (2013) study who argue that university assessors are not consistent in their duties as supervisors. Literature confirms that lecturer supervisors from the university do not pay regular visits to practising schools and that some pre-service teachers are not visited at all by university assessors for supervision, assessing and monitoring the progress of the pre-service teacher during initial teaching practice (Bechuke, et al., 2013; Samuel, 2010; Koross, 2016, Nkambule, 2017) yet their visits and roles contribute heavily to the success of the practice. In Africa, most pre-service teachers undertake their practice in remote areas which are a far distance from the university. The impact of the location of these schools on teaching practice is that those pre-service teachers are never assessed by university lecturers and if they are assessed it is only once (Bechuke et al., 2013). Apart from lecturers not assessing pre-service teachers in distant schools, other potential dangers in these schools include lack of human resources to train these pre-service teachers as expected by the programme. Furthermore, some of these schools are understaffed and lack adequate infrastructure. With all these disadvantages in some of these schools, the objectives of teaching practice are not achieved (Samuel, 2010).

Pre-service teachers experienced poor infrastructure and facilities in rural schools during teaching practice. In attempting to make a difference between rural and urban schools, one participant indicated that rural schools possess poor infrastructural facilities. Unavailability of classroom facilities and resources are some of the teachers' fears within the rural context (Nkambule, 2017; Du Plessis, 2014). This finding is in line with Nkambule (2017) who confirms that rural schools are characterised by poor infrastructure, insufficient services and facilities, and either significantly dense homesteads or village-style sparse settlements. These poor infrastructures and facilities may hinder the process of teaching and learning (Van der Heever, Chauke & Hoque, 2015). For example, one pre-service teacher indicated that drawing a pre-adjustment trial balance and additional information for a manufacturing company on the poor quality chalkboard, requires a teacher to write and rub the board to complete drawing an

entire exercise on the board. He was concerned that, a learner that arrived late could not master an entire Accounting content without making errors and omissions (Prinsloo, 2005). This might consume a lot of time that is meant to be utilised for Accounting teaching and learning sessions. As a result, the Accounting syllabus cannot be completed timeously.

Another finding was that pre-service teachers raised concerns that ICT access in rural schools is a huge challenge that they experienced during teaching practice duration. The above findings are supported by literature from different scholars (Nonyane & Mlitwa, 2007; Mndzebele, 2013 and Du Plessis, 2014) who emphasised that in some of the rural schools within the province of KwaZulu-Natal, there are no computers and no access to the Internet. This means that there is a gap between urban well-resourced schools and rural schools without technological facilities. In some rural schools where there are computers, sometimes educators lack the necessary technical skills to use computers. In some instances, it happens that there are computers but they do not have the necessary software for their functionality (Nonyane & Mlitwa, 2007). Amongst the advantages of using ICT in schools is the fact that when there is an effective ICT usage within the school, there can be an improved quality of education (Mlitwa, 2006). “Using computers in learning therefore does more than improving the quality of learning, but also introduces learners to technology-embedded practices of the post-schooling technology-based information economy” (Mlitwa, 2006, p. 142). However, schools do not have enough funds for the maintenance and support of the computing facilities (Mndzebele, 2013).

In Accounting education, ICT can play a significant role in terms of giving learners extra information such as salary advice and cheque to those learners that have never seen what salary advice and cheque look like. As a result, Accounting learners will be exposed to more information rather than to heavily rely upon the pre-service teachers, textbooks and imagination.

It is well known that rural schools do not have adequate resources, therefore, delivery of the subject content rests upon pre-service teachers as well as professional teachers and textbooks in rural schools (HRSC, 2005 & Du Plessis, 2014). Exposure to computers and access to the Internet in rural schools can reduce the burden carried out by the pre-service teachers during their initial teaching practice within rural schools. It does happen that other pre-service teachers are not competent enough to deliver the content to learners and ICT can assist to encode the

content message explicitly to learners than a pre-service teacher does (Mndzebele, 2013). Pre-service teacher made an example of YouTube channels that have plenty of Accounting lessons on different chapters. Learners could go through YouTube lessons if they do not understand Accounting content being taught by a pre-service. However, they could not ask learners because this can only happen when a school is having adequate computers and unlimited internet. In schools where there is no access to ICT, it will be problematic for learners to access online learning from different learning platforms.

In this study, Accounting pre-service teachers also identified the lack of motivation amongst learners specialising in the commerce stream, particularly in Accounting as a challenge encountered during teaching practice in rural schools while teaching Accounting. Pre-service teachers observed that learners seem to have no motive for doing Accounting at school, therefore, they lack basics of Accounting and they do not take Accounting seriously. According to Ormrod, (2011) and Tohidi, (2011), lack of motivation amongst learners is caused by many factors and it has a lot of effects on learners. Motivation is defined as encouraging people to achieve the positive outcomes (goal) set by overcoming barriers which they may encounter along the journey of achieving a particular goal (Tohidi, 2011). Motivation is a power that causes people to behave according to the management point of view, with the primary aim of creating motivation for workers while in turn brings the highest benefits for the organisation (Ormrod, 2011). On the importance of motivation, these researches (Ormrod, 2011 and Tohidi, 2011) have shown that employees with high job motivation show greater commitment to their job. Moreover, workers who feel more commitment even when things are not moving forward according to the procedure, do as if nothing wrong has happened. This also applies within the schooling context amongst learners and teachers.

There are different types of motivation, that is, intrinsic and extrinsic motivation. “Intrinsic motivation refers to motivation that is driven by an interest or enjoyment in the task itself, and exists within the individual rather than relying on any external pressure” (Tohidi 2011, p. 106). For example, when a learner is given Accounting homework to do at home but a learner decides to not write that particular homework because he or she hates his or her Accounting teacher. This is within the learner, therefore it is regarded as intrinsic motivation. The second type of motivation is known as extrinsic motivation which mainly comes from outside of the individual (Ormrod, 2011). For example, if a learner has performed very well from the Accounting

assessment task and then be awarded a certificate for being the best learner in Accounting. This implies that a good performance and/or good behaviour of a learner needs to be rewarded. This is also supported by Ormrod, (2011) as well as Tohidi, (2011) who discovered that the well-known forms of extrinsic motivations include rewards such as money and grades, coercion and threat of punishment. In general, competition is classified as an extrinsic motivation because it inspires the learner to win and beat others, not to enjoy the intrinsic rewards of the activity (Ormrod, 2011). A crowd cheering on the individual and trophies are also extrinsic incentives (Tohidi, 2011).

Many factors contribute to the lack of motivation amongst learners in schools. First and foremost, school activities that are not expressions of one's self or one's values may demotivate learners from studying (Bigelow & Zhou, 2016). In addition to the above, one participant revealed that learners in rural schools lack guidance in terms of careers that suit their stream as one of the factors that demotivate learners from taking Accounting seriously in schools. For example, if a female learner is socialised by parents that education is not important to females rather feminine curriculum is vital, then, that particular female learner will turn a blind eye to education and focus on feminine curriculum. "If school is devalued, it leads to devastating consequences that inevitably result in motivational deficit" (Tohidi & Mehdi Jabbari, 2012, p. 104). Learners who see their surroundings as a conveyer of negative information about the value of school are more likely to develop motivational problems. Values need to be explored to completely understand academic behaviours (Bigelow & Zhou, 2016).

Rewarding learners at all times does not help as rewards are connected to many demerits (Tohidi & Mehdi Jabbari, 2012). Social psychological research has indicated that extrinsic rewards can lead to over justification and a subsequent reduction in intrinsic motivation. In one study demonstrating this effect, children who expected to be (and were) rewarded with a ribbon and a gold star for drawing pictures spent less time playing with the drawing materials in subsequent observations than children who were assigned to an unexpected reward condition and to children who received no extrinsic reward (Ormrod, 2011). "Self-determination theory proposes that extrinsic motivation can be internalized by the individual if the task fits with their values and beliefs and therefore helps to fulfil their basic psychological needs" (Tohidi & Jabbari, 2012, p.821).

5.4 CHAPTER SUMMARY

The discussion of finding in this study helps to understand pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. It can be concluded that pre-service teachers perceived Economic and Management Sciences as a foundation for Accounting. Furthermore, pre-service teachers experienced similar challenges during teaching practice in rural schools when teaching Accounting such as large classes, high level of absenteeism, language as a barrier to Accounting teaching and learning and lack of adequate teaching aids. Despite the above mentioned challenges, pre-service teachers revealed that they gained more practical abilities, skills and experience in teaching Accounting since Accounting tends to be different from other subjects.

CHAPTER SIX

SUMMARY, RECOMMENDATIONS AND CONCLUSION

6.1 INTRODUCTION

Chapter five presented a detailed discussion of findings using existing literature. This chapter starts by providing an overview of the study. It goes on to provide a summary of the key findings. The chapter further discusses the limitations of the study and the recommendations for further research. The purpose of this study was to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. To understand pre-service teachers' experiences, the researcher grouped the data from the interviews under two themes, namely; the significance of teaching practice and challenges experienced by pre-service teachers during teaching practice while teaching Accounting in a rural context.

6.2 OVERVIEW OF THE STUDY

This study entails six chapters which are as follows:

Chapter One outlined a brief background of this study. It further outlined the rationale of this study. The problem statement in this study emanated from the researcher's challenges in teaching Accounting in a rural context during the teaching practice period. The researcher, then, felt a necessity to conduct research more on pre-service teachers' experiences of teaching Accounting in rural schools during teaching practice. By conducting this study, the researcher wanted to contribute to the body of knowledge in Accounting. That was the significance of this study. It further outlined the research questions of the study. Also, Chapter One stated the research objectives as well as the purpose of this study. Lastly, this chapter discussed the research methodology including the limitations of the study.

Chapter Two outlined the literature that has been studied to understand pre-service teachers' experiences with regards to conducting teaching practice in rural schools while teaching Accounting. To provide a detailed literature review, the researcher made a special reference to local and international studies evolving around teaching practice, the teaching of Accounting in a rural context. This chapter began by defining important concepts that were going to be used in this study such as rural context as well as teaching practice. Scholars revealed that there is no specific definition to explain explicitly the concept of rurality (Balfour, Mitchell & Moletsane, 2011; Moletsane, 2012, Kline, White & Lock, 2013; Mukeredzi, 2013). Rural

schools in South Africa have been considered historically disadvantaged due to the inequitable distribution of educational resources before 1994 – during the apartheid era. Most South African rural schools are confronted with inadequate infrastructural resources, basic services as well as facilities (water and sanitation). Teaching practice was described as a task that is done by all schools of education in different universities worldwide with the main objective of exposing pre-service teachers to the realities of teaching and learning environments (Koross, 2016). For this reason, teaching practice is regarded as one of the essential aspects of pre-service teacher development.

The chapter discussed importance of teaching practice in the initial teacher training. It was noted that teaching practice has a significant role to play in professional teacher development. Teaching practice grants pre-service teachers experience with the actual teaching and learning environment (Andabai, 2011; Samuel, 2010 & Koross, 2016). Andabai (2011) further asserts that, during teaching practice, student teachers feel engaged, challenged and even empowered. In another study, it is revealed that “teaching practice exposes the pre-service teacher to the realities of effective teaching and helps them to try out methods of teaching and gain practical classroom experience under experts” (Morrison & Werf, 2012).

Different approaches or methods of teaching practice were also discussed. Each approach or method of teaching was discussed fully. These approaches or methods included teacher-centred approach, learner-centred approach and blending learning approach (Killen, 2010; Kose, 2010; Herrington, Schrape & Singh, 2012; El-Mowafy, Kuhn & Snow, 2013; Herrington, Schrape & Singh, 2012; Traxler 2010; Hennessy, 2014; Slabbert, De Kock & Hattingh 2011; Taxler, 2010). Each of the above-mentioned approaches or methods were discussed, advantages and disadvantages of each approach or method were also discussed.

Chapter two also discussed pre-service teachers’ experiences of teaching practice. The literature revealed the following challenges or experiences encountered by pre-service teachers during teaching practice: mentor teachers are not well trained for teaching practice duties and responsibilities, university assessors are not consistent in their duties as supervisors, scarcity of teaching resources, lack of clear policies that govern teaching practice, non-involvement in other school activities, inadequate support from the schools and mentors, (Nkambule, 2017; Van der Heever, Chauke & Hoque, 2015; Kiggundu & Nayimuli, 2009; Du Plessis, 2014;

Samuel, 2010; Bechuke, Thomas & James, 2013). Pre-service teachers' experiences of teaching in rural context were also discussed including the teacher's experiences of teaching Accounting. Lastly, this chapter discussed the theoretical framework of this study. This study is positioned within the wide field of teacher development and surrounded by concepts allied to their situative orientations. Situative or situativity theory refers to perspectives which view knowledge and cognition (thinking and learning) as situated in experience and characterised by three themes namely learning and knowing as situated, social, and distributed (Durning & Artino, 2011; Robbins & Aydede 2009).

The third chapter provided a detailed description of how the study is going to be conducted. It outlined the research design, research strategy, research paradigm, research approach, sampling method, description of the research site, data collection method, and data analysis. Lastly, it discussed ethical considerations to ensure the trustworthiness of this study.

Chapter four presented and analysed the data that was generated from the interviews conducted with the pre-service teachers that have taught Accounting in a rural context during teaching practice. The data were presented under themes that emerged from the process of analysis.

Chapter Five discussed the findings represented in Chapter Four using different views of scholars.

6.3 SUMMARY OF THE FINDINGS

This section outlines a summary of the findings under each of the research questions and objectives. These findings were subsequently used to draw a conclusion and propose recommendations.

The main purpose of this study was to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Institution of Education in KwaZulu-Natal. To achieve this purpose, one research question was developed:

- What are pre-service teachers' experiences of teaching accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal?

The objective outlined in this study is:

- To explore pre-service teachers' experiences of teaching accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal.

6.3.1 Teachers' experiences of teaching accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal

6.3.1.1 Positive experiences

Findings revealed that the benefits of teaching practice amongst pre-service teachers specialising in Accounting included the following: enhancement of pedagogical skills, bridging the gap between the theory and practice and effective teaching as well as exposure to teaching strategies. Findings showed that without teaching practice, Accounting pre-service teachers may not be fully exposed to practical skills, knowledge and skills of teaching Accounting. In a nutshell, undergoing through teaching practice assist pre-service teachers in various ways.

6.3.1.2 Negative experiences

Findings revealed that Accounting language tends to be too unique to learners because they lack basics of Accounting which they should have been exposed to while they were still in Grade 9 as financial literacy in Economic and Management Sciences. Economics and Management Sciences is a foundation of Accounting subject but the way teachers teach it does not thoroughly prepare learners for Accounting in the Further Education and Training phase because pre-service teachers have to teach aspects of Economics and Management Sciences at Further Education and Training Phase to link it with Accounting lessons during teaching practice in rural schools. This means that learners lack the analytical skills needed to master the language used in Accounting within the text.

Apart from language as a teaching and learning barrier in Accounting, large class size, absenteeism amongst learners, scarcity of teaching resources, lack of support from the school and mentor, poor infrastructure and facilities, insufficient monitoring of progress by university tutors, ICT access in rural schools and lack of motivation amongst learners are other challenges or experiences encountered by Accounting pre-service teachers during teaching practice. Findings revealed that these challenges posed a challenge during Accounting teaching and learning sessions in a classroom and also impacted negatively throughout teaching practice.

6.4 LIMITATIONS OF THE STUDY

The study was conducted only in one Institution of Higher Education in KwaZulu-Natal. Due to this, the findings of the study cannot be generalised to all universities located in the province of KwaZulu-Natal and South Africa as a whole. There is also a limitation in terms of the level of study of each pre-service teacher interviewed in this study. The study was limited to third and fourth year pre-service teachers in particular. There is only one method of generating data amongst pre-service teachers in this study, another limitation that is noted.

6.5 RECOMMENDATIONS

The purpose of the study is to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. After the interviews were conducted with the pre-service teachers specialising in Accounting, some gaps were identified and this section provides some recommendations on those gaps.

The findings revealed that Accounting language is too unique for learners to understand. Besides, learners lack financial literacy skills which were meant to be learnt fully in Grade 9, therefore, learners are still struggling with Accounting foundation, basics and language. The recommendation in this study is that Financial Literacy has to be taught by an Accounting specialist teacher as this will expose learners to basic Accounting concepts fully. In addition, the culture of speaking English should be instilled in learners within the schooling context to ensure that learners understand English in general, as this will also assist them in analysing and interpreting financial information within the text in Accounting.

Scarcity of teaching resources was also revealed as a challenge by Accounting pre-service teachers undergoing teaching practice in rural schools during Accounting lesson delivery. In this regard, the recommendation is for teachers and learners to conserve the scarce teaching aids the school possesses. The recommendation encourages teachers to improvise and as Accounting pre-service teachers, to fundraise to generate some income to purchase calculators and well standardised textbooks. Professional teachers and pre-service teachers must go an extra mile to acquire funds in a form of donations from different financial institutions and Non-Profit Organisations to buy necessities for teaching and learning Accounting. Moreover, Accounting teachers must ensure that they order the correct stationery for teaching Accounting

to accommodate the socio-economic issues of the learners. Textbooks must be ordered according to the recent curriculum and requisitions must be done accurately. Lastly, the Head of Department must see to it that pre-service teachers specialising in Accounting during teaching practice have adequate teaching resources to steer Accounting teaching and learning sessions to be credible enough.

The high rate of absenteeism amongst learners was identified as one of the challenges that were affecting the effectiveness of teaching practice and Accounting lesson delivery in rural schools. The following recommendations were made: Parents must also form a partnership with the school to assist where possible. This is where they will understand their roles as parents in terms of the educational needs of learners. Regular meetings scheduled for parents may also assist in terms of decreasing the high rate of absenteeism amongst learners. Rewarding learners for observing punctuality to school will create competition amongst learners of coming early to school and learners will realise how crucial it is to observe punctuality in all aspects of social life.

Pre-service teachers complained about professional teachers and mentor teachers who were not supportive during the teaching practice duration. The recommendations made in this study are to train professional teachers and mentor teachers on how to provide support and guidance to pre-service teachers during teaching practice. Due to this, pre-service teachers will feel free to consult about many challenges that are related to Accounting content. During Accounting lesson observations, mentor teachers should give constructive criticism on areas of lesson improvement in Accounting. Mentor teachers in Accounting must be trained on how to support Accounting pre-service teachers during teaching practice. There must be regular meetings in the department and classroom visitations to see where pre-service teachers need assistance and support. Mentor teachers must make developments known on how to best teach the Accounting content.

Large class size was also identified by pre-service teachers as a challenge while teaching Accounting during teaching practice in a rural context. The following recommendations were made: Firstly, Universities training teachers should incorporate courses that prepare teachers with the skills to deal with the overcrowded classrooms for pre-service teachers to be equipped with necessary classroom management skills. Secondly, the extraordinary efforts that the pre-

service teachers are taking to manage overcrowded classrooms should be identified and applauded.

6.6 RECOMMENDATIONS FOR FURTHER RESEARCH

The following recommendations for future research have been provided below:

- This study has only explored teachers' experiences of teaching Accounting in a rural context during teaching practice in one Higher Institution of Education in KwaZulu-Natal. Therefore, a much larger study involving a range of schools from other Higher Institutions of Education in KwaZulu-Natal and other provinces and countries is needed to get a better picture and clear perspective of the magnitude of pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice.
- The study involved pre-service teachers' experiences only; it would be interesting to conduct a study with more participants including learners and professional teachers' experiences of having pre-service teachers in a school to get the voices of the learners and professional teachers about having pre-service teachers during teaching practice for teaching Accounting.

6.7 CONCLUSION OF THE STUDY

The main aim of this study was to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice. The research in this study revealed that teaching practice plays a significant role in the development of professional teachers. However, undergoing teaching practice has demerits, particularly, when teaching practice is held in a rural school. Many contextual challenges hinder the effectiveness of Accounting content delivery in rural schools such as large class size, language as a barrier to teaching and learning of Accounting, absenteeism amongst learners, scarcity of teaching resources, lack of support from the school and mentor, poor infrastructure and facilities, insufficient monitoring of progress by university tutors, ICT access in rural schools and lack of motivation amongst learners. Pre-service teachers learnt from these challenges.

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18 May 2020

Ms Khulelaphi Silindile Mdluli (SN 212527021)
School of Education
College of Humanities
Edgewood Campus
UKZN
Email: 212527021@stu.ukzn.ac.za

Dear Ms Mdluli

RE: PERMISSION TO CONDUCT RESEARCH

Gatekeeper's permission is hereby granted for you to conduct research at the University of KwaZulu-Natal (UKZN) towards your postgraduate studies, provided Ethical clearance has been obtained. We note the title of your research project is:

"Exploring pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal."

It is noted that you will be constituting your sample by conducting as interviews with third and fourth year level students registered for a Bachelor of Education degree on the Edgewood campus. (Taking in account the regulations imposed during the lockdown ie restrictions on gatherings, travel, social distancing etc. ZOOM, Skype or telephone interviews recommended).

Please ensure that the following appears on your notice/questionnaire:

- Ethical clearance approval letter;
- Research title and details of the research, the researcher and the supervisor;
- Consent form is attached to the notice/questionnaire and to be signed by user before he/she fills in questionnaire;
- gatekeepers approval by the Registrar.

You are not authorized to contact staff and students using 'Microsoft Outlook' address book. Identity numbers and email addresses of individuals are not a matter of public record and are protected according to Section 14 of the South African Constitution, as well as the PAIA and POPI Act. For the release of such information over to yourself for research purposes, the University of KwaZulu-Natal will need express consent from the relevant data subjects. Data collected must be treated with due confidentiality and anonymity.

Yours sincerely



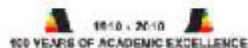
**DR KE CLELAND
REGISTRAR (ACTING)**

Office of the Registrar

Postal Address: Private Bag X54001, Durban, South Africa

Telephone: +27 (0) 31 260 8005/2206 Facsimile: +27 (0) 31 260 7824/2204 Email: registrar@ukzn.ac.za

Website: www.ukzn.ac.za



Founding Campuses:  Edgewood  Howard College  Medical School  Pietermaritzburg  Westville

30 June 2020

Miss Khulelaphi Silindile Mdluli (212527021)
School Of Education
Edgewood Campus

Dear Miss Mdluli,

Protocol reference number: HSSREC/00001470/2020

Project title: Exploring pre-service teachers experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal.

Degree: Masters

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 05 June 2020 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted **FULL APPROVAL**.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

This approval is valid until 30 June 2021.

To ensure uninterrupted approval of this study beyond the approval expiry date, a progress report must be submitted to the Research Office on the appropriate form 2 - 3 months before the expiry date. A close-out report to be submitted when study is finished.

All research conducted during the COVID-19 period must adhere to the national and UKZN guidelines.

HSSREC is registered with the South African National Research Ethics Council (REC-040414-040).

Yours sincerely,



INFORMED CONSENT LETTER FOR PRE-SERVICE TEACHERS SPECIALISING IN ACCOUNTING



Social Sciences, College of Humanities
University of KwaZulu-Natal
Edgewood Campus

Dear Participant

My name is Khulelaphi Mdluli. I am a Masters student studying at the University of KwaZulu-Natal, Edgewood Campus, in South Africa. The title of my Masters study is: Exploring pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal.

In this study, I am interested in exploring pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal. I am conducting my study in one Higher Education Institution in KwaZulu-Natal. I wish to obtain your consent to conduct an individual and focus group interview with you. The focus group and individual interview will be about your teaching practice experiences of teaching Accounting in rural schools. University is one of my case studies. To gather the information, I am interested in asking you some questions.

Please note that:

- Your confidentiality is guaranteed as your inputs will not be attributed to you in person, but reported only as a population member opinion.
- The interview may last for about 15 to 20 minutes and may be split depending on your preference.
- Any information given by you cannot be used against you, and the collected data will be used for purposes of this research only.
- Data will be stored in secure storage and destroyed after 5 years.

- You have a choice to participate, not participate or stop participating in the research. You will not be penalized for taking such an action.
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- Your participation is voluntarily in which you may withdraw any time you feel like.
- If you are willing to be interviewed, please indicate (by ticking as applicable) whether or not you are willing to allow the interview to be recorded by the following equipment:

In the event of any problems or concerns/questions you may contact me at:

Email: 212527021@stu.ukzn.ac.za

Cell: 0739358042 / 0659579852

My supervisor is Dr. J.C Ngwenya, Edgewood campus of the University of KwaZulu-Natal.

Contact details: email: Ngwenyaj@ukzn.ac.za

Phone number: 0837239134

UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus

Govan Mbeki Building

PrivateBagX54001

Durban

4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557 Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Thank you so much for your corporation in this study. God bless you.

CONSENT

I

.....(Name) have been informed about the study entitled: Exploring pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal by Khulelaphi Mdluli

I understand the purpose and procedures of the study.

I have been given an opportunity to answer questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.

I have been informed about any available compensation or medical treatment if injury occurs to me as a result of study-related procedures.

If I have any further questions/concerns or queries related to the study I understand that I may contact the researcher at 0739358042 / 0659579852.

If I have any questions or concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researchers then I may contact:

UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus

Govan Mbeki Building

Private Bag X54001

Durban

4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

I hereby provide consent to:

	Willing	Not willing
Audio-record my interview / face-to-face interviews		
Audio-record my interview / focus group interviews		

Signature of Participant

Date

FOCUS GROUP INTERVIEW SCHEDULE

TOPIC: Exploring pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal.

My name is Khulelaphi Mdluli. I am currently pursuing Master of Education degree at the University of KwaZulu-Natal, Edgewood Campus, in South Africa.

The purpose of my study is to explore pre-service teachers' experiences of teaching Accounting in a rural context during teaching practice from one Higher Education Institution in KwaZulu-Natal. Your involvement is purely for academic purposes only, and there are no financial benefits involved. Your participation will be voluntary and will remain confidential.

This interview is about your experiences of teaching Accounting in rural schools during teaching practice. **You are not allowed to disclose the names of the schools.** The duration of the interview will be about 15 to 20 minutes. Audio recordings will be made, and will be transcribed and coded for study. Your transcribed interview will remain confidential at all times, and your anonymity is guaranteed. This will be achieved by not using your real names.

1. What is teaching practice?
2. Is teaching practice helpful to you as a pre-service teacher? Why?
3. What are the challenges you encounter in rural schools during teaching practice period?
4. How do above mentioned challenges affect the way you teach Accounting?
5. How do you overcome or deal with challenges you encounter during teaching practice while teaching Accounting?
6. What have you gained from teaching practice that you did not learn from University?

Appendix 5: Language Certificate



ZANEZ EXPERT EDITING

Registered with the South African Translators' Institutes (SATI)
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SACE REGISTERED

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02 December 2020

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TO WHOM IT MAY CONCERN

CERTIFICATE OF EDITING A THESIS (212527021)

This serves to confirm that I have read and edited **KHULELAPHI SILINDILE MDLULI's Master Thesis** titled: **EXPLORING PRE-SERVICE TEACHERS' EXPERIENCES OF TEACHING ACCOUNTING IN A RURAL CONTEXT DURING TEACHING PRACTICE FROM ONE HIGHER EDUCATION INSTITUTION IN KWAZULU-NATAL**. The candidate corrected the language errors identified. The document is of an acceptable linguistic standard.

Yours faithfully

Dr. K. Zano
Ph.D. in English

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KHULELAPHI'S MASTERS THESIS *By Khulelaphi Mdluli*

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