

Reconceptualising Praxis Pedagogy of the Accounting Curriculum and Assessment Policy Statement in Secondary Schools

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Abstract

The primary purpose of this paper is to reconceptualise the praxis pedagogy of the Curriculum and Assessment Policy Statement (CAPS) in accounting subjects in secondary schools. In South Africa, the Department of Basic Education (DBE) introduced a curriculum policy, CAPS, for all school subjects. This policy is a guide to teaching and learning, and assessment in schools. Teachers consult this document for pedagogical practices as it indicates the aims of education and of the subject. It is therefore important to understand the pedagogical process teachers follow in applying the theory of CAPS in practice, particularly in accounting; thus, this study was conducted. The study addressed one research question: How do accounting teachers use praxis pedagogy for CAPS curriculum in South African schools? intersection of curriculum policy, accounting pedagogy, and praxis conceptual framework was adopted with a focus on how teachers translate CAPS requirements into meaningful classroom practice. This qualitative study was located under a constructivist paradigm and phenomenological research design. Data was collected through semi-structured interviews with ten accounting teachers who were selected using a convenience sampling method. The results reported that accounting teachers' praxis pedagogy for CAPS is through employing various teaching strategies that intend to achieve CAPS and the subject aims. These include critical thinking, a learner-centred approach and a case study-based approach. Given the above results, the study concludes that accounting teachers' praxis pedagogy should be developed to provide a paradigm shift in the teaching practices, the curriculum must be amended to ensure appropriate content delivery, and advanced teaching strategies must be proposed for teachers. The study advocates an urgent revision of CAPS and a clear indication of teaching strategies for implementation through an interlinked pedagogy approach to praxis pedagogy for accounting teachers.

Keywords: Accounting, CAPS, Praxis Pedagogy, Revised Curriculum, Teaching Strategies

Introduction

The South African school curriculum has undergone multiple revisions over the past three decades, largely driven by political transformation and policy reform. The overarching objective of these curriculum changes has consistently been to improve the quality of teaching and learning within schools. A recurring pattern in South Africa's education system is that successive Ministers of Education have introduced curriculum reforms aimed at addressing perceived shortcomings and closing systemic gaps. In 1994, the introduction of Outcomes-Based Education (OBE) marked a significant shift in curriculum philosophy; however, OBE was later criticised for incorporating outdated content and racially insensitive language (Chisholm, 2005). This led to the introduction of Curriculum 2005 by the National Department of Education in 1997, which itself underwent revision in 2000, resulting in the Revised National Curriculum Statement (RNCS). The RNCS was implemented in the General

Education and Training (GET) phase in 2002 following substantial teacher critique (DoE, 2002; Chisholm, 2005) and later extended to the Further Education and Training (FET) phase in 2008. Persistent concerns regarding coherence and consistency prompted the Minister of Basic Education to appoint a task team in 2009 to evaluate the RNCS and identify its limitations (Rajoo, 2012).

In response to these ongoing challenges, the Curriculum and Assessment Policy Statement (CAPS) was introduced in 2011 to strengthen the quality of teaching and learning in South African schools. CAPS, which remains the current curriculum policy, is not a fundamentally new curriculum but a revised version of the National Curriculum Statement that adopts a different approach to curriculum delivery (Mbatha, 2016). While it retains the core principles of the NCS, including social transformation, critical and active learning, high levels of knowledge and skills, progression, human rights, recognition of indigenous knowledge systems, and efficiency in teaching (DBE, 2012), CAPS places greater emphasis on curriculum clarity and standardisation. It provides detailed prescriptions regarding content coverage, pacing, assessment tasks, and mark allocations across subjects (DBE, 2011c).

Despite these intentions, CAPS has faced criticism for its limited pedagogical guidance (Moodley, 2013; Altinyelken, 2009). Unlike OBE, CAPS does not explicitly prescribe teaching methods, leaving educators to determine how curriculum content should be delivered. This has created challenges in subjects such as accounting, where effective teaching requires integration of theory and practice. While CAPS specifies accounting content, timelines, and resources, it offers little direction on praxis pedagogy, resulting in ambiguity for teachers (DBE, 2011c; Rajoo, 2012).

Accounting is defined by the Department of Basic Education as the “logical, systematic and accurate selection and recording of financial information and transactions, as well as a compilation, analysis, interpretation, and communication of financial statements and managerial reports for use by the interested parties” (DBE, 2011c, p.8). This definition underscores its dual theoretical and practical nature. School accounting education develops competencies in Financial Accounting, Managerial Accounting, and Auditing, preparing learners for professional and socially oriented roles (Mbili, 2019). Scholars highlight the necessity of hands-on engagement to internalise and apply accounting concepts (Barac & Du Plessis, 2014; Ngwenya, 2014; Kwarteng, 2016; Salome & Chukwunwendu, 2014), reinforcing the importance of a curriculum that balances theory and practice.

The practical orientation of accounting places specific demands on pedagogy. Effective teaching must extend beyond rule-based instruction to promote conceptual understanding, critical thinking, and application (Alemu, 2015; Kwarteng, 2019; Killen & Wells, 2009). CAPS positions teachers as facilitators of learning, implicitly encouraging learner-centred approaches, yet conventional teacher-centred methods remain prevalent, limiting the development of applied competencies (DBE, 2011c). Instructional strategies adopted by educators significantly influence learners’ achievement and mastery of accounting concepts, making pedagogically sound practice critical for curriculum outcomes.

Although prior studies have examined curriculum reform, implementation challenges, teacher training, and resource constraints under CAPS (Ndlovu, Khumalo & Mokoena, 2023; Motsoeneng, Manzi & Moreeng, 2023), few have focused on how teachers enact praxis pedagogy. Existing research often describes challenges and experiences rather than exploring teachers’ professional agency in adapting and innovating their pedagogical practices. Praxis pedagogy, understood as the reflective integration of theory and practice informed by contextual realities, remains underexplored in CAPS-aligned accounting education (Motsoeneng & Moreeng, 2023; Moloi & Molise, 2021).

This study addresses the gap by investigating the lived classroom practices of accounting teachers and examining how they interpret, translate, and enact CAPS requirements through praxis pedagogy. It explores the strategies teachers adopt both prescribed and innovative to foster learner engagement and skill development, as well as the ways they reflect on and adapt their teaching in response to classroom realities, curriculum expectations, and resource limitations. Through foregrounding teachers’ professional actions and reflections, the study aims to advance understanding of how curriculum policy is meaningfully enacted in practice rather than merely applied in theory.

Through integrating analysis of curriculum reform, accounting pedagogy, and praxis, this study contributes to debates on context-sensitive and responsive teaching. Its findings have implications for curriculum development, teacher professional learning, and policy refinement, strengthening the alignment between CAPS requirements and the dual theoretical-practical nature of accounting education in South African schools.

Conceptual framework

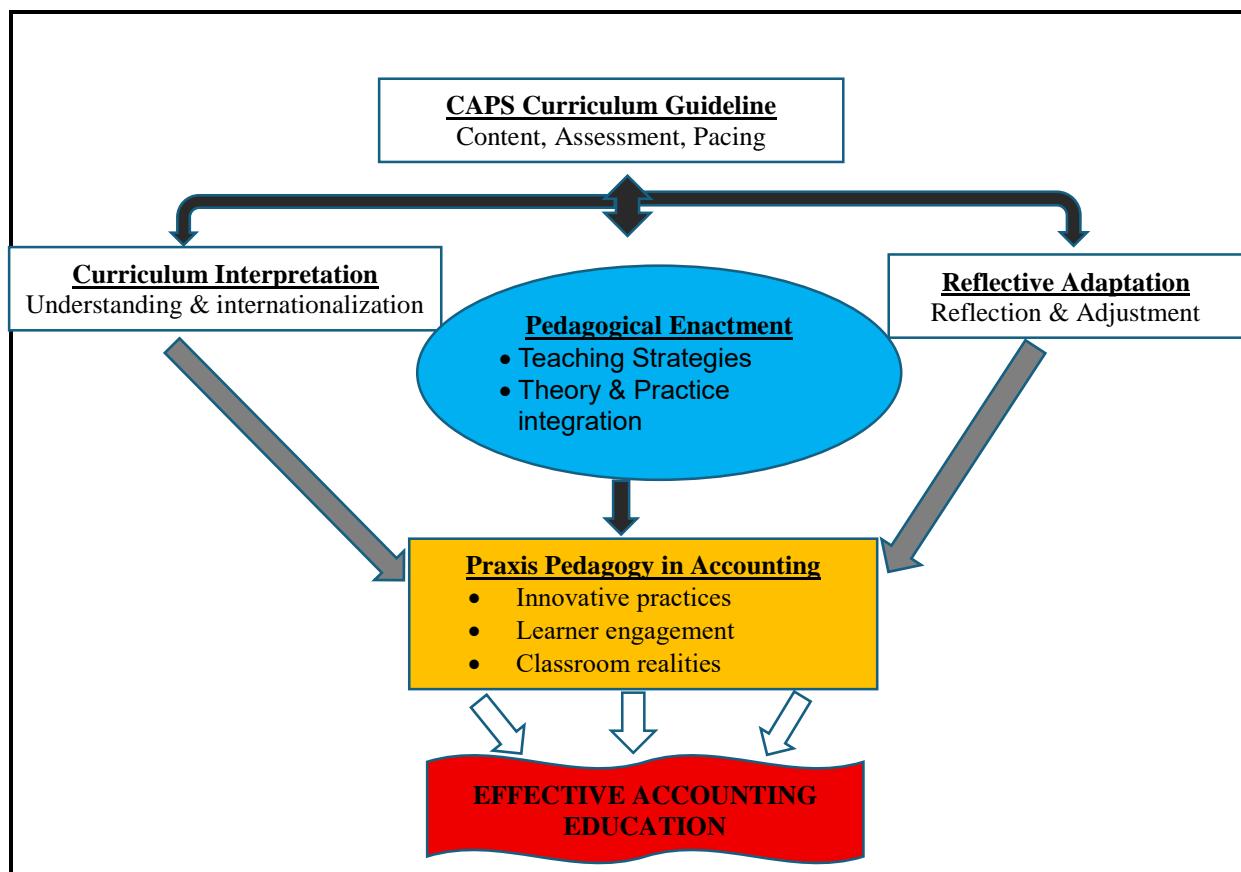
The conceptual framework of this study is grounded in the intersection of curriculum policy, accounting pedagogy, and praxis, with a focus on how teachers translate CAPS requirements into meaningful classroom practice. While CAPS provides detailed guidance on curriculum content, assessment, and pacing (DBE, 2011c), it leaves teachers significant discretion regarding instructional strategies. This creates a space in which teacher agency, reflective

practice, and contextual adaptation become central to effective pedagogy (Altinyelken, 2009; Motsoeneng & Moreeng, 2023).

The framework conceptualises accounting education as a dynamic process in which theory and practice must be integrated to achieve the dual objectives of conceptual understanding and applied competence (Barac & Du Plessis, 2014; Ngwenya, 2014). It identifies three key elements: curriculum interpretation, pedagogical enactment, and reflective adaptation. Curriculum interpretation refers to how teachers understand and internalise the CAPS directives for accounting, including content coverage, assessment requirements, and instructional pacing. Pedagogical enactment involves the strategies teachers employ to engage learners in both theoretical and practical accounting activities, fostering analytical, problem-solving, and collaborative skills (Kwarteng, 2016; Alemu, 2015). Reflective adaptation captures teachers' continuous evaluation of their practices, including modifications in response to classroom realities, learner needs, and resource constraints, reflecting the principles of praxis pedagogy (Moloi & Molise, 2021; Motsoeneng & Moreeng, 2023).

Within this framework, praxis pedagogy serves as the central mechanism linking curriculum policy to classroom practice. Teachers are not passive implementers of CAPS; instead, they actively mediate the curriculum through reflection, decision-making, and contextualised application. This approach recognises that effective teaching in accounting requires a balance between fidelity to curriculum objectives and responsiveness to the specific needs of learners (Killen & Wells, 2009; DBE, 2011c).

The conceptual framework thus provides a lens for examining how accounting teachers enact CAPS in practice, highlighting the interactions between curriculum guidance, pedagogical choices, and teacher agency. It supports the study's aim of exploring the strategies, reflections, and adaptations that characterise praxis pedagogy in accounting classrooms. By foregrounding teacher action and reflective practice, the framework situates the research within a context-sensitive, practice-oriented perspective, bridging policy intention with classroom reality. Below diagram illustrate the study's conceptual framework.



Research objectives

This study is guided by a primary research objective, which is to explore and understand how praxis pedagogy is implemented by accounting teachers within the CAPS curriculum in South African schools.

Methodology

This study adopts a qualitative approach to explore the implementation of praxis pedagogy among accounting teachers within the CAPS framework. Qualitative research is well-suited for investigating complex social phenomena, as it prioritises context, depth, and subjective interpretation, enabling an understanding of how teachers navigate and enact pedagogical practices (Creswell & Poth, 2016; Creswell, 2016; Merriam & Tisdell, 2016).

The research is grounded in a constructivist paradigm, which views reality as socially constructed through participants' experiences and interactions (Lincoln & Guba, 1985). This perspective supports the exploration of how teachers interpret and operationalise CAPS in their classroom practice. A phenomenological design was employed to examine the lived experiences of accounting teachers, uncovering the essence of how praxis pedagogy is enacted under curriculum mandates (Moustakas, 1994; Van Manen, 2016).

Ten participants were recruited using purposive convenience sampling. Criteria included a minimum of three years' accounting teaching experience, active engagement with CAPS, and willingness to participate. This sampling approach ensured participants possessed relevant expertise while accommodating practical accessibility constraints (Patten & Newhart, 2018).

Data were collected through semi-structured interviews, allowing participants to describe their daily teaching practices, interpretive challenges, and adaptations in implementing CAPS. Interviews, conducted face-to-face over two weeks and lasting 45–60 minutes, were audio-recorded with consent, and field notes captured nonverbal cues and contextual details (Brinkmann & Kvæle, 2018).

The data were analysed using Braun and Clarke's (2006) six-phase thematic analysis: familiarisation, coding, theme identification, theme review, defining themes, and reporting. Themes reflected patterns in teachers' interpretation, pedagogical enactment, and reflective adaptation of praxis pedagogy. Trustworthiness was ensured through member checking, bracketing, an audit trail, and triangulation with field notes and participant feedback (Nowell, Norris, White, & Moules, 2017).

Ethical clearance was obtained from the relevant committee (CUT/HREC 2024/000348), and informed consent was secured from all participants. Confidentiality was maintained through pseudonyms, and participants were informed of their right to withdraw at any stage without consequence (Allen & Wiles, 2016).

Findings and discussions

This study sought to address one critical research question: How do accounting teachers use praxis pedagogy for CAPS curriculum in South African schools? Results outlined that teachers use various teaching strategies that will demonstrate the ability to achieve the aims indicated in the curriculum policy and the subject. These strategies are elaborated below; participants' voices were included to provide rigour and comprehension to the question being answered.

Critical Thinking as the Praxis Pedagogy for Accounting Teachers

Accounting teachers adopt critical thinking strategies to demonstrate and achieve the aims stated in the CAPS accounting document. Teachers believe that accounting theory can be applied in practice through the use of critical thinking strategies to facilitate learning. The CAPS content is presented theoretically and requires both teachers and learners to be critical thinkers; hence, teachers view critical thinking as an appropriate strategy in their pedagogical practice.

Some teachers reported using small group discussions, where learners are given topics to brainstorm and share different ideas related to the content. Others explained using demonstrations with pictures related to accounting and posing questions that guide learners toward understanding the topic. Teachers emphasised that critical thinking is essential to ensuring lessons are delivered effectively and achieving the subject's aims, which include producing learners who can think critically within the accounting profession.

For example, Teacher 3 explained that “*the best way to deliver theorised CAPS content in our pedagogy is through employing a critical thinking strategy. This strategy allows us teachers to apply something theoretical to learners in an appropriate practice*”, while Teacher 2 noted that “*to accommodate both theory and practice, we can use teaching strategies such as critical thinking where learners can share different perspectives on the topic to make it understandable.*” Teacher 8 added that “*I also use constructive methods such as questioning that allows learners to be critical in their thinking*”, and Teacher 5 highlighted that “*in my accounting pedagogy practice, I link the theory in the CAPS with the practice in class. During this session, I use questioning learners so they can be involved and interactive and thinking.*”

All teachers mentioned that they still utilise critical thinking strategies as a process of applying theory to practice. This was viewed as granting learners the ability to solve complex accounting problems and encouraging learners to be active in their learning. All teachers acknowledge that they use questioning and scenarios from the question papers for praxis pedagogy. According to the findings of this study, such strategies were necessary to achieve the aims of the accounting CAPS and industry expectations. Real-life scenarios are good for accounting teaching and learning since they can demonstrate understanding of knowledge.

Learner-Centred Approach as Praxis Pedagogy for Accounting Teachers

The results indicated that accounting teachers demonstrate praxis pedagogy by employing learner-centred teaching strategies. Participants acknowledged using this approach to ensure the effective translation of theory into practice. One of the aims of CAPS and the accounting curriculum is to encourage independent learning, prompting teachers to allocate significant class time for learners to discover and construct content on their own. Teachers emphasised that learner interaction plays a critical role in successfully implementing the CAPS accounting curriculum.

Teachers reported that learner-centred methods make learning meaningful and accommodate diverse learner needs. They facilitate group work, particularly for higher-order questions, allowing learners to identify and solve problems independently while teachers assist only those encountering difficulties. Questioning, learner-centred methods, and problem-solving emerged as key strategies for praxis pedagogy, enabling learners to think critically and address social problems in accounting.

For example, Teacher 1 explained that “*to teach the content of CAPS in a process that is expected, I use learner-centred approach. I have observed that learners learn best when they are given the opportunity to be on their own,*” while Teacher 7 noted that “*in all my pedagogy, especially in accounting, I teach CAPS content by employing different strategies such as learner-centred approach because my learners are matured and they become more involved in their learning.*” Teacher 6 added that “*CAPS do not provide precise teaching strategies to facilitate the delivery of content, so I use various strategies that I believe are appropriate for different topics. These include a learner-centred approach, and I apply it in most of my teaching practices.*”

These findings indicate that accounting teachers’ praxis pedagogy under CAPS is reflected through the adoption of learner-centred approaches, which promote independent work and collaborative learning. Teachers believe that this strategy is effective for applying theoretical content to practice. Learner-centred pedagogy is particularly appropriate for practical subjects such as accounting, as it allows learners to build on each other’s knowledge and achieve deeper understanding during classroom practice.

Case Study-Based Approach as the Praxis Pedagogy for Accounting Teachers

Teachers reported that they use case studies as a key strategy for implementing CAPS accounting content through praxis pedagogy. Participants emphasised that case studies are effective in achieving the aims of CAPS, particularly in developing learners’ ability to solve business problems. While the CAPS document outlines content that requires case study strategies, it is primarily theoretical; teachers noted that classroom practice with case studies helps make the content practical and applicable. All participants agreed that case studies encourage a balance between theory and practice. Although CAPS provides scenarios as examples, teachers often select more recent or real-world cases to ensure learners engage with content relevant to the accounting profession.

For instance, Teacher 10 stated that “*Accounting CAPS specify that all learners must be capable of solving business cases and problems. The policy also outlines the content to ensure that learners obtain these skills of solving cases, so for me, using case studies is a more acceptable practice to impart this theory.*” Teacher 4 explained that “*Accounting content has changed; it’s no longer about calculations, recordings and bookkeeping*

but about ensuring that learners gain skills of analysing and solving business issues, so in my teaching of CAPS, I use case studies mostly as they allow learners to analyse and show skills of solving problems.” Teacher 7 added that “I normally select case studies that reveal real-life experiences and real business challenges because that is what is stipulated in CAPS. These life experiences ensure that theory is well demonstrated into practice, and I believe that is the acceptable practice for us teachers.”

The findings indicate that case studies play a significant role in praxis pedagogy for CAPS accounting. They provide learners with opportunities to think critically, propose solutions, and apply theoretical knowledge to real-life contexts, thereby supporting the CAPS aims and demonstrating the integration of theory into practice.

The results that emerged in the data analyses of this study demonstrated that accounting teachers' praxis pedagogy for CAPS is through adopting three main teaching strategies, including critical thinking, a learner-centered and a case study approach. These findings are supported by various scholars for instance, Schreder (2014) and Ngwenya (2012) maintain that the previous curriculum in accounting was too procedural, where learners were taught only how to calculate and record, while the new curriculum policy on accounting (CAPS) has become too theoretical and emphasises more critical thinking skills and analysis skills. CAPS (2011c) also highlights values such as social transformation, active and critical thinking, high knowledge and high skills, progression, human rights, valuing indigenous knowledge systems, and quality and efficiency in teaching (DBE, 2012). Kwarteng (2014) asserts that the perfect practice of delivering accounting curriculum is to employ teaching strategies that will demonstrate achievements of goals indicated in CAPS. The changed accounting curriculum encourages teachers to use active teaching methods to teach skills of critical thinking, which will allow learners to be able to solve problems (Ngwenya, 2016). Furthermore, Ngwenya and Hlophe (2022) add that the current accounting curriculum requires teaching approaches that are mostly reinforcing higher-order thinking skills, including critical thinking, real-life scenarios, case study analysis, role play, problem-based presentations and problem-solving. Accounting teachers mostly employ teaching strategies that they are comfortable to use; however, the critical eye must be utilised to verify if they are accepted practices to apply theory to practice. There are regular teaching strategies that teachers well understand and employ in accounting, namely, the lecture method and the project-based.

The study also reported that the learner-centred approach is what teachers believe is appropriate for CAPS praxis pedagogy. Although these were words from participants, in accounting, this finding is debatable as in most cases, teachers are observed using a more teacher-centred approach. Rahman, Rahman and Rahaman (2021) opined that in Bangladesh, teachers are frequently using teacher-centred methods like the lecture method to teach accounting subjects at secondary schools, and limited learner-centred teaching methods are used. According to Deng, Liu, and Feng (2023), not allowing learners to learn on their own deprives them of the privilege of independence, peer learning and feedback, which comprise an interactive teaching strategy for the accounting subject. The authors further assert that to understand the content, knowledge of accounting, teachers must create room for learners to learn on their own. Employing the study's conceptual framework was necessary as it guided the development of themes from the data, which support the development of praxis pedagogy in accounting. Through conceptual framework, it is easy to advocate for these teaching strategies be mostly adopted in accounting CAPS praxis pedagogy.

Umalusi (2014) pointed out that pedagogical approaches that teachers can adopt include a learner-centred approach or a problem-based approach. In accounting, the learner-centred approach and problem-based approach are mostly encouraged to allow learners to develop their entrepreneurial skills, think critically and choose their careers wisely (Msomi, 2015). Allowing learners to develop their skills in accounting will allow them to match international accounting standards. Results showed that teachers in accounting believe that their praxis pedagogy for CAPS also relies on case study teaching approaches. CAPS (DBE, 2011c) support this finding and indicates that some topics need to be delivered using case studies. Rahman, Rahman and Rahaman (2021) also postulate that case studies are used in accounting in secondary schools to teach accounting as recommended by the curriculum. We announce that case studies actively support learners' comprehension for accounting and, as such, propose the interlinked pedagogy approach for accounting teachers. The findings of this study align closely with prior research, reinforcing the shift towards more learner-centered and critical thinking-oriented pedagogies in accounting education. Schreder (2014) and Ngwenya (2012) highlight that previous curricula prioritised procedural skills, whereas the current CAPS emphasises critical thinking and conceptual understanding. Previous research advocate for teaching approaches that foster higher-order thinking skills through real life scenarios, case studies, and problem-solving activities, which resonate with the strategies reported by the participants in this study. The emphasis on active, learner-centered methods reflects the curriculum's values of social transformation, human rights, and indigenous knowledge, as outlined by the DBE (2012). Furthermore, effective teaching strategies which should demonstrate achievement of CAPS goals supports the study's finding that teachers employ diverse pedagogical approaches to meet curriculum aims. While these results support prior findings, they also diverge from traditional procedural methods, highlighting a paradigm shift in accounting pedagogy towards fostering analytical and critical skills essential for real world application. Overall, the study's results substantiate

the ongoing transformation in accounting teaching practices advocated by previous scholars and curriculum policies.

Conclusions and recommendations

This study sought to reconceptualise accounting teachers' praxis pedagogy within the CAPS framework used in South African secondary schools. The main concern addressed was the absence of clear teaching strategies in CAPS for effectively delivering accounting content. Guided by intersection of curriculum policy, accounting pedagogy, and praxis, with a focus on how teachers translate CAPS requirements into meaningful classroom practice conceptual framework and using a qualitative, phenomenological design, the study explored how teachers translate CAPS theory into everyday classroom practice.

The findings highlighted a single overarching theme, praxis pedagogy, supported by three interrelated sub-themes: critical thinking, learner-centred approaches, and case study-based learning. These approaches are commonly used by teachers to bridge the gap between the theoretical expectations of the curriculum and the practical realities of teaching. Conceptual framework of intersection of curriculum policy, accounting pedagogy, and praxis provided a useful structure for understanding how educational goals, learning experiences, instructional organisation, and assessment practices can work together to strengthen teaching effectiveness. The results showed that teachers need not only a solid understanding of curriculum content but also pedagogical skills to promote deeper learning and meaningful skill development.

Based on these findings, policymakers should consider revising CAPS to include clear pedagogical guidance, especially for subjects that require practical application, such as accounting. Doing so would minimise uncertainty and support more consistent teaching practices across schools. Continuous teacher development is also crucial, and training programmes should focus on enhancing praxis pedagogy. Workshops and in-service training can help teachers build their capacity to promote critical thinking, use learner-centered methods, and apply case-based learning effectively. School leaders, including principals and departmental heads, should encourage reflective teaching practices that allow teachers to experiment with and refine their instructional methods.

This study proposes the interlinked pedagogy approach to praxis pedagogy for accounting teachers. This interlinked pedagogy approach integrates critical thinking, a learner-centred and case study approach which offers an innovative strategy for teaching accounting effectively in schools. Through prioritising critical thinking, we argue that learners are encouraged to actively question, analyse and evaluate the curriculum being delivered. The learner-centered dimension ensures that teaching and learning are tailored to learners' individual needs, allowing them to engage with complex accounting concepts at their own pace and from varied perspectives. The case study approach connects theoretical knowledge to practical, real-world scenarios, enabling learners to understand how accounting principles directly apply to everyday financial decision-making. We, therefore, assert that collectively, these interlinked pedagogical practices cultivate analytical, independent and practically skilled learners and position them to navigate the complexities of accounting as a subject confidently.

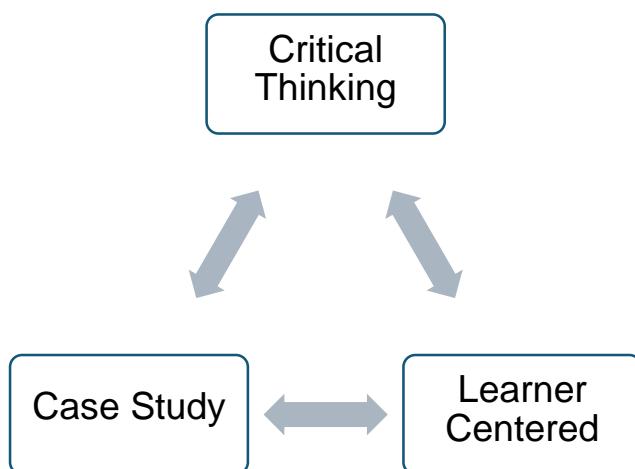


Figure 2

Interlinked Pedagogy Approach

Future research should use quantitative methods to measure how praxis pedagogy influences learner achievement and engagement in accounting. Longitudinal studies could explore the lasting effects of these

interlinked strategies across various school contexts and learner backgrounds. Comparative curriculum studies may also offer valuable insights by examining how other education systems integrate pedagogy into curriculum policy and how such models could be adapted to the South African setting. Finally, further investigation into teacher autonomy is needed to understand how freedom in instructional decision-making affects the adoption of innovative teaching strategies and how flexible the CAPS framework is in supporting such practices. Using a small sample became the limitations of this study.

Conflict of interest

The authors hereby declare that there is no conflict of interest concerning the publication of this article.

Author Contribution

The authors affirm their contributions to the paper as follows: Nosihle Sithole conceived the study, designed the experiments, participated in data collection, and drafted the initial version of the manuscript. Nosihle Sithole and Bianca Mkhize-Simelane collaborated on the literature review and developed the conceptual framework. Xolani Khohliso contributed to interlinked pedagogy approach to praxis pedagogy for accounting teachers, consolidated the contributions of the study and proofread the article. All authors were involved in planning the study, guiding the manuscript's development, validating the research instruments, and interpreting the data. Additionally, all authors reviewed the manuscript, refining the scientific details and formatting it. They all read and approved the final version of the manuscript.

Data Availability Statement

Data will be made available upon request.

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