

Teaching Accounting through Critical Accounting Research: The Origin and Its Relevance to the South African Curriculum

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Abstract : South Africa has maintained the effort to uphold its guiding principles in terms of its constitution. The constitution upholds principles such as equity, social justice, peace, freedom and hope, to mention but a few. So, such principles are made to form the basis for any legislation and policies that are in place to guide all fields/departments of government. Education is one of those departments or fields and is expected to abide by such principles as outlined in their policies. Therefore, as expected education policies and legislation outline their intentions to ensure the development of students' clear critical thinking capacity as well as their creative capacities by creating learning contexts and opportunities that accommodate the effective teaching and learning strategies, that are learner centered and are compatible with the prescripts of a democratic constitution of the country. The paper aims at exploring and analyzing the progress of conventional accounting in terms of its adherence to the effective use of principles of good teaching, as per policy expectations in South Africa. The progress is traced by comparing conventional accounting to Critical Accounting Research (CAR), where the history of accounting as intended in the curriculum of SA and CAR are highlighted. Critical Accounting Research framework is used as a lens and mode of teaching in this paper, since it can create a space for the learning of accounting that is optimal marked by the use of more learner-centred methods of teaching. The Curriculum of South Africa also emphasises the use of more learner-centred methods of teaching that encourage an active and critical approach to learning, rather than rote and uncritical learning of given truths. The study seeks to maintain that conventional accounting is in contrast with principles of good teaching as per South African policy expectations. The paper further maintains that, the possible move beyond it and the adherence to the effective use of good teaching, could be when CAR forms the basis of teaching. Data is generated through Participatory Action Research where the meetings, dialogues and discussions with the focused groups are conducted, which consists of lecturers, students, subject heads, coordinators and NGO's as well as departmental officials. The results are analysed through Critical Discourse Analysis since it allows for the use of text by participants. The study concludes that any teacher who aspires to achieve in the teaching and learning of accounting should first meet the minimum requirements as stated in the NQF level 4, which forms the basic principles of good teaching and are in line with Critical Accounting Research.

Keywords : critical accounting research, critical discourse analysis, participatory action research, principles of good teaching

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