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Challenges of Teaching Accounting in Rural Secondary Schools in South Africa: Systematic Review

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ABSTRACT

This study sought to explore the teaching of accounting in rural secondary schools, with a focus on the challenges teachers face when teaching Accounting in rural schools. The research study is underpinned by Social Constructivism theory, which emphasises the importance of understanding in learning and the role of social interaction in cognitive development. The study employed a qualitative-research approach located within the traditions of the interpretivism paradigm. Literature relevant to the phenomenon was reviewed, and themes that emerged from the articles were discussed. Data analysis was conducted using thematic analysis. The findings revealed significant challenges in teaching Accounting in rural secondary schools, including inadequate resources, lack of qualified teachers, professional development, language of teaching and learning, and learners' lived experiences. Based on the findings, the study recommends the development of context-specific accounting curricula, the provision of resources and training of teachers, and the establishment of partnerships between schools and local businesses. The study contributes to the existing body of knowledge on accounting education and provides insights for policymakers, educators, and researchers seeking to improve accounting education in rural secondary schools.

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1. INTRODUCTION

Accounting education plays a crucial role in equipping students with financial literacy skills and preparing them for successful careers in the business sector (Lawson *et al.*, 2014). However, in rural secondary schools, the teaching of accounting faces unique challenges that impact students' access to quality education and opportunities for future economic empowerment. The teaching of accounting in rural secondary schools is a critical aspect of education that has far-reaching implications for the economic development of rural communities. Accounting is an essential life skill that empowers individuals to manage their financial resources effectively, make informed decisions, and contribute to the economic growth of their communities (Samkin & Stainbank, 2016). However, rural secondary schools face unique challenges in delivering quality accounting education, including inadequate infrastructure, limited access to resources, and a shortage of qualified teachers (Machokoto, 2017). These challenges can result in a lack of financial literacy among rural students, perpetuating cycles of poverty and limiting their opportunities for economic mobility (Mabunda, 2018).

Furthermore, the accounting curriculum in rural secondary schools may not be tailored to meet the specific needs of rural students, who often require practical skills to manage their family businesses or personal finances (Ntshoe, 2015). The lack of relevance and applicability of the accounting curriculum can lead to disengagement and poor academic performance among rural students (Krasodomska & Godawska, 2021). Therefore, it is essential to explore the phenomenon of teaching Accounting in rural secondary schools, with a special focus on the challenges. This systematic review aims to contribute to the existing body of knowledge on Accounting education, providing insights and recommendations for improving the teaching and learning of accounting in rural secondary schools. Globally, accounting education has been recognized as a vital component of secondary school curricula (Chen, 2014). In South Africa, research has shown that rural schools often have limited access to resources, including textbooks, technology, and qualified teachers (Machokoto, 2017; Ntshoe, 2015). Furthermore, the curriculum may not be relevant to the needs of rural students, who often require practical skills to manage their family businesses or personal finances (Mabunda, 2018).

The teaching of accounting in a rural context presents several challenges, resulting in a lack of financial literacy and limited economic opportunities for rural students. The problem is multifaceted, with inadequate infrastructure, limited access to resources, and a shortage of qualified teachers being major contributors (Machokoto, 2017). The challenge of teaching the discipline of accounting in a rural context manifests itself in poor student performance in the National Senior Certificate (NSC), especially in rural settings. The challenges result in rural students being disadvantaged in terms of accounting knowledge and skills, limiting their potential to contribute to the economic development of their communities. Therefore, this study aims to understand the dynamics that impede the teaching of accounting in rural secondary schools.

2. METHODS

This section discussed methodological approaches adopted in the study. It justifies the utilisation of the research paradigm, research approach, sampling procedures, and data generation methods applied in the study.

2.1. Research paradigm

The study employed an interpretive research paradigm to understand the challenges of teaching Accounting in rural schools (Dikgale & Chauke, 2024). Interpretivism is a research paradigm that emphasises the subjective nature of reality, recognizing that individuals construct their meanings and interpretations of the world around them. This paradigm is concerned with understanding the "why" and "how" of social phenomena, rather than just the "what" (Davies & Fisher, 2018).

In the context of this study, interpretivism is appropriate because it allows for an in-depth exploration of the challenges in teaching Accounting in rural secondary schools. By using an interpretive approach, we were able to capture the meanings and interpretations of teachers, students, and other stakeholders involved in accounting education in rural secondary schools. Epistemologically, the interpretivism paradigm believes that reality is socially constructed (Ngwenya & Maistry, 2012). Consequently, literature on teachers' views on the challenges they face when teaching in rural schools would enable researchers to construct knowledge on the dynamics of teaching Accounting in rural contexts.

2.2 Research approach

This study employed a qualitative research approach to explore the challenges in teaching accounting in rural secondary schools. As other studies states that the qualitative research is concerned with understanding the meaning and essence of experiences, focusing on the subjective experiences of individuals (Dikgale & Chauke, 2024). This qualitative study was guided by several principles that ensured a comprehensive and nuanced exploration of the challenges of teaching accounting in rural secondary schools. Meaning-making was a core principle, focusing on understanding the interpretations and meanings teachers, students, and stakeholders assign to their experiences in rural accounting education (Davies & Fisher, 2018). By exploring these perspectives, the study uncovered the complex factors influencing teaching and learning. Contextualization is another crucial principle, recognizing that accounting education is shaped by social, cultural, and historical contexts unique to rural secondary schools. This consideration will provide a rich understanding of the environmental factors impacting accounting education.

2.3 Sampling and data generation

Purposive sampling was used to choose relevant literature on the challenges of teaching Accounting in rural schools. To ensure a comprehensive understanding of the challenges and opportunities in this context, literature was chosen based on its relevance, credibility, and focus on rural secondary schools. Studies were selected from peer-reviewed journals, academic books, and reports from reputable organizations, including the Journal of Accounting Education (Mabunda, 2020).

The literature review focuses on the experiences of accounting teachers, students, and school administrators in rural secondary schools, as they are knowledgeable about the phenomenon. Key studies include Mabunda (2020), who explored the challenges faced by accounting teachers in rural secondary schools, who investigated the impact of curriculum changes on accounting education in rural secondary schools (Ntshoe, 2022). By analysing and synthesising these studies, this systematic review aims to provide a comprehensive understanding of the challenges in teaching accounting in rural secondary schools.

2.4. Data analysis

Thematic data analysis was used to analyse the data. The thematic analysis undertaken in this desktop study revealed a plethora of challenges in teaching Accounting in rural secondary schools. A comprehensive review of the literature yielded several recurring themes, including the myriad challenges faced by accounting educators in rural contexts, such as limited resources, inadequate teacher training, and curriculum irrelevance (Mabunda, 2020; Machokoto, 2017). Furthermore, the need for context-specific teacher training and support emerged as a critical factor in addressing the unique challenges of rural secondary schools (Machokoto, 2017; Ntshoe, 2022).

The analysis also highlighted the significance of practical experience and real-world applications in accounting education, underscoring their potential to enhance student engagement and understanding (Chen, 2014). Additionally, the impact of curriculum changes on accounting education in rural secondary schools was a prominent theme, with concerns about relevance and applicability featuring prominently (Ntshoe, 2022). Through the identification of these themes, this study provides a nuanced understanding of the complexities surrounding accounting education in rural secondary schools, thereby informing policy and practice.

3. RESULTS AND DISCUSSION

The study is social constructivism theory (Amineh & Asl, 2015). The theory believes that knowledge is socially constructed. As a result, students are actively involved in the creation of knowledge. Therefore, the theory is deemed relevant because it assisted researchers in developing a full understanding of the challenges teachers face when teaching Accounting in rural secondary schools in South Africa. The theory further emphasised that students are active participants who are always interested in learning new knowledge (Amineh & Asl, 2015).

3.1. Understanding Rurality Context

The phenomenon of challenges and opportunities in teaching Accounting in rural secondary schools is deeply rooted in the context of rurality (Hogan, 2016). Rural areas are characterized by geographic isolation, limited access to resources, lower population density, and smaller economic bases, leading to unique social, economic, and cultural dynamics (Machokoto, 2017). These factors contribute to challenges such as limited access to qualified Accounting teachers, insufficient resources and infrastructure, and difficulty in attracting and retaining Accounting professionals (Chen, 2014). The literature on rurality highlights the significance of understanding these nuances to develop effective strategies for addressing the challenges and opportunities in accounting education in rural secondary schools (Mabunda, 2020).

Research has shown that rural accounting teachers face unique challenges, including limited access to professional development opportunities and resources (Machokoto, 2017). Furthermore, rural students may have limited exposure to accounting professionals and role models, potentially impacting their career aspirations and choices (Chen, 2014).

To address these challenges, it is essential to develop context-specific solutions that consider the unique needs and circumstances of rural secondary schools (Hogan, 2016). This may involve providing targeted professional development opportunities for accounting teachers, developing rural-specific accounting curricula, and fostering partnerships between

schools and local businesses to provide students with practical experience and mentorship (Mabunda, 2020).

3.2. Challenges and Strategies of Teaching Accounting in Rural Schools

3.2.1. Limited resources

The issue of limited resources is a pervasive challenge in teaching Accounting in rural secondary schools. Research has consistently shown that rural schools face significant resource constraints, including inadequate infrastructure, insufficient textbooks, and limited access to technology (Ngwenya, 2017; Ntshoe, 2019). According to other literature, these limitations hinder the effective teaching and learning of accounting, making it difficult for students to develop essential skills and knowledge (Madenyi, 2020). A study by (Ngwenya, 2017), found that rural accounting teachers in Zimbabwe struggled to access relevant textbooks and educational resources, forcing them to rely on outdated materials. Similarly, research in South Africa highlighted the challenges faced by rural schools in accessing digital technologies, which are essential for contemporary accounting education (Ntshoe, 2019; Madenyi, 2020) noted that the lack of resources in rural schools resulted in a significant gap in accounting knowledge and skills between rural and urban students.

In accounting education, group projects and discussions enable students to share knowledge, develop problem-solving skills, and apply theoretical concepts to real-world scenarios. Research supports collaborative learning in improving student engagement, motivation, and academic achievement (Bartlett & Smith, 2017).

Effective implementation of these strategies requires planning and adaptation to rural school contexts. Teachers should consider factors such as limited technology access and diverse student needs (Mumtaz, 2000). To address these challenges, teachers can utilise online forums, video conferencing, and adaptable curriculum materials. By incorporating collaborative learning and flipped classroom approaches, teachers can create engaging, interactive, and effective learning environments.

3.2.2. Teacher shortages

Teacher shortages are a pervasive challenge in teaching Accounting in rural secondary schools. Research has consistently shown that rural schools face difficulties in attracting and retaining qualified accounting teachers, leading to a shortage of skilled educators (Kritzinger, 2017; Olivier, 2019). This shortage has severe consequences, including inadequate subject matter expertise, insufficient guidance and support for students, and limited opportunities for professional development. The scarcity of qualified accounting teachers exacerbates the difficulties faced by rural schools, ultimately affecting the quality of education and student outcomes (Du Plessis, 2018).

Factors contributing to teacher shortages in rural areas include geographic isolation, limited job opportunities and career advancement, and poor working conditions and infrastructure (Kritzinger, 2017). Rural schools often struggle to compete with urban schools in terms of benefits and resources, making it difficult to attract and retain top teaching talent (Olivier, 2019). Furthermore, the lack of professional development opportunities and support for rural accounting teachers can lead to feelings of isolation and frustration, ultimately contributing to teacher burnout and turnover.

3.2.3. Professional development opportunities

Professional development opportunities are essential for Accounting teachers in rural secondary schools to enhance their subject matter expertise, teaching skills, and knowledge

of industry developments. However, research has shown that rural accounting teachers often face challenges in accessing professional development opportunities due to geographic isolation, limited funding and resources, and lack of support from school administrators (Machokoto, 2017; Ntshoe, 2019).

To address these challenges, it is crucial to provide targeted professional development opportunities for rural accounting teachers. Online courses and webinars can be an effective way to reach rural teachers, as they can be accessed from anywhere and at any time (Madenyi, 2020). Workshops and conferences can also provide valuable opportunities for rural teachers to network with peers and industry professionals, and to learn about best practices and industry developments (Olivier, 2019). Mentorship programs can also be beneficial, as they can provide rural teachers with guidance and support from experienced educators.

Collaborations with industry professionals can also provide rural accounting teachers with valuable insights and knowledge of industry developments (Kritzinger, 2017). Additionally, professional development opportunities can help rural accounting teachers develop leadership and management skills, which are essential for effective teaching and learning (Du Plessis, 2018). Research has shown that professional development opportunities can have a positive impact on teacher quality and student outcomes (Graham, 2018). Therefore, it is essential to prioritize professional development opportunities for rural accounting teachers. This can be achieved through government initiatives, partnerships with industry and education institutions, and support from school administrators (Ngwenya, 2017).

3.2.4. Language of teaching and learning

The language of teaching and learning is a critical factor in Accounting education, particularly in rural secondary schools where students may not be proficient in the language of instruction. Research has shown that language barriers can hinder students' understanding of accounting concepts and affect their academic performance (Graham, 2018). In South Africa, for example, many rural schools use English as the language of instruction, although many students' home language is not English (Ntshoe, 2019). Also, agrees that this can create a barrier to learning, particularly in subjects like accounting that require a high level of technical vocabulary and comprehension (Madenyi, 2020).

Educators can use a variety of strategies, such as using multilingual resources and materials (Kritzinger, 2017; Olivier, 2019) states that providing language support for students who are not proficient in the language of instruction can also be beneficial. Visual aids and practical examples can also be used to illustrate accounting concepts and make them more accessible to students. Additionally, encouraging students to use their home language to explain accounting concepts to their peers can help to create a more inclusive and supportive learning environment (Mabunda, 2020).

Furthermore, research has shown that language barriers can also affect the ability of accounting teachers to effectively teach and communicate with their students (Du Plessis, 2018). Therefore, it is essential to provide accounting teachers with the necessary support and resources to overcome language barriers and effectively teach accounting concepts to their students (Ngwenya, 2017).

3.2.5. Learners' lived experiences

Learners' lived experiences play a crucial role in shaping their understanding and engagement with accounting education in rural secondary schools. Research has shown that learners' personal experiences and backgrounds can influence their motivation and interest

in learning accounting (Bui, 2020). For instance, learners from rural areas may have limited exposure to accounting practices and concepts, making it challenging for them to relate to the subject matter. Moreover, learners' lived experiences can also impact their self-efficacy and confidence in learning Accounting. Learners who have had negative experiences with accounting in the past may develop a fixed mindset, believing that they are not capable of learning accounting (Mthembu, 2018). On the other hand, learners who have had positive experiences with accounting may develop a growth mindset, believing that they can learn and improve their accounting skills (Ngcobo, 2020).

Educators can use a variety of strategies to connect learners' lived experiences to accounting education. For example, educators can use real-life scenarios and case studies that are relevant to learners' lives, making accounting more relatable and interesting (Makhubela, 2019). Educators can also encourage learners to share their personal experiences and perspectives on accounting, creating a safe and inclusive learning environment (Ndlovu, 2020).

Furthermore, research has shown that learners' lived experiences can also impact their career aspirations and choices (Moyo, 2019). Learners who have had positive experiences with accounting may be more likely to pursue a career in accounting, while learners who have had negative experiences may be less likely to do so. Therefore, educators need to provide learners with positive and meaningful experiences with accounting, inspiring them to pursue a career in the field.

3.3 Discussion of Findings

Teaching Accounting in rural schools presents several factors that include a lack of resources, a shortage of teachers, little professional development for accounting factors, and the language of teaching and learning. Findings suggest that a shortage of resources hinders the teaching of accounting in rural schools (Ngwenya, 2017). This was characterised by the shortage of textbooks used by accounting students. Thus, students could not make meaning of the subject of accounting if they did not have important resources such as textbooks. Subject such as Accounting depends more on the information in the textbooks. It was found that some accounting teachers leave rural schools for urban schools for various reasons, including lack of resources and better working conditions (Olivier, 2019). Sometimes in rural schools, Accounting is taught by unqualified teachers. This has a detrimental effect on the subject knowledge and pedagogical content knowledge. Hence, students cannot construct knowledge when facing these challenges (Amineh & Asl, 2015). Professional development of accounting teachers teaching in rural schools emerged as the greatest challenge. Accounting teachers from rural schools have limited access to professional development opportunities (Madenyi, 2020). This may be triggered by a lack of resources they can use to develop themselves with disciplinary knowledge. School management seems to be contributing to the challenges of teaching in rural schools because they do not provide opportunities for teacher growth. The findings underscore the importance of language in the teaching of accounting in rural schools (Graham, 2018). However, the majority of students in rural schools are incompetent in the language of learning and teaching. This makes it challenging to facilitate students' understanding of the subject matter. By so doing students become passive recipients of knowledge instead of active creators of accounting knowledge as advised (Amineh and Asl, 2015).

3.4. Recommendations

Based on the findings of this study, we offer the following recommendations:

- (i) Addressing systemic inequalities: Policymakers and educators must address the systemic inequalities that affect rural students' access to quality education. This includes providing additional funding and resources to rural schools, improving teacher training programs, and implementing policies that promote equity and inclusivity.
- (ii) Culturally responsive teaching practices: Teacher training programs should emphasise culturally responsive teaching practices that cater to the diverse needs of rural students. This includes adapting pedagogical approaches to meet the unique needs of rural students, incorporating real-life examples and case studies that resonate with their experiences.
- (iii) Innovative solutions: Educators and policymakers should explore innovative solutions to address the resource constraints faced by rural schools in teaching accounting. This includes leveraging online learning platforms, collaborative partnerships with local businesses, and community-based projects to provide students with hands-on experience and practical skills. Community engagement: Rural schools should engage with local communities to provide students with real-world learning experiences and practical skills. This includes partnering with local businesses, organizations, and industries to provide internships, mentorship programs, and job shadowing opportunities.
- (iv) Technology integration: Rural schools should prioritize technology integration to enhance teaching and learning. This includes investing in digital tools, software, and platforms that provide students with access to quality educational resources, online learning opportunities, and virtual mentorship programs.
- (v) Teacher support: Educators and policymakers should provide rural teachers with ongoing support and professional development opportunities to enhance their teaching practices and address the unique challenges of teaching accounting in rural contexts.
- (vi) Curriculum reform: The accounting curriculum should be reformed to reflect the needs and experiences of rural students. This includes incorporating real-life examples, case studies, and practical applications that resonate with rural students' experiences and prepare them for success in their future careers.

By implementing these recommendations, educators, policymakers, and stakeholders can work together to improve the teaching and learning of accounting in rural secondary schools, ensuring that rural students receive a high-quality education that prepares them for success in their future careers.

4. CONCLUSION

This study has highlighted the complex challenges faced by rural secondary schools in teaching accounting, including socio-economic factors, limited resources, and the need for culturally responsive teaching practices. The findings of this study underscore the importance of addressing these challenges to ensure that rural students receive a high-quality Accounting education that prepares them for success in their future careers. By understanding the unique needs and experiences of rural students, educators, and policymakers can develop targeted solutions to improve the teaching and learning of accounting in rural contexts.

The study's recommendations offer a roadmap for improving accounting education in rural secondary schools. By prioritizing community engagement, technology integration, teacher support, and curriculum reform, educators and policymakers can create a more equitable and effective accounting education system that serves the needs of rural students. Ultimately, this study demonstrates the need for a comprehensive and multifaceted approach to addressing the challenges faced by rural secondary schools in teaching accounting.

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6. AUTHORS' NOTE

The authors declare that there is no conflict of interest regarding the publication of this article. Authors confirmed that the paper was free of plagiarism.

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