PRINT: ISSN 0975-1122 ONLINE: ISSN 2456-6322
International Journal of
EDUCATIONAL SCIENCES

Full text open access online (Since 2009)

PRINT: ISSN 0975-1122 ONLINE: ISSN 2456-6322

Int J Edu Sci, 54(1): 20-36 (2026)
DOI: 10.31901/24566322.2026/54.1.1434

Teaching Challenges and Learning Gaps in First-Year University Accounting Course

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KEYWORDS Assessment Disparities. Curriculum Misalignment. Educational Policy Reform. Higher Education Transition. Pedagogical Challenges. Student Preparedness

ABSTRACT The transition from high school to university accounting education poses significant challenges for students and lecturers. This study examines the gaps between high school and first-year university accounting education in South Africa and explores the challenges lecturers encounter when teaching first-year students. The research adopted a qualitative design to gain in-depth insights into these issues. Data were collected through semi-structured interviews and focus group discussions with six accounting lecturers and twelve first-year students. Responses were transcribed, coded, and analysed thematically using ATLAS.ti software. Findings indicate significant curriculum misalignment between high school and university accounting programs, resulting in inadequate student preparedness and difficulties in applying theoretical knowledge to practical scenarios. Lecturers reported challenges such as insufficient teaching time, diverse student backgrounds, and negative learning attitudes. The study concludes that bridging programs, curriculum updates, and improved instructional strategies are essential to enhance student readiness and support successful transitions to university-level accounting education.