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Rural as Potential, not Pathology: A Case of Rural Accounting Teachers' Practices in South Africa

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ABSTRACT This paper notes the relationship between the changing conceptions and focus of Accounting as a discipline and its influence on the revised South African school curriculum. The paper focuses on how the curricular changes influence rural teachers' understandings of their daily practices as Accounting teachers, especially with regard to assessment and the selected pedagogy of their classrooms. The paper adopted a qualitative, interpretive inquiry using interviews, lesson observations and document analysis to respond to the key research question. Three Further Education and Training Accounting teachers were purposively selected in one rural school. The findings indicate that the unique discipline of Accounting and the contextual constraints determine how teaching and assessment happen in Accounting. These constraints place restrictions on the quality of interaction and feedback that teachers can offer their Accounting learners. Despite these complexities in teaching Accounting in a rural school, teachers devised pedagogical adaptations to sustain their practices.

INTRODUCTION

Prior to the implementation of the National Curriculum Statement (NCS) in the Further Education and Training (FET) band (Grades 10-12), Accounting was mainly regarded as the art of recording transactions. As a result "many teachers regarded knowledge of the recording or book keeping process as a major outcome for subject Accounting" (Department of Education (DoE) 2008: 8). This traditional teaching of Accounting was considered too narrow and procedural and too mechanical, and it forced the learners to rely on memory only (Barac and du Plessis 2014). Consequently assessment in Accounting was used primarily as a measuring tool to serve the purpose of grading and ranking individual learners in class (Vandeyar and Killen 2007).

Implementation of the NCS resulted in reconceptualisation and redesign of the subject of Accounting. This reconceptualisation had a direct bearing on teaching, learning and assessment approaches and procedures. The change in content is reflected in the restructuring of old and new topics and the conceptual approaches which resulted in new ways of facilitating learners' learning. All teachers involved had to adopt new approaches in teaching, learning and assessment of their particular subjects. This change brought with it various implications for transforming teaching and assessment practices, as it required teachers to follow several new approaches to planning, teaching and assessment (Wylie and Lyon 2015).

In terms of the Subject Assessment Guidelines (SAG) Accounting is viewed as a specialised "language of communicating financial information" (DoE 2008: 8). This implies that the subject is regarded as a discipline of communicating financial information for the making of appropriate financial decisions (DoE 2011). The shift in the focus of the subject called for a change in the way in which Accounting is taught and assessed. The SAG recommends open assessment dialogue or two-way communication between the learner and teacher to engage learners in debates while challenging them to think creatively (DoE 2008, 2011).

An issue facing Accounting teachers is therefore the need for them to change their teaching and assessment practices and align them with the requirements of the new curriculum. However, many teachers may lack the conceptual knowledge to integrate effectively, especially if they have been trained in terms of the traditional bookkeeping model. Such teachers may well believe that the recording function is an end in itself which hinders the acquisition of many skills.

Understanding of concepts is specified as the first skill in each Accounting topic. It serves as a foundation for application, analytical and

evaluation skills (DoE 2003, 2011). This calls for the use of a conceptual approach which emphasises the development of conceptual skills. While the understanding of the concepts is regarded as the point of departure in Accounting, it also promotes the transfer of knowledge to be used in analysing financial information and solving unstructured problems. However, teachers who were used to a procedural approach which emphasised understanding of procedures as the first skill to be followed when recording transactions, found themselves faced with challenges associated with restructuring classroom practices to allow for conceptual understanding as the point of departure.

While the shifts in the discipline and curriculum policy were being made, Accounting teachers were not necessarily staying in sync with these changes, except insofar as it was a new requirement. It was deemed necessary to explore teachers' understandings of the shifts in the epistemological nature of the discipline of Accounting, and how their understandings are impacting on their classroom practice. Of particular significance is that such shifts have been foisted upon teachers across South Africa, with little regard for the peculiarities of different contexts. Rural contexts in which teaching and learning occur have received scant attention in policy formulation.

Teaching and Assessment in Accounting

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 so that they develop skills such as critical thinking (Eskola 2011; Jackson and Chapman 2012; Tempone et al. 2012; Barac and du Plessis 2014). Eskola (2011), argues that the technical and procedural content of Accounting lends itself easily to passive teaching techniques that focus on the transference of knowledge. These techniques deprive learners from engagement with the material in a meaningful and transformative manner. Evans and Cable (2011), view these traditional teaching strategies as the information processing teaching model.

The subject of Accounting has been developed to ensure that learners are equipped with critical thinking, communicating, and mathematical, collecting, analysing, interpreting and organising skills (DoE 2011). Eskola (2011) sees Accounting as a discipline which needs more practice by doing concrete exercises, and further explaining that in this subject there is a need to complement teaching methods as most learning happens outside of the scope of teaching. Research in Accounting education (Fortin and Legault 2010; Eskola 2011; Jackson and Chapman 2012; Barac and du Plessis 2014) has shown that the adoption of alternative teaching approaches can lead to development of Accounting competencies. 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.

Sandell and Svensson (2014) and Evans and Cable (2011) view cooperative learning as a teaching model which encourages interactive learning in Accounting. In this model teachers and learners construct new knowledge through social interactions to enhance teaching and learning. Eskola (2011) found that group work was regarded as a teaching method that helped Accounting students to focus on learning. Coetzee and Schmulian (2012) argue that by working in groups Accounting learners foster greater participation, self-confidence and communication skills. Ngwenya (2013) states that when students work together and interact with their peers and teachers they can give feedback to each other by explaining and discussing various responses. This increases learners' understanding and critical thinking skills.

Bonney (2015) argues that adoption of the case study method can contribute to depth of understanding by fostering an active approach to learning by presenting technical and theoretical issues in a very practical context. Similarly, Smart et al. (2013) and Barac and du Plessis (2014) mention that in case studies and scenarios learners are presented with a real-life situation, problem or incident related to a topic. They are expected to assume a particular role and to draw upon their own experience or prior learning to interpret, analyse and solve problems.

Communication skills are essential for learners to be able to transfer and interpret information easily and present ideas verbally or in writing. In order for learners to acquire communication and decision-making skills they require assessment tasks where they use social and col-

laborative skills that enable them to interact well and appropriately with others. Smart et al. (2013) used problem-based oral presentations to increase Accounting students' communication skills. Such presentations also provides teachers with insight into learners' current levels of understanding, allowing them to adjust subsequent classes to focus on problem areas while reducing time spent on areas that are already understood (Jackling and Watty 2010; Sin et al. 2012). Requiring learners to provide feedback to others and to explain their solutions verbally, encourages them to understand their work at a higher level (McMahon and Jones 2015; Wylie and Lyon 2015). This verbal feedback also offers learners the opportunity to seek clarification regarding solutions, where they are allowed to ask questions repeatedly if something is unclear. This paper examines teachers' understandings of shifts in the teaching and assessment approaches used in Accounting.

Rural Schools in South Africa

In South Africa rural schools have been considered as historically disadvantaged, as they were neglected during the political and educational struggles in South Africa prior to 1994. Inequitable distribution of educational resources to such schools before 1994 greatly disadvantaged them. The dawn of democracy in South Africa created new thinking around issues of rurality and the provision of education in rural areas. Despite the recurring implementation of new education policies, wide disparities in access to quality education remain a pestilence in rural areas (McQuaide 2009). The problems of rural schools are further aggravated by ongoing under-resourcing of schools. Access to human, physical and technological resources and a wide range of contextual challenges appear far more variable for rural schools. These contextual constraints, such as inadequate infrastructure in schools (buildings, equipment, etc.), lack of basic services (water, sanitation, etc.) and the long distances that learners must travel to get to school affects access to and the quality of education (Hlalele 2014). Moreover, a lack of qualified teachers, multigrade teaching, unreasonable teacher-learner ratios, irrelevant curricula or narrow scope of curriculum have serious implications for the quality of education (Masinire et al. 2014).

This paper focuses on Accounting teachers in a rural school. Its aim is to explore teachers' understandings of the growing conception of the nature of the discipline of Accounting and how this influences their classroom practices in a rural context.

RESEARCH DESIGN AND METHODOLOGY

This study was conducted in a rural secondary school located in Umgungundlovu District, in KwaZulu-Natal. Studies on teachers' conceptions and experiences of assessment, such as that of Vandeyar and Killen (2007), were conducted in resource-rich schools. Those that were conducted in rural schools are based on a deficit model which views people as having problems that need fixing (Ferreira 2006).

This rural school in this study, like its neighbouring schools, was faced with problems of lack of resources and isolation because of its geographical location, which also means that they receive d little support from subject advisors. This study aimed to draw insight from an under-resourced school where teachers' pedagogy and actions were often pathologised. A rural school was chosen with the aim of uncovering whether this pathologising was acceptable.

One school was selected from a rural cluster and three Accounting teachers (Khosi, Bonga and Busi – pseudonyms used to ensure confidentiality and anonymity) were purposively selected from this school in terms of their background and teaching experience. All three teachers were highly experienced and had been teaching Accounting in the FET phase.

The study adopted a qualitative approach as it was concerned with understanding the practices of the participants and the meaning that they make of them. The focus was on the perspective of the participants (Cohen et al. 2011; McMillan and Schumacher 2010). This study was guided by the interpretive paradigm which was concerned with meaning, making in an attempt to understand the subjective world of human experience (Cohen et al. 2011).

Semi-structured interviews of approximately 45 minutes each were used to probe the teachers' understandings. These were conducted at the participants' workplace during their free periods. Lesson observations were conducted to

verify some aspects and practices. Five Accounting lessons of 50 minutes each were observed per teacher. Video-recordings were used to collect data on the Accounting lessons. Document analysis helped to develop and substantiate themes that arose from the interviews and observations. Themes that emerged from the interviews were used as a framework to analyse documents. The teachers' master files and the learners' personal files and workbooks were analysed.

The interviews and lessons were tape-recorded and transcribed verbatim; the transcribed written text was then analysed. Each transcript was read a number of times to extract and identify codes. A process of open coding was used, and categories were established, reviewed and clustered into specific themes.

FINDINGS

In the discussion that follows the key issues raised by the three teachers are presented in themes.

Practice in the Context of Accounting Teaching

Teachers acknowledged the crucial role that written work played in enhancing learners' understanding of new knowledge and putting what had been learnt into practice. They indicated that the nature of the discipline required frequent and consistent written applications and tutorial exercises. This frequent practice enabled learners to develop an understanding of the new concepts and application of skills. They felt that mastery of skills and knowledge in Accounting comes from the written practice.

Khosi believed that learning in Accounting occurred largely by practice. She felt that the direct instruction teaching method alone would not work in a subject like Accounting, and that teachers also have to create spaces for learners to practice what they have been doing in class:

I cannot teach without giving them activities while explaining because Accounting is practical. For example, if I am teaching Income Statement, I have to give them work to do in class and at home to give them practice. (Khosi)

The teachers pointed out that learners had difficulty in understanding topics and questions which reflected solving problems relating to real-life scenarios in the Accounting world. Teachers said that learners struggle to apply their financial knowledge to analyse financial problems. However, they felt that repeated practice would lead to mastery of skills in Accounting; the more practice they gave learners, the more likely learners were to master the skills. Teachers believed that repeated exposure to Accounting concepts and problems could develop learners' competence and skills:

Their level of understanding in topics where they are given scenarios is a problem because they have to give reasons. We give them more practice. (Bonga)

In Grade 12 they are battling with the analysis of different sections. I normally give them more homework every day ... (Busi)

Teachers indicated that learners found it difficult and challenging to solve financial problems and draw conclusions based on analysis of the scenarios. For learners to understand the practical implications and value of the scenarios in Accounting they were given activities to enhance development of analytical skills. They said that when high-level thinking like interpretation was involved, this called for use of more practice examples.

Apart from learning content and procedural knowledge in Accounting, teachers also believed learners also need to master calculation skills so that they could manipulate Accounting concepts, theory and calculations. Teachers mentioned that learners often struggle with mathematical calculations, and they felt that because mathematics is embedded in the nature of the discipline, the only way for learners to become competent is to give them as many practice examples as possible:

They use different formulas to do calculations. They do class work or homework every day to give them more practice and to practice different methods to do calculations in Accounting. (Bonga)

… there are lots of calculations. … they are battling with problems which involve difficult calculations in Accounting. I also give them more work. (Khosi)

In addition to mastery of basic skills, teachers mentioned the importance of developing efficiency and accuracy in mathematical calculations. Bonga mentioned that Accounting allowed learners to use different methods to get to the answer when doing calculations. However, learn-

ers do not acquire these methods of calculation at the same pace. Although different methods could be used, Khosi found that it was not easy for learners to work out solutions to complex calculations.

Because Accounting is activity driven, teachers viewed practice of skills as very important. They acknowledged the crucial role that written work and independent practice played in facilitating learners' understanding of new knowledge and putting what had been learned into practice. They felt that the mastery of skills and knowledge in Accounting comes from written practice.

Teachers' Understanding of Feedback in Accounting

Teachers tended to value giving verbal feedback, and what emerged from the data was that they seemed to prefer giving whole-class verbal feedback. This was evident in learners' tests, assignments, projects and controlled classwork scripts, where they used evaluative comments to give feedback. At times direct feedback was given by crossing out a wrong amount or word and providing the correct answer. Sometimes teachers provided indirect or coded feedback by identifying the error without giving the correct answer, by writing 'accuracy, foreign entry or format'. Teachers stated that because solutions were given in class with learners, they put a mark on the correct answer and drew learners' attention to errors without correcting them:

Sometimes I write the correct answer or just cross the wrong answer because I know that we are going to do corrections in class. We pay more attention on those questions where they performed badly. (Khosi)

I just cross the wrong answer and write that the format is wrong or their calculations are not correct. (Busi)

Because of large numbers in classes, when teachers checked learners' work all they could do was indicate by assigning a tick or a cross whether answers were correct or incorrect. They did not have time to give lengthy written explanations on the written work. What they did was make a note of them and bring them to the attention of the whole class. So although written comments which gave clarity on areas that needed improvement were not provided, feedback was given in class with learners:

I know that I will explain more in class when doing the corrections with the learners because it works in Accounting if they are all involved in doing correction. (Bonga)

Teachers revealed that giving feedback on classwork and independent practice was a shared responsibility. It was the learners' responsibility to write solutions on the board while their teachers were checking and marking workbooks. Teachers only helped if learners needed assistance:

During marking and when they do corrections I ask them to do corrections on the board while others are giving answers. I only intervene if there is a problem. (Busi)

Sharing the responsibility of providing feedback was evident in Khosi's lessons. Learners were randomly chosen to record solutions on the board while other learners gave answers and wrote the correct answers in their exercise books. Other learners called out answers while one learner captured these on the board. Sometimes learners took turns to record solutions on different questions on the chalkboard. While learners did corrections, Khosi continued with marking and only helped if there was a need:

Khosi:	*Let's put the total, Maphumulo you are going to do the sales.*
Khosi:	*How much are the sales?* [Learner who is writing is waiting for the answer]
Learners:	*279 000 sales* [One learner adds total sales on the board]
Khosi:	*So for December?*
Learner 1:	*117 000 times 100 divide by 200 equals 58 500.*
Learner:	*What comes after sales?*
Learner 2:	*Cost of sales.*
Learner:	*The amount?*
Learners:	*31 000 times 200.* [In chorus]
Learners:	*Yes, write it under February*. [In chorus]
Learner:	*How much is the total?*
Learner 3:	*Total is 139 500.*
Khosi:	*There is something missing on the cost of sales*. [Teacher is intervening]
Learners:	*Brackets.* [In chorus]
Learner 4:	*All of them.*
Learner:	*What do I write now?*
Learner 5:	*Gross profit.*

During this process of writing solutions on the board, learners were assessing and correct-

ing themselves. This process allowed learners to discuss their work and to clarify misunderstandings as a class. In this way they got time to correct their mistakes and improve on their weaknesses.

Shared responsibility of giving feedback between teachers and the learners was an important, dynamic strategy in Khosi's class. Khosi structured the whole pedagogic experience in her lessons in such a way that it allowed learners to control the feedback to each other and the correcting process in a communal or whole-class approach. She was allowing this whole-class discussion to happen under the leadership of one or two learners at the front of the class. She constantly moved between the individuals and the whole class. While working with the individuals, she was conscious of the whole-class discussion that was taking place. When the learners in the whole-class discussion were experiencing difficulty, she stopped and moved from the individuals to the whole class to clarify issues. She does this and maintains order while the processes are unfolding in the classroom.

Teaching Context and the Quality of Teaching and Assessment

Large classes, workload, length of the Accounting syllabus and the frequency of the practice examples make it difficult to review each pupil's work. Bonga and Busi's responses highlighted that assignments took longer to mark and return to learners than was desirable. Due to the large number of submissions that had to be examined, the teachers' ability to offer effective feedback was compromised:

If it's an assignment I return it after 4 or 5 weeks. It is not easy to mark more than 75 assignments. We usually do corrections very late and there is no time for them to do corrections and there is no time to do it for the second time. (Bonga)

I return assignments after 3 or 4 weeks because it is not easy to mark so many assignments in one week. (Busi)

Large classes made it difficult to assess and provide feedback timely. There was often a long lag time between submission and return. Teachers admitted that the turnaround time was longer than it should be. As a result, learners were not given a second chance to improve their marks. This made formative feedback on assignments less effective.

Teachers stated that it was difficult and not practical to provide individual attention and feedback, especially in Grades 10 and 11. The scope of the syllabus and the need for syllabus coverage compromises teachers' ability to offer effective feedback. This is what they said:

There is too much work in Accounting. It is worse in Grade 10. Learners need more time and they have different problems. But there is no time to give them work until you see that they all understand. (Busi)

I think there is a lot of work in Accounting and that is a challenge. I always want to give them more work, especially those who are struggling. We just teach to complete the syllabus. (Bonga)

The length of the syllabus was challenging for the Accounting teachers. They often had to move on to other topics knowing that there were learners who may not have mastered a particular topic. They mentioned that they needed more time to teach and assess learners' grasp of new content. However, teachers were concerned that time allocated to teach Accounting and to give assistance to learners who needed further explanation was not enough.

Chorus Responses as a Teaching Strategy in Accounting

Chorus responses were used while summarising the lessons to allow learners to review new concepts. They were also used to check learners' understanding of the new knowledge. Teachers allowed chorus answers where learners had difficulty in finding the answer.

In instances where learners had difficulty in responding, giving answers in unison created a non-threatening learning environment, especially for those learners who needed more clarity on new knowledge. This is evident in their responses in Bonga's lesson:

Bonga:	*…What does GAAP mean?* [Waiting for the answer]
Learners:	*Murmuring*
Bonga:	*What do we mean by GAAP?* [Repeating the question and waiting for the answer]
Bonga:	*G stands for generally.* [Giving a clue]
Learners*:*	*Ge … ne … generally* [One learner and other learners

answer in chorus]

Bonga: *A stands for?*

Learners: *A … A … Accrual principle* [One learner. The other learners answer in chorus]

In the above extract, learners were not confident in their answers. One learner gave an answer and the other learners joined him by giving the answer in chorus. They were supporting each other by responding in chorus.

In Bonga and Busi's classes there were instances where learners had limited prior knowledge and were not familiar with the topic; chorus responses were allowed in order to provide support and guide the development of understanding:

Bonga: *Ok, what is the name of the business?* [Writing corrections on the board]

Learners: *Dubuza store.* [In chorus]

Bonga: *Ok, so when they do their physical stock checking ... when they did physical stock checking, how much was stock?*

Learners: *Murmuring* [Not sure of the answer]

Bonga: *According to their books, how much was the stock worth?*

Learners: *R14 000 ... R15 000.* [Giving different answers]

Bonga: *R15 000 ok, so business stock account b/d amounts to R15 000 and physical stock count? How much is it?* [Writing on the board]

Learners: *R14 800.* [In chorus]

Bonga: *It shows R14 800. So do you think we have a deficit there or a surplus?*

Learners: *Surplus .. .deficit.* [Giving different answers]

Bonga: *So this is more ok, so we have a deficit ... means a shortage ok.*

From the data it was evident that chorus responses were an accepted practice. Teachers did not see any problem with this kind of chorus answering. While learners were giving collective responses, they were all listening to each other's responses. In this way learners received feedback from their peers and from the teachers. This in turn gave learners time to correct their mistakes, while providing teachers with immediate feedback on the effectiveness of their teaching.

When given classwork or marking independent practice in class, learners were asked to read instructions as a class to emphasise the task requirements. Learners were told what was expected from them before doing an activity:

Busi: *Then let us do our example, read instructions.*

Learners: *On the 31st December, 2001 the previous financial year is 225 is still receivable then while 135 had been received in advance for the next financial year.* [Learners are reading the instruction]

Teachers valued communal reading where the whole class read instructions aloud. Teachers assumed that reading aloud would help learners to understand. While teachers were doing examples together with learners in class, instructions were read to clarify each and every step of the question.

DISCUSSION

This paper sought to explore Accounting teachers' understandings and practices in the teaching and assessment of Accounting. Its main aim was to determine teachers' understandings of the shifts in the Accounting curriculum and the implications of these for the teaching, learning and assessment of the subject in a rural school.

The paper revealed that various factors seemed to influence teaching, learning and assessment processes in Accounting classes. The nature of the discipline of Accounting and contextual constraints place restrictions on the quality of interaction and feedback that teachers can offer to their Accounting learners. Time, space and context influence whether teachers' understanding is able to be translated into practice. One of the injustices of the apartheid government in South Africa included high learner-teacher ratios in previously disadvantaged schools (Hlalele 2014). The Post Provisioning Norm (PPN) was implemented to alleviate the injustices of the past by lowering the learner-teacher ratios in all South African schools. Despite this, schools are still facing large classes and teach-

ing overloads (DoE 2009). Although this policy aimed to address the inequalities of the past, it failed to be effective at school level, especially in rural schools. Large class sizes, content overload, home environments of the learners and historical practice come together to manifest the particular kind of pedagogy. The complex and particular circumstances created by the physical context and the limited time that the teachers have to work with determine how teaching and assessment happens. This is confirmed in a number of studies which found that large class sizes, workloads and lack of resources hindered the adaption of teachers' assessment practices to the changing demands of the new curriculum (Cassim 2010; Reyneke et al. 2010; Moodley 2013).

Teachers view Accounting as a subject that requires a particular kind of practice and instruction. They indicated that written work and independent practice played a crucial role in putting into practice what learners had learned. This is in line with the work of Barac and du Plessis (2014), who argue that in Accounting students are taught skills that are needed in Accounting practice. The learners develop and master the unique Accounting skills, concepts and processes quickly by doing exercises repeatedly due to the practical nature of the subject. This is confirmed by both Jones (2009) and Eskola (2011), who emphasise the development of skills through constant practice.

Although teachers acknowledged the importance of consistent practice in Accounting, the extent to which the practice and provision of solutions could be done in qualitatively rich ways was impeded by the size of the classes. Activities and problem-solving exercises provided on a daily basis need immediate and frequent responses and feedback. It was impossible for the teachers to do all the marking within certain time frames in order to give constructive and timely feedback. This resulted in delayed feedback, which decreases its effectiveness as learners may have forgotten their work (Schartel 2012). This is similar to Ngwenya's (2013) finding that contextual constraints place restrictions on the quality of interaction and feedback that teachers can offer their Accounting learners.

According to Smart et al. (2013) the nature of the scenarios in Accounting requires learners to provide multiple, diverse solutions. However, in a situation where teachers had to mark more than 60 exercise books it was unlikely that they could include all options that might be correct. Circumstances in this rural school forced teachers to write short comments on learners' workbooks and to give detailed feedback in class, where learners got an opportunity to write corrections while discussion was in progress. In this way the written feedback was given merely as a stimulus to activate the longer-term communal feedback discussion in class. Such mutual oral feedback is viewed as a communicative learning tool which motivates learners to engage in the learning process where suggestions and explanations are discussed (Koen 2011).

Notwithstanding, the contextual constraints and complexities in teaching Accounting in a rural school, teachers devised strategies to sustain their practices. The current findings revealed that in a rural school where there is a heavy workload and large classes (in excess of 60 learners), teachers used a particular kind of pedagogy which provided sustenance to communal learning. During this process teachers could simultaneously give individual and whole-class feedback. Teachers shared the responsibility of providing feedback with learners in order to provide both individual and communal feedback. The feedback process was structured in such a way that teachers were able to provide commentary and feedback to individual learners while monitoring the whole-class discussion which was led by learners. Although feedback provided by learners may have been low-level, the very practice of providing feedback provided sustenance to the communal teaching and learning enterprise. The purpose it served was to build this community and the sense of belonging. This kind of feedback sustains the notion of communal learning where everybody is taking part in the process of providing feedback. In this way learners were activated as resources and owners of their own learning during the process of learning (McMahon and Jones 2015; Wylie and Lyon 2015).

In a context where there are more than 60 learners per class, it is almost impossible for the teacher to have all learners participating in a lesson each day. In this context teachers have learnt that if they want learner participation, the only way they can get it is by allowing chorus responses. Although in contemporary literature on teaching and learning the chorus response is viewed as a low-intensity instructional strategy

which encourages rote learning (Miller 2009), in this study Accounting teachers and the learners are comfortable with this kind of practice in the classroom. Even if learners were simply giving cognitively low-level responses, such responses were valued by the teachers because they saw it as a way of including all learners. The way in which chorus responding was used in Accounting contributed to the notion of communal learning in a rural context.

CONCLUSION

The findings of this study revealed that teachers' interpretation of contextual pedagogical responsiveness appear to be possible impediments to teachers' practices. In an attempt to cope with challenges teachers devised their own strategies to sustain their practices. The findings reflected that there is a particular kind of pedagogy operating within the rural context. Although these practices are not regarded as a sophisticated, progressive kind of pedagogy, they are still viewed by Accounting teachers as the best 'contextually appropriate pedagogy'.

This paper suggests that the teaching practices within rural areas should not be judged and pathologised because of their specificities of responsiveness to highly contextualised factors. While the paper is not celebratory of the communal pedagogy, it does attempt to shift the thinking about these practices by focusing on understanding what they are trying to respond to. The shift that the paper is making is that too often when researchers are looking at the practices of rural school teachers they only focus on their practices, without looking at or understanding what informs their practices. These practices yield a particular focus that could be condemned at superficial level, but when examined in more depth sees an attempt to move towards a kind of practice that has relevance and appropriateness, however flawed it may be in developing deep disciplinary shifts in epistemology.

The paper therefore highlights the need to understand teachers' own explanations of their practices, rather than condemning them. This study has been able to push the boundaries by looking at the nature of practice in Accounting, and the nature of the understanding of the discipline, as well as at what informs the practices.

RECOMMENDATIONS

The findings of this study revealed that Accounting teachers use a particular kind of pedagogy within the rural context. Despite the fact that these practices are not regarded as a progressive kind of pedagogy, Accounting teachers see value in them. The issue of rural pedagogy needs to be explored in a more nuanced way. This paper therefore emphasises the need to look beyond the overt practices of rural school teachers, and instead to focus on what informs these practices. Future researchers should be able to understand these pedagogies and the philosophical and underpinning theoretical moves that are being made within the rural context in order to question and re-examine these practices for their limits and potential.

What the study is suggesting is that researchers get inside those particular contexts and understand their nature, rather than viewing them from the perspective of middle-class suburbia. Future researchers should thus seek to understand what is happening in these contexts and why teachers still value the practices that they do.

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