



**Exploring the Alignment of Teaching Methods to
Students' Learning Styles in the Accounting
Curriculum**

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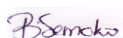
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June, 2025

Declaration

I, Bokang Semoko (201801631), declare that this dissertation, *Exploring the alignment of teaching methods to students' learning styles in accounting curriculum*, is my original work and has not been submitted previously, in whole or part, to any academic institution for any degree or qualifications. To the best of my knowledge, this work contains no material previously published or written by another person, except where due acknowledgement is made in the text. I confirm that all the sources used have been properly cited.

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“... If I had 10000 tongues it won't be enough to say thank you Lord, if I had a million words still won't be enough to say thank you Lord...” (Travis, n.d.)

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Dedication

This study is dedicated to the memory of my late brother, Motebang Semoko, whose dream of becoming the first doctor in our family continues to inspire me every day. Your unwavering determination and ambition have left a lasting legacy that I strive to honour through my achievements.

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Abstract

The accounting syllabus aims to equip learners with practical accounting skills and competencies essential for both employment and further studies. However, since 2019, Accounting results have shown a persistently high failure rate. To enhance learners' success and facilitate the attainment of these objectives, it is crucial to ensure that teaching methods align with students' preferred learning styles. This study explores the alignment between teaching methods and learning preferences within the accounting curriculum, drawing on Fleming's (2006) VARK model, which categorises learning styles based on sensory preferences.

A mixed methods approach was employed using a case study design, grounded in the pragmatism paradigm. Data were collected from a sample of 20 students and four teachers across two schools through questionnaires, interviews, focus group discussions, and document analysis. The findings revealed that accounting learners predominantly favour the read-and-write learning style, while teachers primarily use explanation and demonstration techniques in their instruction. The study concludes that there is an alignment between teaching methods and learning styles in the accounting curriculum. Future research could further explore skills development within VARK learning modalities to enhance instructional effectiveness.

Keywords: *Accounting, Accounting curriculum, learning styles, teaching methods, VARK model*

Table of Contents

Acknowledgements	iii
Dedication	iv
Abstract	v
Chapter 1	1
1.0 Introduction	1
1.1 Background to the Study.....	1
1.1.1 Contextual Background.....	1
1.1.2 Theoretical Background	1
1.2 Statement of the Problem	2
1.3 Rationale for the Study	3
1.3.1 Purpose of the study.....	3
1.3.2 Research Objectives.....	3
1.3.3 Research Questions.....	4
1.4 An overview of research design and methodology	4
1.5 Significance of the Study.....	4
1.6 Definition of Terms	5
1.7 Summary	5
1.8 Structural Overview	6
Chapter 2	7
2.1 Introduction	7
2.2 Conceptual Framework.....	7
2.3 Review of Literature.....	9
2.3.1 Learning Styles	9
2.4 Empirical Review	9
2.4.1 Teaching Methods Used in the Accounting Classroom	9
2.4.2 Learning Preferences Among Accounting Learners	11
2.4.3 Aligning Teaching Methods with Learning Styles	12
2.4.4 Alignment of Learning Styles with Teaching Methods on Enhancing Higher-Order Thinking Skills.....	14
2.4.5 Studies Against Aligning Teaching Methods to Learners' Learning Styles.....	15
2.5 Gap and Appraisal	16
2.6 Summary	16
Chapter 3	17
Methodology	17
3.1 Introduction	17

3.2 Research paradigm: pragmatism	17
3.3 Research Approach	17
3.3.1 Case Study	19
3.4 Study Setting	20
3.5 Participant selection and sampling methods.....	20
3.7 Analysis	23
3.8 Trustworthiness and validity.....	24
3.9 Ethical considerations	26
3.10 Summary	26
Chapter 4	28
Findings, Analysis, and Interpretation.....	28
4.1 Introduction	28
4.2 Learners' preferred learning styles.....	28
4.2.2 Learning Activities Used in Accounting Lessons	30
4.3 Dominant Teaching Methods in the Accounting Classroom	35
4.3.3 Documents of Teachers	40
4.4 Factors Influencing Alignment of Teaching Methods with Learning Styles.....	41
4.4.1 Teachers' Observations on how Learners Respond to Teaching Methods Used in the Classroom	41
4.4.2 Factors Contributing to Meeting Learners' Different Needs	43
4.4.3 Factors Hindering Teachers from Tailoring their Teaching Methods for Learners' Diverse Needs	44
4.5 Summary	45
Chapter 5	46
Discussion of Findings and Conclusion	46
5.1 Introduction	46
5.2 Overview of the Key Findings.....	46
5.3 Discussion of the Findings.....	47
5.3.1 Dominant learning styles among Accounting learners	47
5.3 Dominant Teaching Methods in Accounting Classrooms	48
5.3.1 Alignment of Teaching Methods with Learning Styles	49
5.4 Factors influencing the alignment of teaching methods with learning styles.....	50
5.5 Summary	51
5.6 Conclusion.....	51
5.7 Limitations of the Study	53
5.8 Contribution of the Study	53

5.9 Recommendations	53
Appendices	62
Appendix 1: Introduction letter	62
Appendix 2: Consent letter	63
Appendix 3: Questionnaires	65
Appendix 5: Transcriptions	71
Appendix 6: Similarity index	72
Appendix 7: Proof of language editing	73

List of Tables

Table 1: Biography of Accounting teachers	35
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List of Figures

Figure 1 A summary of preferred learning styles	28
Figure 2 Teachers' scheme of work	Error! Bookmark not defined.

Abbreviations and Acronyms

- CAP - Curriculum and Assessment Policy
- COSC - Cambridge Overseas School Certificate
- ECOL - Examinations Council of Lesotho
- JC - Junior Certificate
- LBECPP - Lesotho Basic Education Curriculum Policy
- LGCSE - Lesotho General Certificate of Secondary Education
- HOTS - Higher Order Thinking Skills
- STAD - Student Teams Achievement Division
- VARCK - Visual Auditory Read/Write Kinesthetic

Chapter 1

Introduction and Background to the Study

1.0 Introduction

Education serves as a fundamental pillar in the systematic development of knowledge, skills, and attitudes that shape both individuals and societies. Within this broader educational framework, accounting education plays a crucial role in equipping learners with essential principles of recording, analysis, and reporting of economic transactions. These competencies align with the objectives of the accounting syllabus, which aim to establish a strong foundation for further studies and enable students to navigate the complexities of the business world (ECOL, 2023-2026).

Accounting education bridges the gap between theoretical principles and practical applications, fostering a limited perspective on financial literacy and problem-solving skills. However, in recent years, a persistently high failure rate in the accounting curriculum has raised concerns about the effectiveness of current pedagogical approaches. Therefore, this study seeks to examine the alignment between teaching methods and students' learning styles within the accounting curriculum, aiming to identify potential instructional improvements that may contribute to reducing failure rates.

This chapter provides an overview of the study, including the background, statement of the problem, rationale, scope, and significance.

1.1 Background to the Study

1.1.1 Contextual Background

The accounting syllabus aims to equip learners with accounting skills and competencies for employment and further study (ECOL, 2019). The curriculum provides learners with practical skills and theoretical knowledge of accounting. Accounting was initially introduced as part of Bookkeeping and Commerce within the school curriculum with the aim of equipping learners with clerical skills (Nketekete & Motebang, 2008). Furthermore, due to changes in the national curriculum, Accounting was incorporated in Business Education to combat high unemployment and poverty and improve students' financial literacy (Thaanyane, 2010).

Business Education was expected to offer learners basic knowledge of business formation, management, and evaluation. However, Accounting is an optional subject in secondary schools in Lesotho. In most schools, students select a subject from Applied Sciences, Computer Sciences, or Commercial Studies. Based on the performance in Accounting, most students tend to prefer Applied Sciences over commercial subjects.

Before the Lesotho General Certificate of Secondary Education (LGCSE) accounting syllabus, Principles of Accounts was taught at the Cambridge Overseas School Certificate (COSC) level, while Business Education was offered at the Junior Certificate level. Business Education was an integrated syllabus comprising Bookkeeping and Commerce, Business Management, Economics, and Entrepreneurship. This meant that, as a component of Business Education at the Junior Certificate (JC) level, Bookkeeping laid the foundation for Accounting at high school (Nketekete & Motebang, 2008). Thus, although Principles of Accounts was taught at the COSC level for two years, the basics of the subject were covered at the JC level.

The educational reform in 2014 that resulted in the localisation of the secondary school curriculum replaced the Principles of Accounts (7110) Cambridge Overseas School Certificate (Ordinary Level) syllabus with the Lesotho General Certificate of Secondary Education Accounting (0187) syllabus. However, Nketekete, (2021) indicated that there is no change in the contents of the two syllabi, Principles of Accounts and Accounting. He noted that the objectives, assessment criteria, and amount of accounting content remained unchanged despite the initiative to localise the subjects' syllabi, which ECOL had undertaken.

Meanwhile, changes in the primary and junior certificate levels led to the establishment of an eight-year basic education system, as outlined in the Curriculum and Assessment Policy (CAP) statement (Ministry of Education, 2008), with the 8th grade serving as the final year of this stage. The policy introduced an integrated curriculum, with subjects being replaced by five learning areas comprising knowledge drawn from different subjects. One of the learning areas, Arts and Entrepreneurship, comprises Accounting, among other subjects, from which content is to be drawn. However, not much of the accounting content is included in the syllabus. This means that the accounting syllabus has to be covered from Grade 9 to Grade 11.

Despite the aforementioned changes in the curriculum, performance in Accounting has been a topic of interest. In the first seven years of the LGCSE Accounting syllabus, it was still taught for a period of five years, from 2014 to 2021. Then, in 2021, the piloting candidates for the

localised curriculum set for their first examination. Therefore, the first examination in which Accounting was taught for three years began in 2022. Informal conversations among teachers

indicate an increase in the failure rate despite the apparent high quality of results. Although the number of candidates obtaining grades A*- C increased, the majority of students failed. In 2019, 55% of students received the grade F-U. This percentage decreased to 54% in 2020 before increasing to 65.17% in 2021. There was a higher increase to 68.48% in 2022, as reported in ECOI- (2023). However, the percentage then decreased to 56.43, indicating that the failure rate was still high (N. Phenduka, personal communication, 14 June 2024).

The increasing number of students failing raises concern. There might be many factors that contribute to students' failure rates in any given subject. The literature identifies the mismatch between teaching methods and learning styles in the teaching and learning process as one of the factors that might cause unsatisfactory performance among learners.

1.1.2 Theoretical Background

Several factors influence learners' academic performance, including motivation, the learning environment, and apprehension towards specific subjects (Liu et al., 2024). Bhayangkara et al. (2019) suggest that enhancing learning experiences requires aligning teaching methods with students' learning styles. This alignment enables educators to tailor instruction to individual preferences, thereby improving comprehension and retention.

Munir et al. (2019) conducted an experimental study to examine the impact of teaching methods and learning styles on English Language achievement. The study compared two instructional strategies—Student Teams Achievement Division (STAD) and Jigsaw—against three learning styles: visual, kinesthetic, and auditory. STAD is a cooperative teaching method where learners collaborate in teams to master subject content (Slavin, 1977). In contrast, the Jigsaw method is another collaborative approach where learners become experts on different parts of a topic and then teach their peers (Cochon Drouet et al., 2023; Jainal & Shahrill, 2021). A sample of 68 students was divided into two groups, each receiving instruction through one of the two methods. English achievement tests and questionnaires were employed to gather data, which was analysed using descriptive statistics and ANOVA. The findings revealed a significant relationship between teaching methods, learning styles, and student performance. Students taught via STAD exhibited superior results compared to those instructed through the Jigsaw method; however, the Jigsaw approach proved more effective for auditory learners.

Similarly, Movahedi & Pouya (2016) investigated the relationship between students' learning styles and suitable teaching methods. Data were collected through questionnaires using a sample of 194 students, with reliability confirmed via Cronbach's alpha. ANOVA analysis

revealed that accommodating learning styles was the most prevalent, followed by diverging, converging, and assimilating. Additionally, students demonstrated a preference for practical teaching strategies, including field trips, discussions, lectures, and audio-visual aids. The findings confirmed a significant correlation between practical teaching methods and students' learning styles.

Despite the benefits of adapting instructional methods to align with diverse learning preferences, educators often encounter challenges in implementation. Time constraints and limited resources hinder teachers' ability to customise instruction effectively (Blessing, 2024). The pressure to cover extensive curricular content frequently takes precedence over pedagogical adaptation. Moreover, Thaanyane (2024) highlights the adverse effects of inadequate classroom resources, which obstruct teachers' efforts to accommodate students' varied learning preferences.

As a result, traditional teaching methods remain prevalent, particularly in accounting classrooms across African countries (Katjiteo, 2024). Mtshali et al., (2024) affirm that overcrowded classrooms and insufficient resources contribute to teachers' reliance on conventional, lecture-based instruction. Research conducted in Eswatini, Ghana, and Lesotho further suggests that accounting educators frequently employ methods such as group discussions, lectures, and demonstrations (Mkhize et al., 2022; Saayir & Mensah, 2023b). However, it remains uncertain whether these dominant instructional strategies effectively address the diverse learning styles present in accounting education.

It is worth noting that the above-reviewed studies focused on institutions of higher learning. None of them was conducted in Lesotho, and few focused on Accounting subjects. Thus, there is a dearth of literature on studies conducted in Lesotho that focus on the alignment of teaching methods with learning styles in accounting education at the secondary school level.

1.2 Statement of the Problem

Accounting education plays a crucial role in equipping students with entrepreneurial skills and preparing them for further studies. Despite the shift from Principles of Accounts to Accounting, the syllabus content and curriculum structure have largely remained unchanged, except for the condensed content coverage within a three-year period. This transition has posed challenges, particularly for students who lack foundational knowledge in Accounting, previously introduced through Business Education. Given the practical nature of the subject, consistent practice is essential to mastery.

However, existing literature indicates that teacher-centred methodologies dominate accounting instruction, with limited integration of student-centred or teacher-student interactive approaches (Motsoeneng et al., 2021). This raises concerns regarding the effectiveness of teaching methods in fostering individualised practice and aligning with diverse learning styles. The predominance of teacher-centred methods with curriculum changes that reduce foundational exposure, limits learners' ability to develop accounting proficiency through consistent practice_ contributing to the persistently high failure rate in the accounting curriculum.

This study seeks to examine the extent to which teaching methodologies in Lesotho secondary schools align with students' learning styles in accounting lessons. By assessing the alignment between teaching methods and learning styles, the research aims to identify gaps in teaching effectiveness and propose strategies for improving learners' performance and retention of accounting.

1.3 Rationale for the Study

1.3.1 Purpose of the study

The study employed mixed methods approach to examine the alignment between teaching methods and students' learning styles within the accounting curriculum. This alignment holds the potential to reduce failure rates and enhance academic performance. Learning preferences are categorised into Visual, Auditory, Read/Write, and Kinesthetic, and the study compares the teaching methods utilised in accounting education with these learning styles. Adapting teaching strategies to align with students' preferred learning styles can foster greater engagement and provide valuable insights into effective teaching and learning processes in accounting education.

1.3.2 Research Objectives

Main research objective: To explore the alignment of teaching methods with different learning styles in Accounting education in Lesotho secondary schools.

Sub-research objectives:

- To determine Accounting learners' preferred learning styles.
- To find out the predominant teaching methods used in accounting.

- To identify the factors that may contribute to or hinder the alignment of teaching methods with the learning styles of accounting students.

1.3.3 Research Questions

Main Research Question:

How do teaching methods align with different learning styles in accounting education within Lesotho secondary schools?

Sub-Research Questions:

- What learning styles do accounting students in Lesotho secondary schools prefer?
- What are the most commonly used teaching methods in accounting classrooms?
- What factors facilitate or hinder the alignment between teaching methods and students' learning styles in accounting education?

1.4 An overview of research design and methodology

The study employs the pragmatism paradigm to explore the alignment between teaching methods and learning styles in accounting curriculum, taking into account both the qualitative and quantitative perspectives of the study outcome. The study is affixed in a convergent parallel mixed methods design integrated with a case study. That is data generation will be concurrently collected through the interviews, questionnaires, focus group discussion and document analysis. This allows the researcher to examine the contextual distinction while measuring insights of the study.

Qualitative data will be examined using descriptive statistics, while qualitative data undergoes the thematic analysis and the document analysis is analysed through coding and categorisation. Triangulation of analysis measures highlight convergence and explanatory relationships. Validity of the questionnaire is ensured through expert review from the supervisor, while trustworthiness is ensured through triangulation of tools and analysis procedures. The ethical consideration is maintained through informed consent, confidentiality, and a similarity index check.

1.5 Significance of the Study

The findings of this study will contribute to the existing literature by recommending alternative teaching methods that accommodate the diverse learning styles of high school students.

Additionally, students will be able to explore their individual learning preferences and adopt effective study strategies to optimise their academic performance. Furthermore, teacher training institutions can enhance the quality of education by incorporating instructional approaches that address various learning styles into their curriculum. Equipping educators with the necessary skills to effectively support all students in diverse and challenging classroom environments will ultimately improve teaching and learning outcomes.

1.6 Definition of Terms

Teaching methods

According to Jarvis (2006), teaching methods focus on the techniques and ways that teachers use in their teaching process. Thus, in the study, teaching methods are used as the philosophy, strategies and specific actions that teachers use in the process of teaching Accounting. In other words, it is a combination of teaching styles, approaches and methods.

Learning styles

These are habitual approaches and preferred ways in which individuals think, process information, reflect and remember. These are the characteristic approaches to learning and studying.

Failure rate

Failure rate "...is defined as the inability of students to meet expected standards in education" (Rafoth, 2004; p.9). For the present study, the failure rate refers to the inability of students to achieve the average score in the examination. According to ECOL (nd.), there is no fixed pass rate; rather, learners' performance varies each year based on examination difficulty and overall results. That is, the majority of students taking an accounting exam score below the passing mark, resulting in a high percentage receiving F to U symbols.

1.7 Summary

This chapter provided an overview of the study, including the background, problem statement, research objectives, research questions, and the significance of the study. It examined the persistent high failure rate in Accounting and explored how teaching methods align with students' learning styles. The study aims to identify preferred learning styles, predominant teaching methods, and factors influencing their alignment. By addressing gaps in pedagogical approaches, the research seeks to improve accounting education and enhance student

performance. Additionally, it highlights the connection of the accounting syllabus to CAP (2009) and LBECP (2021); reinforcing its role in preparing students for further studies and business careers.

1.8 Structural Overview

Chapter Two presents the conceptual framework and a comprehensive review of the relevant literature, categorised into conceptual, theoretical, and empirical perspectives. It primarily examines prior research conducted by scholars in similar areas of investigation, offering critical insights that contribute to the foundation of the study. The chapter concludes by identifying existing literature gaps that justify the need for the current research.

Chapter Three outlines the research methodology, including the study's approach, design, population, and sampling techniques. It also addresses the reliability and trustworthiness of the research. Additionally, this chapter details the methods used for data collection and analysis, along with the ethical considerations that guided the study to ensure credibility and integrity.

Chapter Four presents the research findings, beginning with respondent biographies to provide contextual background. The results are systematically categorised into themes, allowing for a structured and meaningful discussion. These findings are analysed with the conceptual framework and literature review, ensuring a comprehensive interpretation that enhances the understanding of the subject matter.

Chapter Five summarises the key findings and conclusions, offering a foundation for future research. It presents practical and theoretical implications, providing insights into how the findings contribute to accounting education. Additionally, the chapter highlights the study's limitations and proposes constructive recommendations, paving the way for further investigation and deeper exploration in this field.

Chapter 2

Conceptual Framework and Literature Review

2.1 Introduction

The previous chapter presented an overview of the study, including the problem statement and the purpose of the study. The chapter will provide a conceptual framework and the empirical studies conducted on the alignment of teaching methods and learning styles, and state the gap identified in the reviewed literature.

2.2 Conceptual Framework

The study is grounded in Fleming's (2006) VARK model, which categorises students into four distinct learning style categories—visual, auditory, reading/writing, and kinesthetic—based on their sensory preferences and preferred modes of information processing. By recognising and accommodating these preferences, teachers can create more effective and engaging learning experiences for their learners (Lee et al., 2019). According to Hussain, (2017), VARK reinforces students' intellectual capacity by encouraging the various sensory input that learners use to learn. On the other hand, VARK can be viewed as a solid framework that investigates whether tailored teaching methods to learners' preferred sensory modalities can enhance the learning outcome.

The VARK model provides insight into how different learning styles influence the effectiveness of teaching methods in accounting education. By tailoring instructional approaches to match students' preferred learning modes, educators can enhance comprehension and engagement in the accounting curriculum.

Visual Learners: These students process information best through visual aids such as charts, images, and graphics (Othman & Amiruddin, 2010). In accounting education, teachers can utilise financial statement presentations, accounting equations, and transaction diagrams to reinforce key concepts. Since procedural mastery is fundamental in Accounting, tools like financial statement posters can clarify processes such as calculating cost of sales, gross profit, and net profit or loss (Abeysekera, 2015; Myers, 2016). These visual elements allow learners to develop a deeper understanding of financial structures by visually connecting steps in computations.

Auditory Learners: Auditory learners excel when absorbing information through listening and verbal interactions (SimplrK12staff, 2025). To enhance their understanding of accounting concepts, teachers can incorporate classroom discussions, auditory presentations, and verbal explanations of financial procedures. Small group discussions and interactive lectures enable these learners to process complex topics such as financial analysis and accounting principles through dialogue and spoken reinforcement.

Read/Write Learners: These learners prefer engagement through textual materials, including textbooks, notes, and written assignments. To support their learning, teachers can provide structured reading materials, encourage summarisation of lessons in written form, and assign exercises that require detailed explanations. By incorporating reading-based exercises and writing activities into accounting lessons, teachers allow read/write learners to process information systematically and improve retention through written documentation of financial procedures.

Kinesthetic learners, on the other hand, thrive in active, hands-on environments and often struggle with passive learning methods such as reading and listening (Moshoeu, 2025). Their strengths lie in activities that require physical engagement, including hand-eye coordination and demonstrations (Mohiuddin, 2022). In an accounting classroom, incorporating kinesthetic strategies can significantly enhance learners' comprehension and retention of concepts. For example, combining visual aids with movement-based exercises can help learners grasp accounting procedures more effectively. A useful approach is the "accounting relay," where a chart illustrates the steps involved in computing net profit, followed by an interactive relay-style activity (Simplek12 Staff, 2025). Instead of passing a baton, learners sequentially pass on different steps of a calculation, ensuring they actively participate in the process. This method fosters engagement, reinforces procedural understanding, and allows kinesthetic learners to internalise concepts by physically interacting with the learning material. By aligning movement with cognitive processing, accounting teachers can make complex financial concepts more accessible and memorable for kinesthetic learners.

In summary, the Fleming VARK model categorises students into four learning style categories: visual, auditory, reading/writing, and kinesthetic. It explains how teachers can use these preferences to create more effective learning experiences. It also explores how teaching methods can be tailored to different learning styles, such as incorporating visual aids for visual learners, engaging in discussions and auditory presentations for auditory learners, providing

printed materials and quiet environments for read/write learners, and incorporating accounting relay strategies for kinesthetic learners.

2.3 Review of Literature

2.3.1 Learning Styles

Learning involves acquiring knowledge and adapting it to change how we do things (Awla, 2014). According to Awla, learning occurs in the cognitive structures and psychomotor skills of the learner, meaning that it must affect the learner's mind and physical structures to be effective. Scholars like Fleming & Zegwaard (2018) explain that learning happens when there is a significant and lasting shift in an individual's mindset. Therefore, if no change is observed in a learner, effective learning is not taking place. To learn effectively, learners must use their unique capabilities to grasp and retain the information they are taught.

The unique characteristics of learners about how they learn are known as cognitive styles (Islam, 2019). Cognitive style refers to the habitual way of thinking and reasoning (Islam, p.1). In the 20th century, Psychiatrist, Carl Jung, categorised the habitual processes of learning into concepts called learning styles. This theory was expanded upon by David Kolb's Experiential Learning Theory in the 1980s and Howard Gardner's Theory of Multiple Intelligences in 1983.

An individual's learning style is how they learn and gather information (Kolb & Kolb, 2017), implying that in a classroom, there is a diverse range of learning methods because no two students have the same learning preferences. Romanelli et al. (2009) define learning styles as students' preferred methods to perceive and process new information. Learning styles can be considered a range of cognitive, affective, and physiological variables that help learners engage with and respond to learning concepts and settings.

2.4 Empirical Review

2.4.1 Teaching Methods Used in the Accounting Classroom

Accounting education blends theory with practice through different strategies. Accounting encompasses theoretical principles and the presentation of information in tables and other formats. The graphic presentation of the information involves procedures that must be followed. Teachers use different teaching methods to engage learners in interactive activities, case studies, lectures, and demonstrations, making abstract financial content more accessible.

In addition, Alanazi (2020) investigated students' perceptions of teaching strategies and instructors' characteristics deemed effective for teaching Accounting. The purpose of the study was to identify the effect of teaching methods on effective learning and understanding of Accounting by students. The study answered the question of what strategies are perceived to be effective for learning Accounting by students at PSAU. In an attempt to answer that question, the study employed a cross-sectional descriptive design. The study used all accounting students enrolled in the school. It also adapted the questionnaire designed by Tootoonch et al. (2002), which had four sections: demography of participants, teaching methods, instructors' characteristics, and effective teaching. The findings showed that learner-centred methods had a mean score of 3.763 while teacher-centred methods had a score of 3.257. Moreover, effective teaching is a result of the combination of two teaching methods, with the instructor's motivation and pedagogical skills. It was concluded that teachers need to move from traditional lecture methods to learner-centred methods where students take charge of the learning process.

A study conducted by Mtshali et al. (2024) In Eswatini, the teaching methods employed for Accounting in large Grade 12 classes were examined. Utilising a convergent mixed-methods design, the researchers purposefully selected a sample of 25 experienced teachers. Data were collected through a quantitative questionnaire, class observations, and interviews, with analysis carried out using SPSS and thematic analysis. The results indicated that the predominant teaching methods included group discussions (40%), lectures (16%), demonstrations (16%), and question-and-answer sessions (12%). Class observations confirmed the use of these dominant methods, with group discussions effectively facilitating the sharing of limited resources and question-and-answer sessions enabling teachers to cover the syllabus at a reasonable pace.

Hlophe (2022) found that in some schools in South Africa, real-life scenarios (case studies) and problem-based learning were the most predominant teaching approaches. The findings further highlighted that the use of case studies instils analytical skills in learners. The study showed that the teachers supported the use of case studies with small group discussion to allow learners to apply their accounting knowledge in solving financial problems and offering valid solutions (Hlophe, 2022).

However, the findings from Motsoeneng and Moreeng (2021) revealed that in rural schools in South Africa, teachers fail to adopt learner-centred pedagogies. The reason behind this failure

was the annual teaching plan, which had a limited timeframe to complete a certain topic. In addition, teachers were caught between covering the content and engaging each learner in the teaching and learning process, thus hindering the effective use of learner-centred pedagogies (Motsoeneng & Moreeng, 2021). Therefore, with these challenges, accounting teachers appear to be dependent on teacher-centred approaches.

2.4.2 Learning Preferences Among Accounting Learners

Barsalote et al. (2023) conducted a study to investigate the learning preferences of accounting students at a university in Mindanao. The study used a quantitative research approach and conducted a survey of 262 respondents who were purposively selected. The researchers used a questionnaire with 30 questions on learning preferences rated on a five-point Likert scale, with five referring to the most preferred and one the least preferred. The 30 questions were categorised into five learning preferences: visual, group, auditory, kinesthetic, and individual. The results showed that accounting students learn better when they read the instructions and follow the financial structure. This indicates that the visual learning preference had the highest frequency of 43 percent.

A study by Ismail & Mat-Zin (2020) investigated the learning strategy preferences of accounting students at University Malaysia Terengganu. A sample of 473 students who had enrolled in Accounting was purposively selected. A questionnaire with 20 questions was used, ten of which related to the deep approach and the other ten to surface learning. SPSS was used to analyse the data, and the following mean scores were obtained for the learning strategies: 3.97 for the deep approach and 3.37 for the surface approach. That is, learners who prefer the deep approach apply visual stimuli in which they analyse visual learning aids such as charts to connect ideas. They also listen to teachers' explanations. These preferences indicate auditory learning styles. Lastly, they apply the learned skills and concepts to different scenarios, which covers the kinesthetic learning style. According to the results, accounting students learn better when they see, read and write, as well as do practice exercises and retain the information, which makes it easier to apply in other scenarios.

In 2024, Farahah et al. (2024) conducted a study titled 'preference of learning styles among non-accounting students in accounting subjects.' The researchers used a quantitative approach and distributed a questionnaire based on VAK learning styles to a sample of 398 students. The questionnaire was made up of three learning styles: visual, auditory, and kinesthetic. Descriptive statistics were used to determine the learning style that students preferred. The

learning styles were categorised into one mode of learning and two modes of learning. The findings showed that 332 students use a one mode of learning style, while 66 prefer two modes of learning. The most used mode of learning style was visual, where 65.1% of male students and 76.7% percent of female students preferred it due to the accounting cycle and other visual presentations helping them to grasp accounting content. The two modes of learning styles that had the highest frequencies were visual and kinesthetic, where 11% of males and 2.75% of females preferred them.

In Africa, a study was conducted in Ghana with the purpose of improving the learning styles of cost accounting students in a private senior high school (Mordedzi & Mireku, 2015). The study was a classroom action research which aimed to identify the concerns about teaching and learning. Students were given assignments and tests as well as feedback, which helped identify the areas of concern in order to take action. The study purposively selected 15 students. Observation, interviews and a questionnaire were used to collect data. Observations were used to identify the learning styles of students, interviews to determine learners' study habits and a questionnaire to identify the attitude of learners towards cost accounting. The findings were categorised as pre- and post-intervention. In pre-intervention, learners appeared to prefer auditory and visual learning styles and study habits, which meant they preferred traditional teaching strategies. However, the post-intervention indicated that the majority of learners were active experimenters or kinesthetic learners, who showed that they learned by experimenting and having hands-on experience. The results also showed the second most preferred learning style as visual, which the results depicted as follows: "students enjoyed studying with tables and figures and reviewing notes." This implies that cost accounting students benefit from visual learning methods, which means they retain accounting content better when they interact with well-organised data.

2.4.3 Aligning Teaching Methods with Learning Styles

A study by Cardino & Ortega-Dela Cruz (2020) uncovered that mathematics students exhibited improved performance when instructional strategies were aligned with their individual learning preferences. The researchers scrutinised teaching strategies and learning styles that enhance mathematics performance, revealing a preference for collaborative learning combined with integrated, deductive teaching approaches.

Additionally, research by Mapuya & Rambuda (2021) investigated teaching approaches which are compatible with the learning styles of first-year accounting students. The study answered

the following question: How does the matching of teaching approaches with learning style affect academic performance? A qualitative approach was used for the investigation, and 48 students participated. They were divided into eight groups of six people for focus group discussions, which were triangulated with peer debriefing. Data were analysed using thematic analysis. The findings revealed that social constructionism and student-centred learning were predominantly used. Also, the visual, aural, and verbal learning styles were found to exist among accounting learners. It was also found that matching teaching approaches with learning styles improved learning and the attainment of learning and teaching objectives.

Moreover, Noori et al. (2023) examined the relationship between teaching styles and learners' engagement in accounting education. The study aimed to investigate how various approaches to education influence students' interest level in the accounting class. The study employed a quantitative approach, in which a questionnaire on teaching style inventory and learners' engagement was used. A sample of 500 students was used, and the data were analysed using descriptive statistics. The study showed that lecturing, active learning and technology integration were the most used methods by teachers. Further, a positive correlation was found between active learning and an increased level of interest in learning Accounting. Here it was found that learners' motivation, participation, and curiosity are increased. It was concluded that active learning practices are important contributors to the level of students' involvement.

Wesonga and Aurah (2019) looked into the instructional strategies and learning styles as predictors of high school students' academic performance in Physics practicals in Kenya. The purpose of the study was to investigate the influence of teachers' instructional strategies and learning styles on academic achievement. A quasi-experimental pre-test-post-test was employed. Two treatment groups were created, where in the first group guided-inquiry instruction was used, and the second group was taught using a cooperative learning strategy, while the control group was taught using direct instruction. The learning styles used for the experiment were visual, auditory and kinesthetics. For the instruments, a Physics achievement test was employed along with the learning style questionnaire adopted from Barbe (1979) and the Physics process skills checklist. The findings revealed that there is a significant difference in the academic achievement of students of different learning styles in Physics after exposure to different instructional strategies.

2.4.4 Alignment of Learning Styles with Teaching Methods on Enhancing Higher-Order Thinking Skills

Higher-order thinking skills are cognitive abilities that go beyond memorising and remembering concepts. They involve analysis and evaluation, as explained by Reinstein and Bayou (1997), cited in (Ekhsan et al., 2013). These skills are crucial in the teaching and learning environment as they enable students to excel in their studies and careers. The accounting syllabus includes assessment objectives that focus on higher-order thinking skills, analysis, and evaluation (ECoL, 2019). A study by Pantas and Hasruddin (2020) examined the relationship and contribution of VARK learning styles to higher-order thinking skills in a Science classroom. The study implemented teaching methods tailored to different learning styles: visual learners were taught through laboratory experiments, aural learners through lectures, and PowerPoint displays and textbook reading were used for read/write learners. The results indicated a significant influence and positive contribution of matching teaching methods with learning styles on higher-order thinking skills.

Nitriani et al. (2022) studied the relationship between Kolb's learning styles and the ability to solve higher-order thinking skills questions. The study found that learning styles have a significant impact on problem-solving abilities. Specifically, when teaching methods are aligned with students' learning styles, there is a positive influence on their ability to answer higher-order thinking questions. Nitriani et al. (2021) utilised simulated virtual laboratories and lectures, aligning with Kolb's learning styles. Diverging learners benefit from visual and auditory methods, assimilating learners engage with read/write strategies and converging learners thrive in kinesthetic strategies. It is important to note that higher-order thinking skills are crucial for developing analytical and problem-solving abilities, and aligning teaching methods with students' learning styles can create inclusive and effective learning experiences. The study concludes that Kolb's learning styles significantly influence how prospective physics teachers solve High Order Thinking Skills questions. Diverging and assimilating learners showed the highest success rate in answering high-order thinking skills questions.

A study by Zulfiani et al. (2020) investigated the relationship between Kolb's learning styles and a student's Higher Order Thinking Skills (HOTS) using the Science Adaptive assessment tool. The study used a sample size of 140 students from various academic background. Quantitative research approach was used, and Kolb's learning Style Inventory was utilised to classify students based on their preferred cognitive process. In addition, HOTS Assessment in Biology and Physics was used. The statistical analysis was used to determine the correlation

between learning style and HOTS performance. The findings revealed that tailoring instruction to diverse learning styles is important; however, there is limited direct impact of learning styles on HOTS.

2.4.5 Studies Against Aligning Teaching Methods to Learners' Learning Styles

Opposing the findings of studies that suggest aligning teaching methods with students' learning styles, Newton (2015); Newton and Miah (2017); Newton and Salvi (2020) argued that learning styles are a myth when it comes to improving academic performance. Supporting this, a study on the impact of matching learning and teaching styles on academic achievement found that students who were taught in alignment with their preferred learning styles did not perform better compared to students without such alignment (Karataş & Yalin, 2021). Additionally, Hattie and O'Leary (2025) compared participant scores when students were taught without aligning teaching methods with learning styles to when there was such an alignment, and found no significant influence on the learning outcome.

Moreover, it was emphasised that learning styles alone are not sufficient to enhance learners' academic performance (Cecilia et al., 2019). The study investigated the influence of learning styles on academic performance among science education undergraduates at the University of Calabar. The purpose of the study was to investigate the relationship between students' preferred learning styles and their academic success. Ex-post facto research design was used, and 200 participants were randomly sampled. The sampled students answered the learning styles questionnaire as a means to assess students' preferred learning style. Also, academic performance was measured using examination scores from the second semester exams. Results of an investigation into the influence of learning styles on academic performance among Science learners suggested a less significant relationship, with an r-value of <0.7765 and an R-squared of 0.159 at $P = 0.05$. Therefore, learning styles need to be accompanied by suitable teaching methods and appropriate learning experiences.

The link between learning styles, academic achievement, and suitable teaching methods remains unresolved. Some studies examined the relationship between learning styles, preferred teaching approaches, and the academic achievement of medical students. The findings revealed that while kinesthetic learners scored above average in their examinations, auditory learners performed poorly; however, these results were not statistically significant (Muniyapillai et al., 2023). This means that there is little to no association between learning styles, preferred teaching methods, and academic performance. On the other hand, some studies found a low

positive relationship between learning styles and academic achievement (Maya et al., 2021). Even if learning styles have no impact on their own, there is still a positive result that can be derived from incorporating them into the planning of teaching and learning.

2.5 Gap and Appraisal

The literature emphasises the importance of understanding each learner's preferred learning style to enhance academic performance. The studies suggest that students perform better when taught according to their individual learning preferences (Visser et al., 2006). This holds for accounting students and those in other subjects. Polat et al. (2015) also acknowledge the impact of learning styles on academic achievement by highlighting the relationship between the two.

Based on the literature reviewed, it seems that adjusting teaching methods to match students' learning styles can positively affect their academic success. However, there is limited research on the alignment of teaching methods with learning styles and the influence that such alignment has on the academic performance of accounting students in Lesotho. Learning styles are crucial in determining effective teaching methods and assessment strategies tailored to individual students, emphasising the necessity of personalised educational approaches based on students' unique learning preferences.

2.6 Summary

The literature review serves as a crucial tool for establishing the context of a study by summarising existing research and identifying relevant trends and theories. It is essential to align teaching methods with learners' styles of learning to enhance academic achievement. The VARK model categorises students into four distinct learning style, and educators can effectively tailor their teaching methods to accommodate these preferences. In the accounting classroom, specific teaching strategies can be employed to cater to visual, auditory, reading/writing, and kinesthetic learners, ultimately enhancing the learning experience.

Chapter 3

Methodology

3.1 Introduction

This section outlines the study's procedure and methodology, explaining the paradigm, research design, and data generation methods used in the study. It commences with the research approach, followed by the philosophical lens of the current study. Subsequently, this chapter discusses the instrumentation for data collection, the rigour and trustworthiness of the research and ethical considerations.

3.2 Research paradigm: pragmatism

The study is guided by the pragmatic paradigm, which recognises that research problems require a flexible, context-dependent approach rather than a single methodology. According to Creswell (2014) and Cohen et al. (2018), the pragmatic paradigm aligns with the triangulation of qualitative and quantitative research approaches, which allows the researcher to choose the research method based on their practical values in answering the research questions.

The pragmatic paradigm was chosen because it aligns with the study's focus on understanding the connection between teaching methods and learners' learning styles through statistical and shared experiences accounts. This means that it takes into account both the objective and measurable and the subjective view of the phenomenon. Again, the pragmatic paradigm recognises the complexity of accounting teaching reality by incorporating mixed methods approaches, making it well suited to the simultaneous exploration and measurement of preferences and contexts.

3.3 Research Approach

A mixed-methods approach was employed to investigate the alignment between teaching methods and learning styles within the accounting curriculum. This research approach involves the simultaneous or sequential collection and integration of both qualitative and quantitative data, aiming to provide a comprehensive understanding of the research problem (Creswell, 2014; 2018). In this study, an explanatory sequential design was utilized, characterised by the initial collection and analysis of quantitative data, followed by qualitative data that elaborates on the initial findings (Creswell & Plano, 2018).

The rationale for employing an explanatory sequential design lies in its ability to first identify patterns through statistical analysis and subsequently explore the underlying meanings through participants' narratives. In the context of this study, the design facilitated the initial collection of quantitative data to determine learners' preferred learning styles. This was followed by a qualitative phase that provided deeper insight into learners' study experiences, thereby corroborating and enriching the quantitative findings. The research was conducted in two distinct phases: an initial quantitative phase to establish trends, and a subsequent qualitative phase to interpret and validate those trends through the learners' perspectives.

Phase one: The quantitative approach works with numerical data, which is collected through structured questionnaires (Creswell, 2014). Twenty students from both participating schools received a VARK questionnaire for completion. The questionnaire focused on learners' preferred learning styles, and this was a hard copy questionnaire. For this particular questionnaire, data was analysed using descriptive statistics. For teachers, the main focus was on predominant teaching methods, which were explored through a semi-structured questionnaire. Teachers' responses were coded and analysed using descriptive statistics. I was responsible for distributing student questionnaires to their teachers and collecting them upon completion. For teachers, the questionnaire was sent through a link created along with the Google Forms questionnaire.

Phase two: Qualitative research relies on text and image data. According to John (2014), the qualitative approach involves the generation of data, such as text and videos, to comprehend the concepts. Data is typically generated in the field where participants experience reality. I engaged with the participants in their natural setting to observe their behaviour, and through conversation, I was able to understand how and why they behaved the way they did. By systematically analysing text data and identifying recurring themes, I was able to uncover patterns and derive meaningful insights, which led to a better understanding of the data.

Qualitative research provides a flexible framework that allows the integration of emerging ideas during the study. Initially, predetermined questions were used, but adjustments were made to accommodate unforeseen insights that emerged during the process. I conducted interviews and led focus group discussions with participants to grasp their views on the teaching methods and learning styles present. In addition, I had

engaged with literature to explore perspectives in existing research to allow flexibility for new interpretations. To address biases in the study, multiple tools were employed to validate and authenticate the findings. Furthermore, the findings were reviewed with peers to identify any blind spots and assumptions. It is important to note that qualitative research with a limited sample size may not be easily generalisable beyond the specific context, requiring caution when extrapolating the results to broader populations.

The integration of findings occurs at the interpretation of findings stage, where qualitative data are used to explain and deepen the understanding of the statistical patterns. The explanatory sequential design supports the selection of pragmatic paradigm selection based on the relevance that triangulation of instruments is employed.

3.3.1 Case Study

I employed a case study research design, which seeks to understand meanings, investigate processes, and gain deep insight into individuals, groups, or situations (Macqueen et al., n.d.). Specifically, I examined the various teaching methods used by teachers and how they relate to the diverse learning styles exhibited by students. According to Yin (2018), a case study is an empirical inquiry that investigates a phenomenon in its real-life context, involving a detailed examination of a single setting, subject, or event. In this case, I interviewed accounting teachers at their schools, where they were able to relate to their classes. Also, the questionnaire enquired about the current experiences that teachers practice in their classrooms.

The case study design was chosen for its cost-effectiveness in comparison to other research methods (Creswell, 2014), allowing efficient data collection without high expenses. Therefore, this study enabled efficient data generation and a comprehensive understanding of how teaching methods align with learning styles from both learners' and teachers' viewpoints. Obtaining data for case studies is frequently cost-effective and provides a rich context, allowing researchers to explore real-life events in depth. However, case studies lack generalisability due to their small sample size. Conclusions drawn from a case study may not always be suitable or valid for a larger audience. Therefore, the findings of the current study are context-specific; that is, conclusions drawn from the research are not intended to be generalised to accounting teachers and students universally.

3.4 Study Setting

This research was conducted in two privately owned secondary schools in the central region of Maseru, Lesotho. The study focused on exploring the alignment between teaching methods and students' learning styles in Accounting education within these institutions.

School X – which had been in existence for seven years when this study was undertaken – has consistently achieved a 100% pass rate in Accounting for the past two years. The school's Commercial Department consists of four qualified teachers, each holding at least a Secondary Education Diploma and a Bachelor's degree in Business Education. The institution is well-resourced, providing essential materials and tools to support effective teaching and learning in Accounting. Additionally, School X actively engages in a commercial association where educators collaborate and exchange innovative teaching strategies to enhance instructional effectiveness.

School Y had been in operation for two years, and was yet to conduct formal examinations under its centre number. As a result, its learners sit for the final examination at a different centre as private candidates. Despite this challenge, the school has maintained a commendable performance, achieving a pass rate of 60%. Moreover, School Y serves a student population of 500 and is equipped with modern technology and educational resources designed to support Accounting education. The Commercial Department comprises two teachers, both holding a Diploma in Secondary Education and a Bachelor's degree in Business Education. Preliminary observations suggest that the performance of Grade 10 students in accounting is satisfactory.

By comparing these two schools, the study aims to investigate how resource availability, teacher qualifications, institutional practices, and pedagogical approaches influence the alignment of teaching methods with students' learning styles in accounting education. This examination provides insights into the challenges and opportunities faced by educators in adapting instruction to meet diverse student needs.

3.5 Participant selection and sampling methods

In research, sampling involves selecting individuals or items from a large population for making observations and inferences (Cohen et al., 2018). It is the process of choosing a specific subset of the population to make observations and statistical inferences about the entire population (Makwana et al., 2023). Sampling is essential in research as it helps researchers collect information effectively.

In this study, purposive sampling was used to select the participants. According to Etikan (2016), purposive sampling involves the researcher personally selecting a subset of the population based on specific characteristics. This means that the sample selection was based on the qualities that I required from the participants. For example, accounting teachers who were informed about the research problem and had qualifications and teaching experience were considered.

I chose in-service teachers for my research who had two or more years of experience teaching and at least held a Diploma in Secondary Education in Business Education. In-service teachers were chosen because they have experienced intricacies of teaching Accounting and have witnessed students' performance in Accounting over the length of their teaching experience. The screening of teachers was conducted at the schools to ensure that the teachers met the criteria of being full-time employed teachers and not pre-service interns from teacher training institutions. The study purposively selected four accounting teachers, comprising two from two schools to enable comparison and contrast of individuals and identification of response patterns.

When selecting students, Grade 10 and 11 accounting students were selected for the study based on their performance level, which was categorised as basic, proficient, and advanced level. This classification was important in examining how different learning abilities interact with teaching methods in the accounting curriculum. By ensuring a diverse sample, the study aimed to explore whether teaching methods effectively support different learning styles in Accounting. A total sample of 20 learners was purposively chosen, with 10 selected from each of the two participating schools, thus allowing a balanced comparison of learning styles.

3.6 Data Generation Instruments

Data collection instruments are the tools researchers use to gather information during the research process (Cohen et al., 2018). These instruments enable the researcher to gather information related to their research problems. The study utilised the following instruments: questionnaires, interviews, observation, focus group discussions and document analysis.

A *questionnaire* is a tool used to collect information from individuals or groups. It comes in three types: structured, semi-structured, and unstructured (Plano Clark & Creswell, n.d.). I used an adapted VARK questionnaire and semi-structured questionnaires for this study. According to Oliver (2000) structured questionnaires have predetermined questions in a fixed format and helped me determine the preferred learning styles of accounting students. On the other hand,

semi-structured questionnaires have predetermined questions but allow for flexibility in asking additional questions. The semi-structured questionnaires were used to identify the predominant teaching methods used in the accounting classroom. The VARK questionnaire was adapted to identify the preferred learning style in accounting curriculum.

Moreover, I tailored a VARK questionnaire to better align with the study of Accounting, condensing it from 16 to 7 questions. The revised questionnaire included multiple-choice questions with four possible answers to each question, enabling learners to select the option that most accurately reflected their learning style. Using this questionnaire, I was able to identify the learning styles of accounting students. Additionally, I developed a questionnaire to assess the primary teaching methods employed in accounting classrooms. This questionnaire encompassed four sections: demographic information, teaching methods used in accounting lessons, and also, how often each method was used, feedback and improvement (requiring short answers), and student engagement (comprising short-answer questions).

Focus group discussions were employed to gather a small group of learners to answer questions and validate their learning styles (Creswell, 2014). The focus group discussion was used as a follow-up instrument to authenticate the findings from the VARK questionnaire, which learners had responded to. With the focus group discussion, I answered questions about the preferred learning styles and the teaching methods used according to learners' perspective. The focus group discussion included 10 students per discussion. The students were not grouped according to their preferred learning styles due to the limited sample. Moreover, comparing the findings of the questionnaire and of the focus group discussion helped me to cross-verify the data thus enhancing the reliability and validity of the findings.

Interviews offer a flexible approach to data collection, utilising multiple sensory channels (Cohen et al., 2018; Creswell, 2014). This method allows the researcher to observe interviewees' body language and facial expressions, deeply explore the issues, and understand the underlying reasons behind individuals' ideas (Cohen et al., 2018). In this study, interviews were an essential instrument used in uncovering the reasons why accounting teachers choose specific teaching methods and identifying the factors that influence their choices. Through these interviews, I identified the factors that facilitate or impede the alignment of teaching methods with learning styles.

In addition, Learners' interviews were conducted to explain the responses of the VARK questionnaire. They gave a true reflection of the learners' responses. Again, the interview

measured the understanding of the VARK questionnaire that they responded to. The interview also enquired the learners about their individual studying of accounting as means to authenticate the responses of the questionnaire.

Learners' and teachers were interviewed by the researcher. Each group of participants were interviewed once. Teachers' interviews were recorder on the phone since they were face to face interviews and each interview lasted for at least 20 minutes, while students' interviews were captured through screen record as they were conducted through the phone call. Furthermore, in-depth interviews are a qualitative research method used to gather information from participants about their experiences, thoughts, and feelings regarding a specific topic (Plano Clark & Creswell, n.d.).

Document analysis is a systematic process that involves skimming, reading, analysing, and interpreting data from documents relevant to a study (Bowen, 2009). In this study, the focus was on exploring primary data. Specifically, I examined teachers' lesson plans and schemes of work to understand the alignment between the planned and actual teaching methods in Accounting. That is, for teaching and learning, this included analysing records like lesson plans and schemes of work to authenticate adherence to the action plan. I used document analysis to validate the findings of the teachers' questionnaire.

3.7 Analysis

Data analysis is a detailed process of examining and interpreting data to reveal hidden meanings (Cohen et al., 2018). This process entails utilising a variety of statistical tools and logical methods to identify patterns, relationships, and trends within the data. In the current study, descriptive statistics and thematic analysis were used as part of the analytical approach.

Descriptive statistics is a quantitative data analysis method that summarises and organises a data set (Yellapu, 2018). It helps the researcher understand the data patterns, relationships, and distributions. In this case, I used descriptive statistics to analyse the structured questionnaire and determine the frequency distribution of learning styles among accounting students. The descriptive statistics revealed the frequency with which each learning style occurred. Using Microsoft Excel, I identified the most frequently reported learning style and visualised the data by creating a bar chart illustrating the recurrence rate of each learning style.

Thematic analysis, using both deductive and inductive methods, is a qualitative research method used to analyse textual data (Maguire & Delahunt, 2017). In this process, patterns are

identified and analysed, and recurring themes are presented. Thematic analysis helps researchers interpret the data and uncover underlying meanings (Braun & Clarke, 2006). It is important to note that interpretation in thematic analysis depends on the researcher's judgement. Therefore, the researcher identified the reasons for the teachers' choice of teaching methods. I familiarised myself with the data after transcriptions had been done. I read the transcriptions and listened to the audios of the interviews and the focus group discussion repeatedly. Generating codes followed, where they were generated by identifying meaningful segments from the transcriptions and assigning labels that capture their core meaning. For example, I had a predetermined framework, such as the teaching methods used by accounting teachers in their lessons. The related codes were then grouped into broader themes. The themes were created by identifying patterns and connections between the codes, such as teaching methods: lecture, case study, and organised lecture notes. Then I named the themes by clearly assigning the names that carried the essence of the patterns within the data. Finally, the findings were presented to provide insights into the themes and their significance to the study. Documents analysis was done through coding and categorisations; I opened the codes by identifying recurring themes from the scheme of work. The identified codes were grouped into categories.

3.8 Trustworthiness and validity

Trustworthiness refers to the credibility, consistency, objectivity, and applicability of the findings (Cohen et al., 2018; Stahl & King, 2020). This means that the research findings are credible, unbiased, and consistent, ensuring the overall quality of the study. According to Leung (2015), the methodology must help in responding to the research question in the context of the research study.

Dependability ensures consistent results in similar conditions. It is concerned with how the research is conducted (Stahl & King, 2020). Evidence must be provided to show that the methods and techniques used were applied appropriately and within the relevant study. The research instruments were approved by the supervisor to ensure that they would guide the researcher in gathering the relevant data. Also, an audit trail of the data generation process was done. That is, clear documentation of field notes, interview transcriptions, and focus group discussions was done, which helped me enhance the dependability of the findings as provided in Appendix 5.

Credibility relates to how believable and authentic data and its analysis are perceived to be. This means that the results of the study should match the participants' and researchers' perceptions of reality (Stahl & King, 2020). Credibility is enhanced by engaging with participants over time and using multiple research methods, known as triangulation. For the current study, I used different research instruments, such as the teaching methods questionnaire, to identify the teachers' predominant teaching methods, along with document analysis for authentication. Document analysis included reviewing the lesson plan, scheme, and record of work. Also, to identify the learning styles of students and activities that teachers normally ask learners to do, the VARK questionnaire was employed and validated by a focus group discussion.

Transferability refers to how applicable study findings are to different settings or contexts (Stahl & King, 2020). The current study is a case study, and the findings cannot be generalised to the whole accounting teaching and learning process; therefore, transferability can be limited to similar contexts. This means that a detailed description of the participants and the study context must be provided to enhance transferability. Thus, I provided detailed information about qualifications and years of teaching experience for the Accounting teachers and grades of accounting student participants in the demographics' findings. Further, the school's demographics and performance level are well described in the scope of the study described in Chapter One.

Confirmability is about limiting the biases of the investigator (Stahl & King, 2020). Other scholars confirm that confirmability refers to the extent to which the results of the study can be trusted as a reflection of the data that was collected (ibid.). The researcher can avoid bias by ensuring transparency in decision-making. That is, the findings are matched to the predetermined themes and recurring themes are created, which eases the analysis of data processes. This is because the predetermined themes provide a lens through which to analyse and view data. After data analysis through thematic analysis, the codes were checked against predetermined themes to ensure there were no biases. After transcribing and interpreting the data, the document was presented to the participants to corroborate the data generated as a true reflection of their views.

Validity in research refers to the extent to which a study accurately measures the constructs it purports to assess, thereby ensuring the integrity and credibility of its findings (McLeod, 2023). In the present study, content validity was rigorously addressed. The research instruments,

specifically the questionnaires, were reviewed by the academic supervisor to confirm that they adequately captured the intended content domains. As Stewart (n.d.) emphasizes, content validity pertains to the degree to which a measurement tool comprehensively represents the theoretical constructs it is designed to assess.

3.9 Ethical considerations

Ethical considerations entail research ethics guidelines during data collection. Ethics are principles and guidelines used to shape how any research should operate (Cacciattolo, 2015). According to Fleming and Zegwaard (2018), ethical considerations include the anonymity and confidentiality of participants, voluntary participation, consent forms for students, and data protection. The researcher followed the ethical procedure by securing an introductory letter from the National University of Lesotho (Faculty of Education), which introduced her to the selected schools. Additionally, the APA seventh edition referencing style was used to acknowledge the contributions of other academics and researchers. Also, Turnitin was used to check the similarity index of my work with the work of other researchers.

Informed consent was necessary for student participants who were minors, requiring parental permission for their involvement. I issued a letter explaining in detail the purpose of my study and assuring parents that the participants' names would not be disclosed. These letters were issued before data generation.

Confidentiality and anonymity relate to efforts to ensure the confidentiality of the information and safeguard the anonymity of participants (Hoft, 2021). Before generating data, I talked with the participants, ensuring that their names and those of their schools would not be used and would be kept confidential. Therefore, pseudonyms were used to maintain anonymity in the publication of the findings.

Voluntary participation refers to the ability to withdraw from the study whenever participants do not feel like participating (Fleming & Zigward, 2018). Participants were informed of the voluntary nature of their participation before data collection. They were also assured that they could withdraw from interviews and focus group discussions if they felt uncomfortable, even if they had previously participated in the questionnaire.

3.10 Summary

This chapter outlined the methodological approach used in the study. It detailed the qualitative research approach, emphasising the interpretivist paradigm, which explores the subjective

meanings through the use of multiple case studies. Methods of data generation included interviews, focus group discussions, document analysis and questionnaires, which allowed the researcher to explore the research problem in depth. Purposive sampling was used to ensure that the researcher sourced data from respondents who possessed the characteristics needed for the study. Thematic analysis was used to identify patterns within the data, and the trustworthiness was measured by the use of triangulation and peer debriefing to ensure the credibility of the study.

Chapter 4

Findings, Analysis, and Interpretation

4.1 Introduction

The research was initiated due to the consistently high failure rate in the accounting curriculum over the past five years. It aimed to investigate how teaching methods align with students' learning styles in Lesotho's post-primary schools. A mixed methods approach was used to gather data. The study employed the cases of two schools in Maseru. Qualitative and quantitative data analysis methods were used to explore the alignment of teaching methods and learning styles in accounting curriculum. This chapter presents the study's findings on the prevalent teaching methods and learning styles in the accounting curriculum, as well as factors that may facilitate or impede the alignment of teaching methods and learning styles in accounting classrooms.

4.2 Learners' preferred learning styles

The study sought to explore the primary learning styles of accounting students in Schools X and Y. The inquiry was addressed using a questionnaire consisting of seven multiple-choice questions. Students selected the statement that best described how they learned Accounting.

Dominant Learning Styles Among Accounting Learner

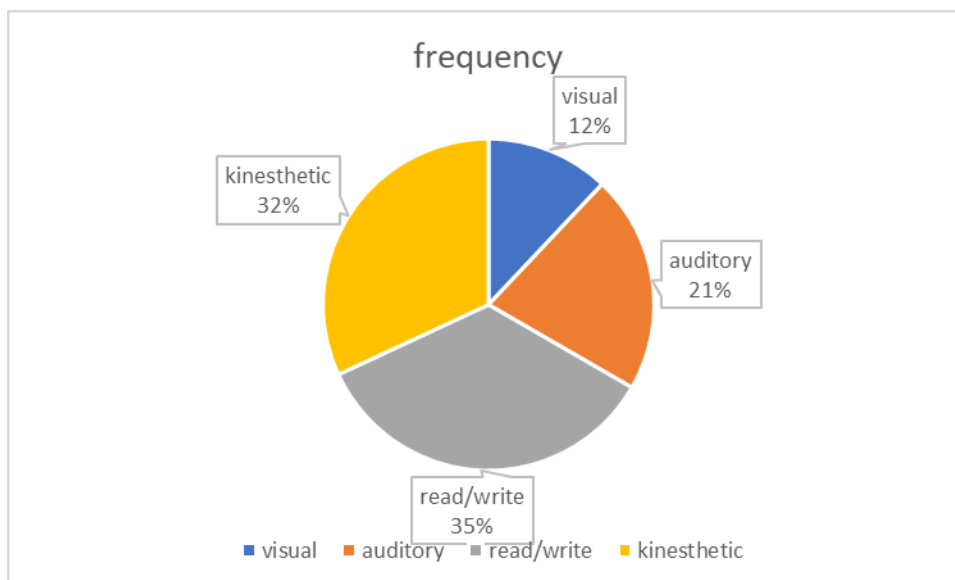


Figure 4.1: A summary of preferred learning styles

Figure 1 above highlights the dominant learning styles. Each style was recorded as it was selected per question. It was found that the dominant learning styles are reading and writing, with 35% followed by kinesthetics, with 32%.

The learning styles, based on the VARK model, served as the foundation for this study. According to Fleming (2006), the VARK model categorises learning styles into four main types based on sensory modalities: visual, auditory, read/write, and kinesthetic. The findings revealed that the read/write learning style was the most preferred in accounting lessons, with a preference rate of 35% compared to other styles. Following the read/write style, kinesthetic learning was preferred by 32%, auditory by 21%, and visual by 12%. Accounting learners preferred working independently making personal notes, and summarising topics in their own words (Othman & Amiruddin, 2010).

After the data collection using the questionnaire, individual interviews were conducted to determine the learners' preferred learning styles. Learners were asked how they learned and studied Accounting in their spare time. The responses showed that learners study using classwork and notes to check their understanding and that they use the mind map to organise their study sessions. That is, they use the classwork to check and reflect on their knowledge of the current topic and see how it relates to previous topics. In addition, the classwork is used hand in hand with the notes and summaries that the learners make in class. This type of studying indicates a reading and writing style of learning that shares some of the characteristics of one of the learning styles mentioned above.

Learner 1: I use mind maps to organise the information on a particular topic. The mind map helps me go through the classwork made during the lesson and organise my study session; it helps me understand the procedure. Again, the notes I make help me relate the accounting principle to the procedure followed when preparing an account or financial statement.

Learner 2: I use classwork as a guide for my study session. I go through each step and write down notes on how each answer was obtained in my own words. I also use the notes I take from the lesson to correct my mistakes as I go through the classwork. Teacher, it is important to say that I only write down the notes when I understand the explanation made in class.

Some learners indicated that they combine different methods to study Accounting. They explained that they used tools such as YouTube to watch tutorials, take notes in class, join the

discussion groups, and do extra work. This style of learning indicates a kinesthetic learning style, where learners do well when they are engaged with practical exercises and combine the other three learning styles from the VARK model.

Learner 4: I watch videos on YouTube to enhance my understanding, and sometimes I join the discussion groups where we meet after school to help one another. I also take notes in class and from the videos I watch. And when I think I understand the content, I practise the exercise and submit it. This helps me see if I am really doing well with my learning.

Some learners indicated that they understand better when they listen in class and further listen to some audios where the content of Accounting is explained. They indicated that they also read their notes aloud to hear themselves audibly. According to the VARK model, this style of learning reflects auditory learning styles.

Learner 3: When we are told to read about a particular topic, I first use my mom's phone to listen to different podcasts to get different explanations and get a picture of what we are going to learn. Further, I listened to Madam, for example, when she was explaining the process of balancing the cash book. It was easy for me to do the correct procedure from the first practice task.

The learning styles identified in the questionnaire were present in the accounting class, as the learners' responses in the interview show. The interview examined how learners learn and study Accounting. Learners were asked to give examples of how each learning style helped them to understand the accounting content.

4.2.2 Learning Activities Used in Accounting Lessons

The study's findings revealed different activities incorporated into accounting lessons. One student noted that their Accounting teacher allows class discussion activities to include posing questions and giving learners time to discuss their thoughts with their peers and later share them with the class. This liberates learners to dialogue, share their understanding of the given topic or sub-topic, and ask questions. Learners showed that *the teacher allows for the discussion of the accounting content in class*. Learners stated that they are typically given tasks to complete in small groups, after which they present their responses to the entire class for collective feedback and discussion. *The discussion starts from small group work to the whole class discussion and feedback from the teacher*. That indicates learners' engagement in their

education by asking for clarifications and discussing some content with peers through the guidance of the teacher, which is essential for reinforcing understanding. From the VARK perspective, visual learners benefit from seeing the accounting structures during the discussion, while auditory learners enhance comprehension through listening and taking part in verbal discussions. Further, read and write learners grasp content by taking notes and writing down explanations and, lastly, kinesthetic learners deepen their understanding through collaborative activities and practice of accounting procedures.

Moreover, learners highlighted that they *listened to Mr. Mike (name changed due to anonymity) explaining the concept*. This implies the use of the lecture method where the teacher verbally provides explanations and facts to deliver knowledge and understanding. In the lecture, information is well organised with a clear introduction, body, and conclusion.

Some students from School X highlighted that they are usually given exercises to do and they are given notes.

Respondent 1: *We write exercises.*

Respondent 3: *We write notes.*

The same behaviour is identified from School Y:

Respondent 6: *We do practical exercises.*

Respondent 10: *We are given regular exercises.*

This suggests that while learners receive notes to refer to, they also get tasks related to the taught topic. The tasks and notes are given at different times; however, it is assumed that they can be used simultaneously when learners are expected to apply their knowledge and skills. The responses share a common factor of doing exercises repetitively, with one learner highlighting that exercises are provided regularly. Additionally, doing repetitive exercises is the most effective method for understanding the procedures involved in preparing financial statements (Sydney, 2015). Literature confirms that kinesthetic learners need to work with practical exercises to understand concepts, in addition to repetitive tasks (Mohiuddin, 2022).

Question and answer

During the focus group discussions, learners were asked how they felt when they were selected to respond to a question, yet they did not raise their hands. Learners from both schools showed that they panicked, as in most cases, they are not ready to respond. Learners highlighted that

even when they know the correct response, they are afraid to respond. Also, they shared that sometimes the fear of the punishment that comes as a result of getting the answer wrong makes them panic even more. This is seen from the responses below.

Respondent 3: *I got scared because it was unexpected, but I responded to the question anyway.*

Respondent 4: *Knowing there is a punishment for failure to respond, I get scared but still give the response.*

It is important to note that the fear or anxiety to respond may come as a result of the learners' personality, not necessarily due to the teaching strategy. However, some learners find the question-and-answer method more interesting as it allows them to get the answers wrong and get corrected in class, as indicated by Respondent 8:

I just respond without any fear, and it is interesting as it allows me to talk and say things the way I understand them.

In addition to the teacher-initiated questions, further inquiry involved whether learners are free to ask relevant questions on the topic taught in class. The learners showed that even though they are allowed to ask questions in class, not all of them feel free to ask questions.

Respondent 3: *We are allowed, but some don't feel free to ask questions.*

Respondent 6 highlighted that he only asks questions when he gets lost during the lesson when the teacher is explaining concepts. "*I ask questions only if I get lost when Ntate Mike is explaining concepts.*" However, some students indicated that they do not ask questions in class; they rather consult their teacher during free periods and break time.

Respondent 5: *I don't ask questions in class; I would rather consult Ntate Mike during break and lunchtime.*

The findings suggest that the question and answer strategy suit the students with auditory learning styles who learn best by listening and talking, and aligns with the auditory learning style as learners are allowed to respond, receive corrections in class, and seek clarifications when they face difficulties during lessons. Allowing learners to ask questions in class helped them regain focus when confused during the lesson. Again, prompt feedback on the answers that learners provide seemed to be helpful, as Movahedi and Pouya (2016) stated that giving prompt and helpful feedback encourages learners to actively participate in their learning.

Assignments

In this study, assignments refer to tasks given to learners to provide extra practice in accounting concepts. Learners said they enjoy different ways of doing the assignment, as indicated in the responses. Respondents *simultaneously shout in groups*, and some *shout individually*. Students were then asked to state why they enjoy individual assignments, and they said it was because they help them reflect on their errors and correct their misunderstandings when the corrections are made in class.

Respondent 5: *When I do the assignment alone, I can remember some concepts, and it helps me reflect on the procedure I was shown in class. When I get the feedback on the assignment I did alone, I see where I went wrong, and it helps me push myself to do more work and work harder.*

Respondent 10: *Individual assignments improve independence in that I learn from my mistakes without copying from friends, ensuring I grasp key concepts essential to my learning.*

Some learners indicated that they prefer group work because they learn best when they help others by explaining concepts. They also indicated that group work allows them to understand concepts from others' views, as the excerpts below show:

Respondent 8: *I get to see others' views.*

Respondent 9: *I am mostly the helper, so I understand more when I explain tasks to others.*

From the findings presented above, it is worth noting that assignments play an important role in assisting learners in their learning. Both schools highlighted the importance of individual assignments, which help students identify their mistakes and understand the reasons behind their incorrect responses. This process not only aids in correcting errors but also enhances learners' comprehension of the Accounting subject. Equally important, group assignments are eye-opening to peers' perspectives; that is, peers' explanations can clear up the misunderstanding that occurred during the lesson. In addition, some learners gain more understanding by explaining to their group mates the concept and procedure of different accounting information. Therefore, the assignment caters for learners with auditory and read-and-write learning styles.

Moreover, group assignments provide an opportunity for learners to collaborate, share different perspectives, and learn from each other's experiences (Al-Rawi, 2013). This can enhance their critical thinking skills and improve their ability to communicate effectively in a team setting (Mueller et. al., 2017). Learners further mentioned that they learn best when they consider ideas from different perspectives. Even though the auditory learning style may have fewer learners, according to the findings of the study, learners still enjoy discussions and collaborating with peers. Research suggests that auditory learners benefit from participating in small group discussions and verbalising concepts for improved understanding (Hussain, 2017).

Note-Taking

Note-taking involves writing down key points from verbal explanations of accounting concepts. Learners indicated that they remember some content when they are taking notes using simpler language, apart from the jargon used in the textbooks. Also, taking notes seems to help learners understand more complex texts from the books, as the teachers' examples and explanations are easier and mostly familiar to learners' context.

Respondent 4: *From taking notes, I can participate in discussion and I can remember things easily, hobane ke ngotse (because I wrote...) in a language that I understand.*

Respondent 3: *Sometimes, teachers explain concepts differently from the textbooks to make the material easier to understand. It is sometimes easy to relate to; therefore, I write that explanation down to clarify the complex explanation found in the textbook and the notes.*

Respondent 1: *Sometimes, when Mr. Mike makes examples that clarify concepts which are not easy to understand in the notes. So, I make a note of the examples to remember the content clearly.*

Learners have one common reason for note-taking, which is simplifying the abstract language of accounting to everyday language. The textbook may be too technical and full of jargon, which makes it hard for learners to comprehend what they are reading (Johnson et al., n.d.). Moreover, note-taking seems to help learners with making examples that are relevant to their context.

4.3 Dominant Teaching Methods in the Accounting Classroom

The section presents the findings on the predominant teaching methods used in accounting classrooms, along with the strategies employed to enhance learning. The presentation begins with teachers' demographics as indicated in the table below.

Table 4.3.1: Biography of Accounting teachers

Qualifications	Years of teaching experience	Sex
Bachelor's Degree	Three years	Male
Bachelor's Degree	Three years	Male
Bachelor's Degree	Two years	Male
Diploma in Secondary Education	Nine years	Female

The study consists of four teachers, of whom three were male and one female. The teachers had teaching experiences of two, three and nine years. Three of the participants held a Bachelor's degree, and one had a Diploma in Secondary Education. Among the three teachers who hold a Bachelor's degree, two have both a Diploma in Secondary Education and a Bachelor's degree.

4.3.1 teaching methods

Questions	frequency	Teaching method
What teaching methods are you currently using for accounting lesson?	4	Demonstration
Do you integrate real-life examples in you accounting lessons?	3	Yes
Do you believe interactive activities enhance learner' engagement in accounting lessons	4	Yes
Are case studies an integral part of your teaching strategies?	3	Yes
Provide additional teaching methods you prefer for accounting lessons.	3	Teacher explanation-demonstration
	1	Demonstration
How do you encourage learners' engagement in accounting lessons?	1	Question and answer
	2	Discussion
	1	Frequent assessment
What strategies do employ to cater for everyone in your accounting lesson?	2	Group work
	1	Vary teaching methods
	1	Peer teaching
How do you handle challenging topics in accounting lessons to ensure comprehension?	1	Link the topics, move from what is known to unknown
	2	Use discovery method
	1	Break topics in to small chunks

Table 4.3.2 preferred teaching methods

The table above shows the specific items from the questionnaire that asked teachers about their teaching methods in accounting lessons. Each question was designed to elicit insights into the teaching methods that are commonly used or find more effective. The second column of the table shows how many teachers selected each teaching method in response to the corresponding questions. The frequencies help identify patterns and trends in teaching methods choices across the sample. The last column captures the actual teaching methods chosen by respondents. These teaching methods reflect the teaching methods teachers find most suitable for delivering accounting contents. Below is the interpretation of each method:

Demonstration

All the teachers indicated that they were currently using the demonstration method in their classrooms, this is evidenced by their selection of “*demonstration*” as a preferred teaching method in the questionnaire responses. According to the findings of Lekhooana (2020) and Alao and Ukpong (2020), teachers in secondary schools use demonstration methods to teach Accounting. Also, the literature affirms that the use of the demonstration method is an effective method of teaching Accounting because it allows students to see and follow the procedure in preparation for different accounting tabular presentations (Lestari et al., 2023). In alignment with the VARK model, the demonstration works best for visual learners who learn best by seeing concepts (Sabiston & Leung, n.d.).

The teachers concurred that they utilise a variety of teaching methods in addition to demonstration. They suggested that combining demonstration with explanation, discussion, and lecture techniques can make accounting lessons more engaging. Response from the questionnaire indicate that some teachers find real-life examples relevant to their teaching. That is because real-life examples bridge the abstract content of Accounting to tangible understanding. Also, real-life examples significantly enhance learners’ interest in the subject (Lee n.d.). Such examples might include budgeting for a school event by considering the income generated from ticket sales and subtracting incurred expenses, as well as analysing the decisions made by local businesses (Kumar, 2010). Caga and Mqingwana (2022) found that these real-life examples and experiences foster a passion for Accounting among students, leading teachers to view them as *highly beneficial*.

Interactive activities

Teachers rated interactive activities at three, which indicated highly effective. Other teachers found the activities to be *effective* as they rated them at two. Three teachers agree that interactive activities, such as reviewing peers’ exercises and simulations, play a vital role in increasing teaching effectiveness. According to Teng Ong and Lang Quek (2023), interactive learning activities positively impact student engagement by creating a sense of belonging in the classroom. Furthermore, interactive learning helps build students' self-confidence and critical thinking skills, enabling learners to understand the principles and terminology of accounting more thoroughly (Sava, 2016).

Case studies

Additionally, most teachers stated that they incorporate case studies *significantly* into their teaching methods, although there is one teacher who does not use case studies at all. Teachers use case studies to present financial problems that require learners to solve them by preparing the appropriate financial statements or accounts. In addition, a study by Hlophe (n.d.) showed that South African rural teachers use case studies to improve problem-solving and analytical skills in Accounting. Furthermore, teachers explained that utilising additional teaching approaches, such as case studies, improves the efficacy of their demonstrations by providing scenarios that need solving to encourage problem-solving. It is worth noting that case study pedagogy allows learners to apply the principles of accounting to the given scenario.

Teacher explanation demonstration

Teachers also highlighted that the unique features of Accounting influence the choice of teaching methods. Given its practical and theoretical nature, teachers find it necessary to supplement demonstration methods with teacher explanations. The practical aspect of Accounting includes the application of accounting principles in any given case or scenario. On the other hand, the theoretical nature of Accounting may include the principles and concepts of accounting. Therefore, teachers highlighted that they use the "*teacher explanation and demonstration method which seems to be more effective in teaching Accounting as it has a theoretical background and practical aspect*" (Teacher T). It can be seen that the use of teacher-explanation-demonstration caters for visual learners who benefit from seeing the step-by-step process of solving accounting problems. Again, it enhances understanding by clearly explaining concepts and demonstrating their application.

Presenting accounting information in tables helps learners understand different formats clearly. The findings indicate that demonstrating various financial statements and accounts is crucial for effective teaching. Additionally, the teaching methods used by the teachers align with the identified learning styles and activities. For example, teacher explanations and demonstrations support visual and auditory learners, while case studies cater to auditory and read-and-write learners. Interactive activities, on the other hand, engage kinesthetic, visual, and auditory learning styles.

4.3.2 Learners' Engagement

Creating an interactive and communicative classroom can encourage students to participate in class by asking and responding to questions posed by either students or teachers in the classroom. One teacher showed that he *incorporates question-and-answer methods to engage learners in accounting lessons* (Teacher T).

Some of the teachers believe that fostering active participation in the learning process can enhance learners' engagement. As the participants explain, encouraging class participation may help the learner to remember the responses and procedures and may limit their chances of forgetting the content presented in class.

Teacher R encourages learners' participation "*by allowing learners to write their answers on the board and then inviting the entire class to discuss the correctness of those answers.*"

Teachers explained that they use a variety of strategies to keep learners engaged, especially when it comes to challenging concepts and meeting the diverse needs of all students. For example, from the questionnaire, teachers stated that during the accounting lessons, they facilitate peer teaching to support slower learners while providing additional tasks for faster learners.

I give fast learners a challenging exercise to deal with while I am focusing on helping slow learners. Teacher M

I give learners group work and monitor progress in every group to make corrections and allow them to ask questions where they do not understand. Teacher D

The responses show that teachers use different strategies to achieve diversity in their classes. All the teachers believe that discussion incorporates different aspects. They explained that they use learners' responses to initiate a whole-class discussion which allows diverse viewpoints on a topic at hand. Teacher R states:

I use learners' responses from the feedback. I start with the completely wrong response and let my student identify what led to the wrong answer, then explain how it is wrong. I later move on to the correct response and still explain why it is correct.

The other teacher facilitates group discussions and monitors the groups by providing clarifications when needed. This approach ensures that everyone participates, as learners have

the opportunity to engage in dialogue about the topic before a whole-class discussion takes place.

4.3.3 Documents of Teachers

The teachers in both schools mentioned that they use the association's work plans as their lesson plan books. However, none of them were able to provide the work plan. Only the scheme of work was found, which highlighted that teachers are using discussion, teacher explanation, demonstration, and lecture methods in their lessons. Below is the figure of teachers' scheme of work showing the teaching methods that will be used in their classroom.

Week	Concepts/Topic	Learning Outcomes to be covered	No. of periods	Methods	Resources
22/02	Depreciation	<ul style="list-style-type: none"> definition of depreciation Types of depreciation methods <ul style="list-style-type: none"> • straight line method • Reducing balance method • Revaluation method Definition of provision for depreciation causes of depreciation <ul style="list-style-type: none"> • Physical deterioration • Passage of time • Obsolescence • Depletion Preparation of: <ul style="list-style-type: none"> • Asset A/c • Provision for depreciation A/c • Disposal A/c 		Lecture method Teacher explanation Demonstration method Discussion method	Various Accounts textbooks
23	Bad debts & Provision for doubtful debts	<ul style="list-style-type: none"> definition of bad debts Reasons of bad debts <ul style="list-style-type: none"> • Bad debt • Reconciliation • Bankruptcy Preparation of Trade Receivables A/c and bad debts A/c 		Lecture method Teacher explanation Demonstration method Discussion method	

Week	Concept/Topic	Los to be covered	No. of Period	Methods	Resources
	Business Documents and Business Concepts (Accounting Concepts)	8		Discussion Teacher explanation Demonstration	0 level Principles of Accounts
	Differences between Types of taxes	9		Discussion Demonstration	0 level Principles of Accounts
	Books of first entry (Subsidiary Books) cash Book, Sales/Purchases Journal and their Returns	10		Discussion Demonstration Teacher explanation	0 level Principles of Accounts
	Capital expenditure and Revenue	11		Discussion	0 level

Figure 4.3.3.1: teachers' scheme of work

The findings indicate that accounting teachers mainly use the teacher explanation, demonstration method. Additionally, the strategies emphasised include discussions, which contribute to aligning the teaching and learning processes within the accounting curriculum. These teaching methods were also reflected in the scheme and record of work of teachers from School Y. Importantly, teaching methods identified as the most often used align with the learning activities found from the learners' questionnaire and the focus group discussion. Teacher explanations, demonstrations, and lectures facilitate note-taking, enabling learners to apply their knowledge and skills through assignments.

Thus, the results indicate that the teaching methods are moderately aligned with the learning styles in the accounting curriculum. It was found that learners prefer individualised tasks and teachers use demonstrations as a teaching method. It is important to remember that during the demonstration, teachers show learners the procedure for preparing the various accounting information so that learners follow them in their work. In this way, learners can follow the demonstrated procedure and clearly understand the accounting information and content.

In addition, learners indicated that they prefer to consult their teacher in their free time. This preferred learning style complements the explanation-demonstration by the teacher to a moderate extent. Personal consultation enables the teacher to fill the gap of the content that learners missed in class by explaining and illustrating the accounting content in question.

4.4 Factors Influencing Alignment of Teaching Methods with Learning Styles

This section shares the teachers' observations on how their learners prefer to learn and the responses they get from the learners with regard to the teaching methods they use. Also, it analyses the factors that teachers think hinder them from tailoring their teaching methods to the diverse needs of learners, as well as the factors that contribute to such tailoring.

4.4.1 Teachers' Observations on how Learners Respond to Teaching Methods Used in the Classroom

Teacher T prefers the combination of demonstration and explanation teaching methods. He highlighted that he prefers to combine the demonstration with explanation because it allows learners to relate the explained concept with the procedure followed in the preparation of one particular financial statement. He stated as follows:

I prefer to use explanation demonstration methods lebaka ke lena (meaning my main reason is) ... you have to explain concept and demonstration on the board - the procedure.

In the interview with teachers, they were asked if the learners find their teaching methods interesting. Teacher T and Teacher D indicated that students seem to be enjoying the teaching methods they use as they voluntarily do extra work and show a positive attitude towards Accounting and Accounting lessons.

Teacher T: *I think they enjoy the methods because most of them seem to have a positive attitude towards Accounting and doing extra work.*

He further indicated:

The positive attitude is seen from the learners' willingness to work on given problems and they do not get easily discouraged when they get the answers wrong, thus they keep on doing extra work to get the contents of the topic in hand clearly.

Teacher D added: *"Ke hobane ke bona (it is because I see) a positive feedback and their response to the concepts."* The positive feedback was associated with the correctness of the assignments and monthly tests, where Grade 10 learners obtained the pass mark, which constitutes the continuous assessment.

Teacher T also indicated that learners enjoy the teaching methods they use as they help learners relate the explanation to the procedure that is demonstrated concerning the concept. The teacher explained:

They enjoy explanation and demonstration the most. In the first place, you explain the concept, and when you demonstrate ke nako eo ba relatang (this is when they relate), their understanding of what was explained is related to the procedure.

The teacher believes that the teaching methods they employ in accounting lessons are satisfying to their learners. Teachers emphasised they used the teacher explanation-demonstration method because it clarifies complex concepts. That is, with the explanation, learners are attentive, take notes and can relate the explanation to the procedure followed during the demonstration. This was affirmed by the learners from the focus group discussion where they indicated that they take notes as the teacher explains the concepts. Literature indicates that learners who enjoy the methods used to deliver content are motivated to do their assignments

and have a positive attitude towards the subjects (Sugano & Mamolo, 2021). It seems teachers also share the same view that when learners do the extra work, they enjoy the teaching methods used. Moreover, Kurt & Sezek (2021) assert that the integration of explanation and demonstration effectively complements and mitigates the limitations inherent in each approach.

4.4.2 Factors Contributing to Meeting Learners' Different Needs

Teacher D believes that when students are given individual tasks, they can develop a thorough understanding of the concept. Also, providing them with an opportunity to discuss feedback in the classroom allows for better understanding and eradication of misconceptions. The teacher stated as follows:

I regularly give them individual tasks and allow them to discuss feedback in groups.

The teachers further indicated that varying teaching methods when teaching different Accounting content can assist teachers in meeting individual learners' needs. The teachers believe that when the teacher's explanation and demonstration are integrated with lectures and discussions, and learners are given extra reading material for reference, different learning styles are catered to. It is worth noting that the teaching methods mentioned align with the learning styles identified among Accounting learners.

Teacher R: *I vary teaching methods to ensure that I meet every student's needs. I incorporate the question-and-answer method with the discussion and lecture method.*

Teacher T: *I use the most appropriate methods of teacher explanation, demonstration, and integrate them with lecture, discussion and sometimes lend them the textbook.*

The findings showed that teachers use different teaching methods to cater for the diverse needs of the students. The teachers highlighted that they integrate teacher explanation, demonstration, discussion, lecture, and question and answer. Integrating various teaching methods, such as teacher explanation, demonstration, discussion, lecture, and question-and-answer sessions effectively caters to the diverse learning needs of students as outlined by the VARK model. Visual learners benefit from demonstrations; auditory learners thrive in discussions and lectures; reading/writing learners engage with written materials and interactive question-and-answer sessions; and kinesthetic learners excel in practice exercises, demonstrations and interactive discussions. This multi-faceted approach ensures that each student's learning style is addressed, enhancing overall comprehension and engagement in the classroom.

4.4.3 Factors Hindering Teachers from Tailoring their Teaching Methods for Learners' Diverse Needs

This section highlights the different factors that influence teachers to misalign their teaching methods to the needs of the students. Teachers demonstrated that the number of accounting lessons is limited to effectively address the diverse needs of all learners. Also, the time of day at which an accounting lesson is taught affects its effectiveness, as learners are fatigued and have less interaction time. The Centre for Teaching Excellence (nd) emphasises that having sufficient time allows for more interactive and engaging teaching methods, which can be tailored to students' learning styles to keep them engaged. However, time constraints prohibit tailoring teaching methods to different learners' needs. Therefore, teachers believe that when practical subjects like Accounting are allocated afternoon slots, learning is not effective because learners are usually tired and their stomachs are full, hence they cannot concentrate fully. Moreover, the fewer number of lessons offered for Accounting in a week prohibits the alignment of teaching methods with learning styles. Teachers provided several opinions, with Teacher T stating:

Allocation of accounting lessons. accounting lessons are in the afternoon when learners are fatigued and their level of concentration is reduced....

This affects the choice of teaching methods because the teacher may need to maintain order and manage fatigue in class. Teachers therefore choose to use teacher-centred methods as they require less energy from both learners and teachers. Teacher T further explained:

...ho latela (regarding) the nature of Accounting, it can be taught effectively in the morning when students are not fatigued. In addition, not being offered double lessons hinders alignment because I am running against limited time.

Teacher R: *...I am not always able to meet my learners' needs, because I sometimes try to change my teaching methods which results in some students being left behind.*

Teachers were asked if they could meet every learner's needs, and they were asked to state the factors that assist them in meeting those needs and the factors that make meeting such needs difficult. Teacher R highlighted that his students are left behind most of the time when he tries to be flexible and employ different teaching methods in one lesson. This contrasts with Teacher D, who finds varying teaching methods that help him to meet learners' needs. He explained that employing different teaching methods enhances learners' gratification:

Lack of resources, such as textbooks, hinders my ability to meet every learner because I use one or two methods, which may not involve every student.

The findings indicate a significant shortage of resources, particularly textbooks, which hinders teachers from adapting their methods to suit students' learning preferences. The lack of textbooks, resulting from a decline in available practice exercises, has increased the workload for teachers, who must now dedicate extra time to sourcing handouts and reading materials for their students. Consequently, many teachers are opting for instructional methods that do not rely on textbooks. Examples of such teaching methods include reading assignments, discussion, and lecture methods. The teachers have observed that students in their schools typically lack personal accounting textbooks, and the number provided by the Ministry of Education and Training is quite limited. Mupa & Chinooneka (2015) pointed out that when one learner has a book and reads to the entire class, it can cause distractions. Therefore, the lack of resources leads teachers to rely on conventional teaching methods.

4.5 Summary

This chapter presented the findings and interpretation of the research questions. The findings from this study highlight a significant alignment between the preferred learning styles of accounting students and the teaching methods employed by their teachers. The dominant learning style identified was reading and writing, preferred by 35% of the learners, followed closely by kinesthetic learning at 32%. This preference indicates a need for teaching strategies that emphasise reading and writing assignments, and group discussions to enhance understanding of accounting concepts.

Additionally, incorporating interactive activities, such as class discussions and practical exercises, fostered student engagement and allowed for collaborative learning experiences, which indicates the kinesthetic learning style within the VARK model. However, the anxiety expressed by students when chosen to answer questions unexpectedly reflects a critical area for improvement in classroom management and teaching strategies. Unexpected questioning can cause anxiety in students who need time to process information according to their learning styles, such as visual learners needing a presentation of the Accounting content or reading/writing learners needing to write down their thoughts first.

Chapter 5

Discussion of Findings and Conclusion

5.1 Introduction

The study aimed to examine how teaching methods align with learners' preferred learning styles in the accounting curriculum. The study addressed the predominant teaching methods in the accounting curriculum and learners' preferred learning styles. This chapter elaborates on the findings derived from questionnaires, interviews, and focus group discussions conducted as part of the data collection process. This chapter provides key insights into the following questions:

- What are the preferred learning styles for accounting students?
- What are the predominant teaching methods in accounting classrooms?
- What factors may contribute to or hinder the alignment of teaching methods with Accounting students' different learning styles?

5.2 Overview of the Key Findings

The study revealed that accounting learners predominantly favour a read/write learning style. The prevalence of this style was confirmed by both the questionnaire responses and focus group discussions. The learners preferred consulting their teachers during their spare time to seek clarification on the content taught on a particular day. Consultation ability is one of the characteristics of a read/write learning style. Furthermore, consultations act as a bridge to clarify misunderstandings that may arise from the classroom, supplementary reading materials, or research on accounting topics. Learners expressed that they utilise the internet to watch and listen to various blogs that explain Accounting content, thereby enhancing their understanding of the subject matter. According to Hussain (2017), read/write learners prefer working independently to reflect on the lessons, and summarising the content in their own words is effective for their learning. The results also indicated that students favoured working on assignments independently and engaging in regular exercises to reinforce their retention and comprehension of accounting concepts.

With regard to methods of teaching, the findings suggest that accounting teachers predominantly use the teacher-explanation demonstration method, considering it to be more

effective. In their interviews, the teachers highlighted that this method helps them address the theoretical and practical aspects of Accounting simultaneously.

5.3 Discussion of the Findings

5.3.1 Dominant learning styles among Accounting learners

The study found that accounting learners exhibited varying degrees of preference for different learning styles according to the VARK model. This is affirmed by Chetty (2019), who indicates that learners may have unimodal or bimodal learning styles. Nevertheless, in the current study, the dominant learning style preferred with the highest frequency was the read-and-write learning style. The findings indicate that accounting students in the context of the study prefer to take notes and summarise the lesson using their own words. The findings of this study are in contrast with those of Mordedzi & Mireku (2015), who found that the most preferred learning style for accounting learners in one of the private schools in Ghana was kinesthetic.

It is important to note that the kinesthetic learning style is not part of the read-and-write learning style, but kinesthetic learners can incorporate read-and-write in their learning strategies. Again, the findings of Pauzi et al. (2024) showed that non-accounting students prefer bimodal learning in accounting modules that constitute their courses, which include kinesthetic and visual learning styles. Moreover, Barsalote et al. (2023) found that accounting learners learn best when they follow instructions and use mind maps that indicate a visual learning style. The dominance of the read-and-write learning style suggests that learning materials should be flexible enough to allow learners to take notes and summarise content in their own words. Providing comprehensive written resources can enhance their learning experience.

Notably, among accounting students, the kinesthetic learning style is predominant, followed by the auditory and visual styles. Kinesthetic learners in Accounting practice tasks regularly to understand the Accounting content. These findings are consistent with the existing literature, which indicates that kinesthetic and visual learning styles dominantly exist among Accounting students (Mordedzi & Mireku, 2015; Barsalote et. al., 2023). These differences may be because most of the existing literature was obtained from institutions of higher learning.

It was also found that the learning activities used in Accounting lessons aligned with the learning styles identified. Learners are given regular exercises through assignments and note-taking in class. These activities indicate the read-and-write learning style, which was identified as the preferred learning style. The read and write learning style emphasises that learners with

such a learning preference rely mainly on the absorption of written material or information. These strategies engage learners in regular exercises that may require them to read and summarise regularly. Learners also showed that they prefer individual assignments, and Meyers (2016) supported this finding by stating that read and write learners prefer to work in quiet places to process their thoughts accurately.

5.3 Dominant Teaching Methods in Accounting Classrooms

During data collection, four teachers stated that they had used demonstrations. This method was supplemented by an explanation of Accounting content, which emerged as the preferred teaching method and is referred to as a teacher explanation demonstration. It is the most favoured because teachers have shown that it is the most appropriate teaching method for Accounting, as it covers both the theoretical and practical aspects of the subject. The practical aspect of Accounting involves applying accounting principles to the financial scenarios given in practice exercises to enable learners to develop the necessary skills for analysing and solving financial problems. This may include the preparation of financial statements, preparing a budget, and an income and expenditure account. The findings contrast with prior research that identified the lecture method as the primary teaching approach in Accounting classes (Mkhize et al., 2024; Lekhooana, 2020; Alao & Ukpong, 2020).

Although the results show that demonstration is the most commonly used method, the lecture method is still used in the accounting classroom, where the lecture method entails a logical presentation of content in a structured and sequential manner. Teachers explain the theoretical principles, such as fundamental accounting concepts, to establish a solid foundation upon which practical application of these accounting principles can be built. Literature indicates that teachers use the lecture method to introduce the topic as a foundation for the application of different aspects of accounting. In addition, document analysis showed that the lecture method is mentioned in the scheme and records of work done as one of the most commonly used teaching methods in Accounting. Previous research has shown that the lecture method can be used together with demonstrations (Alao & Ukpong, 2020; Noori et. al., n.d.).

Teachers were also asked how learning activities are assigned to learners in their accounting classes. The findings show that teachers incorporate question-and-answer methods and discussion into their lessons. Teachers emphasised that the question-and-answer method encourages learners to ask questions for further clarification and to clear up misunderstandings. Similarly, teachers revealed that they use the question-and-answer method to assess learners'

understanding. According to Mkhize and Ntombela (2024), a question-and-answer session enables the teacher to identify the areas that need to be corrected.

Furthermore, the findings indicate that teachers utilise collaborative learning to foster student engagement. The educators demonstrated their use of group discussions as a method of peer teaching, allowing learners to work together and enabling students to ask questions to their peers freely. Additionally, the findings indicated that group work allows teachers to circulate among the groups, providing explanations for content that some may find challenging. This approach also helps slow learners bridge the gap with their classmates, while those who grasp the material can lead in group activities. Ndovela et al. (2023) support the findings of this study by emphasising that discussions facilitate peer learning, particularly benefiting auditory learners who may struggle with reading and writing. However, it is important to recognise that effective discussions require proper management, as they can potentially disrupt the lesson (Ngwenya, 2020), a factor that seems to be lacking in the findings of this study.

5.3.1 Alignment of Teaching Methods with Learning Styles

The study's findings indicate that learners' most preferred learning style is reading and writing, while the predominant teaching method is teacher-explanation-demonstration. As seen in the findings section, the combination of the aforementioned teaching method with the preferred learning style actively engages learners in reading and note-taking, fostering interaction with teachers through questions. The reading aspect in the context of the study was aided by the use of accounting materials that have visual structures of different accounting statements and the worked examples that make abstract accounting concepts more relatable and bridge the language barrier.

One might wonder if there is an alignment of teaching methods with learning styles in the accounting curriculum. According to the findings of the study, there is alignment. Learners prefer to read the accounting content, take notes in class, and undertake independent study. Teachers indicated that they mainly use the teacher-explanation-demonstration method when teaching Accounting. They orally explain and summarise the accounting information and then illustrate how the information is organised for different accounting purposes. Reading and writing, thus emphasising the preferred learning style and the predominant teaching methods in the accounting curriculum. Indeed, there is correspondence between teaching methods and learning styles in accounting education, even if they do not always match. According to the

findings of the study, there is moderate alignment of teaching methods with learning styles in the accounting curriculum.

5.4 Factors influencing the alignment of teaching methods with learning styles

Teachers highlighted that they used teacher explanation demonstrations, which helped them cover the theory and practical aspects of Accounting. Moreover, they indicated that learners showed a positive response by doing extra work and were courageous to do the work even when they got the answers wrong. In addition, teacher explanation-demonstration helps learners relate to an explanation of the procedure, which is backed by the literature that accounting students understand information by conceptualising content and processing it through practice (Kolb, 2005).

The interviews with the teachers revealed that they believed it was possible to adapt teaching methods to different learning styles. The teachers showed that a flexible design of teaching methods could help with the alignment. Varying and integrating teaching methods have been mentioned as contributing factors to different learning styles. The results are consistent with Grasha and Yanarber-Hicks's (2000) findings that the integration of teaching methods ultimately contributes to a better adaptation of teaching methods to learners' learning preferences.

In addition, the teachers believed that using different learning activities could influence the matching of teaching methods and learning styles. That is, giving learners individualised learning activities and allowing for group discussions can encourage alignment. This is because learners who prefer to read and write can excel in individualised tasks. Those who prefer listening can listen to various podcasts and blogs to better understand the concepts that can later be applied in written work. In the context of the current study, listening to podcasts seemed to be regular, as some of the participants were seen in the computer laboratory watching YouTube videos to help them with assignments. The literature affirms that using different learning activities caters to various learning styles that enhance learners' engagement in their learning processes (Brown & Green, 2015).

However, it is not always possible to adapt teaching methods to different learning styles. This study found that one of the hindering factors is the lack of resources, such as textbooks. Schools have few or no textbooks for students to use in practice exercises and reading. Teachers indicated that they tended to use one or two teaching methods that may not suit the preferences

of all learners. According to Thaanyane (2024), the lack of textbooks in the classroom prevents teachers from effectively tailoring their teaching methods to learners' learning preferences.

In addition, the time factor seemed to hinder the alignment of teaching methods with learning styles. Teachers stated that they had only a few hours per week for accounting lessons. They emphasised that there is limited time to complete the accounting curriculum, which seems to be very extensive. The results of the study concur with those of Caceres (2024), who states that limited time puts more pressure on teachers to be more concerned with covering the content rather than sticking to the alignment of teaching methods with learning styles.

5.5 Summary

The findings of the study, based on the research questions, indicate that the learning activities used by learners may align with the teaching methods used by teachers within the accounting classroom. Specifically, it was observed that learners predominantly favour a reading and writing learning style. It was found that all learning styles existed in the classroom; however, kinesthetic, visual, and auditory learning styles were the least preferred. Moreover, the teacher appeared to predominantly use teacher explanation-demonstration methods. The main reason is for teachers to cover the principles and concepts of Accounting, with the procedures followed in the preparation of particular accounts in one lesson.

Further, the factors that contribute to and impede the alignment of teaching methods with learning styles were discussed. The integration of different teaching methods and the employment of various learning activities were identified for alignment. Lack of resources, such as accounting textbooks and time, hinders such alignment.

5.6 Conclusion

Empirical finding demonstrates that teacher-centred methods dominate accounting lessons, surpassing student-centred and teacher-student-centred methods. This raises the question of whether these teacher-centred methods provide adequate opportunities for individual learner practice and whether they align with students' learning styles. Consequently, I found it intriguing to explore whether students are being taught in a way that matches their preferred learning styles.

The findings revealed that accounting students prefer to read and write accounting content to achieve a thorough understanding. This learning style was supported by the classroom activities that learners enjoyed, such as individual assignments and note-taking. Students indicated that

learning Accounting becomes more interesting when they take notes in class, summarise the lessons in their own words, and do additional work to assess their understanding.

It was also found that teachers in accounting classes predominantly use the explanation-demonstration method, which is a structured approach in which the teacher first explains the theoretical concepts and then demonstrates the practical application. This method is particularly effective for accounting learners as it addresses the need to understand complex financial principles and their implementation. For example, a teacher can explain the process of depreciation and its allocation over the useful life and then make calculations and show how these answers are presented in the financial statements. When teachers explain and demonstrate concepts, students are likely to take notes and feel motivated to explore the topic further. In the explanation phase, detailed accounting theories, principles, and rules are explained to provide a comprehensive understanding of the subject matter.

The teacher-explanation-demonstration method is particularly beneficial for learners who favour a read/write learning style. The explanation component accommodates their need for written information, as it usually involves the use of textbooks, notes, and handouts. The demonstration phase, which involves step-by-step problem solving of accounting scenarios, further strengthens learners' understanding through written documentation and examples. The teacher-explanation-demonstration ensures that reading and writing students can absorb and retain the information efficiently, improving their overall understanding of the Accounting content.

The findings revealed that aligning teaching methods with learning styles can be achieved by employing various approaches that address the diverse needs of learners. This can involve integrating different methods depending on the subject matter being taught. However, limited time and a lack of resources hinder the alignment between teaching methods and learning styles. Teachers often face the challenge of completing the curriculum while trying to accommodate every learner's preferred learning style. As a result, they tend to rely on less engaging teaching methods, which may not effectively address the preferred learning styles of their students.

The current study concludes that there is a fair alignment between teacher-explanation-demonstration teaching methods and read/write learning styles in the accounting curriculum. This alignment plays an important role of enhancing the overall learning experience in the accounting curriculum. The findings indicate that the most preferred learning styles correspond

with the learning activities used in class, as well as the dominant teaching methods employed. Although teachers noted that complete alignment is challenging to achieve due to various factors, the study found that a fair alignment does exist in accounting classrooms.

5.7 Limitations of the Study

Certain limitations may, to some extent, have affected the findings of the study and their wider application to different contexts. The data in the study was gathered from private schools (English Medium Schools), which are considered the highest-performing schools in the region. Public schools that perform better and those that perform poorly in the LGCSE examinations could not be included in the study because of limited funds and time. Furthermore, the sample of the study was limited due to the timeframe, hence the findings cannot be generalised unless they are applied to a study conducted in a similar context.

5.8 Contribution of the Study

The study was based on the VARK model, a framework that categorises learners into four main learning styles. The results of the study support the model as the learning styles were demonstrated in accounting classrooms. Existing literature on learning styles mostly pertains to higher education institutions. Therefore, this study fills the gap by exploring the secondary school perspective on learning styles.

In addition, the findings of the study can be used as a reference for teachers. That is, teachers can study the learning styles of their students and apply teaching methods that cater to them. This would make teaching and learning more interesting, as it has been mentioned in the literature that customised teaching methods arouse learners' motivation and engagement in the learning process. Furthermore, by embracing this alignment, teachers can enhance the quality of education and contribute positively to the academic achievement of their learners.

5.9 Recommendations

The following recommendations for implementation and further research can be derived from the findings of the current study:

- Teachers should prioritise the alignment between teaching methods and learning styles to optimise educational outcomes.
- Teachers should be aware of the learning styles of their learners and the significance of ensuring that the teaching methods used are tailored to these learning styles.

- To overcome the methodological limitations of this study, further research could use an experimental design to observe the alignment between teaching methods and learning styles in practice.
- Further research could investigate whether learning styles are correlated with learners' abilities.

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Appendices

Appendix 1: Introduction letter

The National University of Lesotho

Telephone: +266
22340601/3977



P.O. Roma 180
Lesotho

FACULTY OF EDUCATION

Date 3rd September, 2024

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

A Letter of introduction to undertake research

This letter serves to introduce Ms. Bokang Semoko, who is a Master of Arts in Education (M.A.ED) student in the Faculty of Education at the National University of Lesotho (NUL). The student is undertaking research in Accounting Education, titled: *Aligning teaching methods to learning styles in accounting education: A study of selected Lesotho secondary schools*. The study involves classroom observations, interviewing Accounting teachers, analyzing documents, particularly lesson plans from teachers and the record and scheme of work syllabus. This is a qualitative study involving use of learners' questionnaire and interview schedules for both the teachers and learners, which means that the student will have to return to your school after the collecting data on questionnaire to conduct the interviews for her study.

Kindly accord her the necessary assistance and support in this important activity.

Your cooperation in this matter is highly appreciated.

Yours sincerely,

Dr. Makhulu Makumane

Senior Lecturer
Head of Department of Language and Social Education



Appendix 2: Consent letter

Parental Consent Form for Participation in Research Study

Title: Exploring the Alignment of Teaching Methods to Students' Learning Styles in the Accounting Curriculum

Dear Parent/Guardian,

I invite your child to participate in a research study aimed at understanding how teaching methods align with students' learning styles in accounting education. Through this study, I seek to explore students' perspectives and experiences to improve instructional approaches.

What the Study Involves:

- Your child may take part in focus group discussions (FGDs), interviews, and/or complete questionnaires related to their experiences in accounting education.
- These activities will help us gather valuable insights into effective teaching strategies.
- Participation is voluntary, and responses will remain confidential.

Your Child's Rights and Confidentiality:

- No personal identifying information will be shared.
- Participation will not affect grades or school status.
- You and your child have the right to withdraw from the study at any time.

Your Permission:

By signing this form, you acknowledge that you understand the purpose of this research and agree to your child's participation.

For any inquiries, please contact [**Bokang Semoko at 57337216**].

Consent Statement:

I, _____, consent to my child's participation in the study Exploring the Alignment of Teaching Methods to Students' Learning Styles in the Accounting Curriculum.

Parent/Guardian Signature: _____

Date: _____

Thank you for supporting educational research!

Appendix 3: Questionnaires

Adopted VARK questionnaire by Flemming (2014, 2022)

Circle the statement that describe how you learn

1. Recall the time in your high school life when you had to prepare ledger you learnt best by
 - A. Studying visual clues_ financial statement guide lines
 - B. Written step-by-step worked example
 - C. Listening to the teacher explain the procedure
 - D. Doing and re doing ledger accounts
2. Do you prefer a teacher who like to use?
 - A. Text book and reading material
 - B. Follow a worked example of accounting structures
 - C. Field trips to the accounting firm or factories
 - D. Discussion and explain accounting concepts
3. You are about to learn new accounting procedure for a different financial statement. I would
 - A. Follow a textbook procedure step-by-step
 - B. Do the exercise over and over again
 - C. Ask a friend and discuss the procedure
4. You have finished accounting test and would like some feedback. You would like to have feedback
 - A. Using examples from what you have done
 - B. Using written description of your answers
 - C. From the teacher who explains through with you
 - D. Using graphs showing you had achieved

5. I like accounting blogs/vlogs that have:
 - A. Workspace where I can work on and try different tasks
 - B. Interesting and well labelled accounting tabular
 - C. Written description and list of important explanation of accounting contents
 - D. Audio channels where I can listen to accounting contents being explained
6. A website has video showing how to prepare income statement. There is a person speaking, some list and words describing what to do and some accounting tabular presentation. I would learn most from
 - A. Seeing the income statement tabular presentation
 - B. Listening to the person speaking and explaining the income statement
 - C. Reading words listed in the website
 - D. Watching the demonstration of preparing the income statement
7. When I am learning accounting I:
 - A. Like to talk accounting contents through
 - B. See patterns in different accounting contents
 - C. Use examples and application of accounting principles and contents
 - D. Read accounting textbooks and handouts

Teachers' questionnaire

Exploring the Alignment of teaching methods and students' learning styles in accounting curriculum: a study of selected Lesotho secondary schools

The study aims to explore the alignment of teaching methods with learning styles, this alignment appears to be one factor contributing to academic achievements and reduction of the high failure rate.

This questionnaire is made up of four section and it consists of grid selection and short question.

Thank you very much the questionnaire will only take five minutes

* Indicates required question

1. What's your current level of study?

Tick all that apply.

Diploma in Secondary Education

Bachelor's Degree

PGDE

M.ED or MA.ED

2. Sex

Tick all that apply.

Male

Female

3. Years of teaching experience

2. Teaching methods: what teaching methods do you currently use for Accounting lessons

Tick all that apply.

Lecture

Problem -based learning

Project -based learning

Group discussion

Demonstration

5. How do you rate the effectiveness of using real-life examples in teaching accounting concepts?

Mark only one oval.

0 being not effective

0 1 2 3

3 being highly effective

6. Do you believe that interactive activities enhance students' engagement in accounting lessons?

Mark only one oval.

0 being strongly disagree

0 1 2 3 4 5

5 being strongly agree

7. Are case studies an integral part of your teaching strategies?

Mark only one oval.

1 No

0 1 2 3

2 yes

8. Please provide any additional comments regarding your preferred teaching methods for accounting lessons?

8. Student's engagement: how do you encourage students' participation in accounting lessons?

10. What strategies do you employ to cater for everyone in your accounting classroom?

11. How do you handle challenging topic in accounting to ensure comprehension?

12. This content is neither created nor endorsed by Google.

Feedback and Improvements: do you seek feedback from students regarding your teaching methods? If yes how do you incorporate this feedback in your teaching practice?

Appendix 4: interview and focus group discussion questions

Interview

1. Visual Learners:

- How do you use visual aids (e.g., charts, diagrams, videos) when learning accounting concepts?
- Can you describe a time when a visual representation helped you understand a difficult accounting topic?
- Do you create any visual materials, like mind maps or flowcharts, to help organize accounting information?

2. Auditory Learners:

- How do you incorporate auditory resources (e.g., lectures, podcasts, discussions) into your study routine?
- Can you share an experience where listening to an explanation or discussion enhanced your understanding of an accounting principle?
- Do you find group study sessions or peer discussions helpful in learning accounting? If so, how?

3. Reading/Writing Learners:

- How important are written resources (e.g., textbooks, articles, notes) in your accounting studies?
- Can you describe your process for taking notes and how it helps you understand accounting concepts?
- Do you prefer to write summaries or essays to reinforce your learning in accounting? Why?

4. Kinesthetic Learners:

- How do you engage in hands-on activities (e.g., practical exercises, simulations) to learn accounting?

- Can you describe a situation where a practical exercise helped you grasp a complex accounting topic?

- Do you use any tools or software to practice accounting skills? How do these activities aid your learning?

Q1 Focus group discussion for students

1. Do you enjoy accounting lessons? If yes, what is it that you enjoy the most? If not, what makes accounting lessons unenjoyable?

2. What do you usually do during accounting lessons?

3. What helps you remember the content taught?

4. If the teacher asks you to respond in class, do you like that? Can you also ask relevant questions in class?

5. Do you enjoy working in groups or alone?

6. Is taking notes in accounting class important? Why or why not?

7. Do you still remember the content that was taught in grade 9? What helps you remember it?

8. How do you feel about the accounting assignments? Do they help you grasp accounting content?

Appendix 5: Transcriptions

Q3 Interview for teacher to understand their decision on the teaching methods School X

- What teaching methods are you currently using in your accounting lessons?

I use demonstration, discussion, and explanation methods

- From your observations, do your students enjoy the teaching methods you use? Why or why not?

I think they really enjoy the methods because most of them seem to have positive attitude towards accounting and doing extra work

- What do you believe needs to be done for your students to enjoy the lesson?

Err... they should always be told how important accounting is to their daily living activities

- How do your students typically learn? Do they take notes, enjoy discussing accounting concepts, prefer individual tasks, or like reading accounting textbooks?

They enjoy discussing accounting concept in class. My class consist of few students so class discussion seems more enjoyable

- In your classroom, how do you ensure that every student's needs are met?

I regularly give them individual tasks and giving them an opportunity to discuss feedback in groups

- Are you always able to meet your students' needs? What contributes to meeting students' needs, and what prevents you from meeting them?

Not always because I sometimes try to change my teaching methods which results to some students being left behind

-what lead to students being left behind

Changing teaching methods and using teaching methods like lecture methods

Appendix 6: Similarity index



Page 2 of 78 - Integrity Overview

14% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

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- 12% Internet sources
- 7% Publications
- 3% Submitted works (Student Papers)

Appendix 7: Proof of language editing

To: The Supervisor
Department of Language and Social Education
Faculty of Education
NUL

Date: 08 June 2025

Re: proof of language editing

This letter proves that I read and edited Bokang Semoko's Masters Dissertation titled: ***Exploring the alignment of teaching methods to students' learning styles in accounting curriculum.***

Sincerely,



Mahao Mahao (PhD)
Senior Lecturer - Department of Language and Social Education
Faculty of Education,
National University of Lesotho