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Teaching Approaches for Fostering Critical and Analytical Skills in Financial Accounting: A South African School Perspective

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Abstract

Developing critical and analytical skills is vital for success in financial accounting education. These skills help learners understand complex financial concepts and apply them in real-life situations. This article explores different teaching methods used in South African schools to encourage critical and analytical skills in financial accounting classes. By reviewing literature and conducting qualitative research in selected schools, the study highlights effective teaching strategies, such as problem-based learning, collaborative learning, Technology-Enhanced learning and Socratic questioning.

The findings reveal that while traditional teaching methods remain the most common approach in educational settings, the adoption of interactive and learner-centered strategies significantly enhances learners' critical thinking and analytical skills. These modern techniques encourage active participation and engagement, allowing learners to explore concepts more deeply and apply their knowledge in practical scenarios.

However, the article also highlights several challenges that teachers face when trying to implement these innovative methods. Key obstacles include limited instructional time, curriculum coverage, and the need for in-depth teaching of accounting concepts. Many educators feel unprepared to move away from traditional methods, which can hinder their ability to effectively engage learners and promote critical thinking and analytical skills.

To address these issues, the article recommends several essential modifications. It advocates for ongoing professional development opportunities for teachers, urging schools to invest in training programs that focus on innovative teaching strategies, particularly those that improve critical thinking. Additionally, it promotes collaboration between schools, universities, and local businesses to provide resources and support for education, as well as encouraging learners engagement through methods that enhance participation and interaction among learners, such as collaborative discussions and debates.

Keywords:

Critical thinking, analytical skills, financial accounting, teaching strategies, problem-based learning, curriculum development.

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1. Introduction

In financial accounting education, critical thinking and problem analysis are essential. These skills help learners understand financial data, make informed choices, and tackle real-world challenges confidently. Thompson & Washington (2015) argued that education systems around the world highlight the significance of instruction designed to cultivate higher-order thinking skills, enabling learners to acquire the abilities required for making logical decisions rooted in evaluative thought.

As the global economy changes, there is a growing need for accounting professionals with both technical skills and strong cognitive abilities (Ngwenya & Hlophe, 2022). To meet this demand, educational systems should use teaching methods that encourage critical and analytical thinking, preparing learners for the complexities of today's financial landscape (Alsaleh, 2020).

The South African education system is no different in this aspect. One of the main goals outlined in the National Curriculum Statement (NCS) and the Curriculum and Assessment Policy Statement (CAPS) is to promote an active and critical approach to learning while fostering problem-solving and critical thinking skills (Department of Basic Education, 2011; Maharajh, Nkosi & Mkhize, 2016).

South Africa's accounting curriculum aligns with global trends, aiming to prepare learners for academic success and professional readiness. However, there is still a gap in how well these skills are developed in the classroom. This article examines the teaching methods used in South African schools to promote critical and analytical skills in financial accounting. It specifically focuses on identifying effective strategies and addressing the challenges teachers encounter.

The analysis, interpretation, and reporting of financial statements are regarded as the main objectives of the accounting process to support future planning. (Myers, 2016). Thus, the purpose of accounting as a field of study is to equip learners with the necessary skills to think creatively and critically when tackling accounting issues, enabling them to make informed decisions (Yeen-Ju, Mai, Kian, Jing, Wen & Haw, 2013). This involves engaging with financial data to understand and analyze financial challenges.

The South African education system has changed a lot in recent years. The new curriculum focuses on critical thinking, problem-solving, and analytical skills (Green & Collett, 2021). Studies show that leaners have different abilities when it comes to understanding critical thinking questions (Mahdi, Nassar & Almuslamani, 2020). The new curriculum encourages teaching methods that center around the learners (Ngwenya & Hlophe, 2022). This shift is especially important in accounting education, as the subject is complex and always changing. Learners need to understand basic concepts and apply them in real-life situations. This requires critical thinking, so it's crucial to use teaching methods that go beyond simple memorization and foster a deeper understanding of the material (Green et al., 2021). Many teachers still rely on traditional methods; these methods focus on memorization instead of encouraging critical thinking and critical engagement (Schönborn & Boitshwarelo, 2020). Research shows that South African teachers understand the importance of using innovative teaching strategies, but they encounter major obstacles. These include a lack of resources, large class sizes, and limited opportunities for professional development (Modise & Potgieter, 2018). These challenges make it difficult to implement teaching methods that could improve learners' critical and analytical skills.

This study aims to examine how certain South African schools are addressing challenges while effectively using teaching methods that promote critical thinking and analytical skills in financial accounting. By highlighting successful strategies and the obstacles encountered, this article seeks to offer insights on how to enhance accounting education to better meet the needs of the 21st-century economy.

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Consequently, the main research question as follows was used to guide the study: What teaching approaches are most effective in fostering critical and analytical skills in financial accounting among learners in selected South African schools?

2 Literature Review

This section reviews literature regarding conceptualizing of critical and analytical skills, why these skills are important in accounting, and strategies used in teaching critical and analytical skills.

2.1 Critical Thinking Skills in Financial Accounting

There is no universally recognized framework for defining or evaluating critical thinking (Myrick, 2002). Various authors have presented different definitions and perspectives on the subject (Sapeni & Said, 2020). According to Palavan (2020), critical thinking encompasses both cognitive abilities and attitudes. In a similar vein, Esquillo (2021) characterize it as a collection of advanced cognitive skills and traits, distinct from simpler, basic skills. Furthermore, active learning techniques foster critical thinking by enhancing cognitive processes (Myrick, 2002). Critical thinking is an intentional approach where individuals consistently utilize criteria and standards in their reasoning (Mahdi et al., 2020; Njonge, 2022; Din, Hussain & Tahir, 2021).

Critical thinking is a vital skill in financial accounting. It helps learners analyze complex financial data, assess risks, and make informed choices. According to Palavan (2020), critical thinking is about thinking clearly and logically, and understanding how ideas connect. In financial accounting, this means not only applying accounting principles but also evaluating financial statements, spotting trends, and considering the effects of different accounting decisions.

In South African schools, it is crucial for learners to develop critical thinking abilities in financial accounting due to the evolving business landscape. Such skills empower learners to address practical challenges, including analyzing financial ratios and assessing a company's fiscal condition. Mahdi et al., (2020) reinforces this perspective, stating that critical thinking equips learners to manage intricate issues rather than merely recalling formulas or procedures. The capacity for critical thought is vital for learners to evolve into adaptable professionals capable of creatively resolving financial dilemmas.

Despite its importance, fostering critical thinking in financial accounting education remains challenging. Teachers often rely on traditional, lecture-based approaches that focus on the mechanical application of accounting rules, rather than encouraging deep engagement with the material (Aldredge, Rogers & Smith, 2021). However, research shows that active learning strategies, such as problem-based learning and case studies, are more effective in promoting critical thinking. These methods allow learners to apply theoretical knowledge to practical scenarios, facilitating a deeper understanding of financial concepts (Schönborn & Boitshwarelo, 2020).

2.2 Analytical skill in Financial Accounting

Analytical skills are essential for studying and practicing financial accounting. These skills involve carefully examining financial data, spotting patterns, and making conclusions that help with decision-making. According to Thompson & Washington (2015), the analytical process in accounting requires simplifying complex financial information, like balance sheets and income statements, into understandable parts to evaluate a company's performance and financial health. Learners need to be able to interpret financial ratios, assess liquidity, and predict future financial trends based on past data.

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In the South African school context, developing strong analytical skills in financial accounting is essential for preparing learners to handle the complexities of the business world. As noted by Andiola, Masters, and Norman (2020), analytical thinking helps learners not only perform calculations but also understand the implications of financial transactions. This skill is particularly important in financial accounting, where professionals must analyze financial data to provide insights that guide business decisions.

Developing analytical skills in learners can be difficult. Traditional teaching methods, which rely on memorization and basic procedures, often do not equip learners for in-depth financial analysis (Shaikh, Solangi & Raza, 2022). To effectively build these skills, teachers should use interactive and problem-solving methods that help learners relate to real-world financial situations. Techniques like data analysis exercises, financial modeling, and case-based learning can greatly enhance learners' ability to critically analyze accounting information (Palavan, 2020).

Moreover, the use of technology, such as accounting software and financial simulation tools, can further support the development of analytical skills by providing learners with hands-on experience in processing and interpreting financial data (Schönborn & Boitshwarelo, 2020). These tools offer learners the opportunity to work with real-time data, making the learning experience more relevant and aligned with industry practices.

2.3 Strategies used in teaching critical and analytical skills

Teaching approaches used in teaching critical and analytical skills include problem based learning, collaborative learning, technology-enhanced learning and socratic questioning.

2.3.1 Problem-Based Learning (PBL)

PBL presents a problem to learners during the learning process. The aim is to encourage them to develop critical thinking and analytical skills (Dharma, Tasrikah & Churiyah, 2020). Instead of just absorbing facts, learners learn concepts through real-world financial scenarios. This method helps them think critically.

Since effective problem-solving relies on a solid grasp of foundational knowledge, it is essential for learners to fully understand basic concepts before advancing to more complex ideas (Wolcott & Sargent, 2021). According to Hatane, Setiono, Setiawan, Semuel & Mangoting (2021), this approach promotes the application of their previous knowledge in tackling problem-solving and decision-making tasks.

By presenting case studies that reflect actual financial dilemmas, educators guide learners in identifying problems, analyzing data, and proposing solutions (Dharma et al., 2020). This approach not only enhances critical thinking but also enables learners to apply theoretical knowledge to practical situations, thus bridging the gap between theory and practice (Aldredge et al., 2021).

2.3.2 Collaborative Learning

Collaborative learning is a valuable teaching method that improves critical and analytical skills in financial accounting (Qureshi, Khaskheli, Qureshi, Raza & Yousufi, 2023). When learners work together, they engage in discussions, share different viewpoints, and tackle complex financial problems as a team. Odjugo, & Vikoo (2023) define collaborative learning as an educational method where individuals work in small groups to enhance their own learning and that of their peers. This approach promotes active participation and helps learners gain a better understanding of accounting concepts by exposing them to different perspectives.

In South African schools, collaborative learning can help address some of the challenges in financial accounting education. Research by Adagwine (2023) shows that learners in collaborative learning

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environments improve their problem-solving skills and become more engaged. In financial accounting, where learners often need to interpret financial statements and analyze data, working together can make it easier for them to handle complex situations. Group activities, such as case studies and financial simulations, allow learners to apply their knowledge and develop a deeper understanding of accounting principles (Qureshi et al., 2023).

Odjugo, & Vikoo (2023) also asserts that participation in small group activities can foster analytical skills and improve individuals' comprehension and application of knowledge. Furthermore, the active engagement of students contributes to the enhancement of various other skills, including social interaction, communication, listening, and critical thinking abilities.

2.3.3 Technology-Enhanced Learning

Incorporating technology into financial accounting education can significantly boost analytical skills. Tools such as data analytics software and financial simulation applications allow learners to work with large datasets, conduct analyses, and visualize financial trends (Zakaria & Iksan, 2007). By using these technologies, learners not only develop technical skills but also improve their ability to critically interpret and analyze financial data.

2.3.4 Socratic Questioning

Socratic questioning is a valuable teaching method that encourages critical thinking and improves analytical skills, especially in complex subjects like financial accounting. This type of questioning helps learners think deeply and reflect on their ideas (Odjugo & Vikoo, 2023). According to Dalim, Ishak & Hamzah (2022) teachers often use questions as a strategy for both teaching and assessing learners understanding. By asking open-ended questions, educators motivate learners to explore concepts more thoroughly and consider their thoughts critically (Wilberding, 2021). This method allows learners to examine their assumptions and the effects of financial decisions, enhancing their analytical abilities.

Socratic questioning encourages learners to think carefully about their beliefs, clarify their ideas, and explain their reasoning. Dalim et al., (2022) explain that this approach uses structured questions to guide learners in self-examination and reflective thinking. In the context of financial accounting, it may involve questions that challenge learners to analyze financial data critically and explore various perspectives on accounting issues.

Fostering critical and analytical skills in financial accounting is a multifaceted endeavor that requires the implementation of diverse teaching strategies. By utilizing problem-based learning, collaborative approaches, technology integration, and socratic questioning educators in South Africa can equip learners with the necessary skills to navigate the complexities of the financial world. The emphasis on these skills not only prepares learners for academic success but also enhances their employability in an increasingly competitive job market.

3 Theoretical framework

The study is grounded in the theoretical framework of constructivism learning theory (CLT), which posits that learners actively build knowledge based on their prior experiences and understandings (Misra, 2020). This approach promotes collaboration between educators and learners, fostering the development of new ideas by linking them to existing knowledge. Furthermore, CLT suggests that learners utilize previously acquired knowledge and insights when confronted with new or varied contexts (Yadav, 2016). Consequently, educators are tasked with providing opportunities for learners to engage with new content in a manner that enables them to leverage their prior learning to comprehend the new information presented.

This theory suggests that learners actively participate in their learning rather than just receiving information. In financial accounting, this means learners should engage with real-world financial issues,

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work together with classmates, and think about their learning experiences to build critical and analytical skills.

In South Africa, CLT promotes teaching methods that focus on problem-solving and critical thinking in financial accounting (Ngwenya & Hlophe, 2022). When learners take part in discussions, work on case studies, and tackle real accounting tasks, they build a better understanding of accounting principles and how to apply them in real life.

Additionally, educators ought to formulate guiding questions to facilitate the introduction of new concepts and promote learners' inquiries throughout the lesson (Misra, 2020). Furthermore, teachers should motivate learners to collaboratively reflect on their learning by providing opportunities for group presentations. This approach will reveal the extent of their skill development and enable them to exchange their thoughts with peers. Constructivism highlights teaching methods that engage learners in critical thinking, analysis of information leading to the generation of ideas and creative solutions to real-life challenges (Misra, 2020; Yadav, 2016).

4 Methodology

4.1 Design

The research is an interpretive qualitative case study situated within the qualitative research framework, aiming to achieve an in-depth comprehension of teaching strategies (Coe, Waring, Hedges, & Ashley, 2021). Recognizing the necessity of diverse socially constructed interpretations of a phenomenon, it is essential for the researcher to listen to and observe the participants' descriptions of their actions (Creswell & Poth, 2016). A fundamental premise of a case study is that the phenomenon is examined as a defined system (Dewi, 2021). In this instance, the defined system consisted of four Grade 10 accounting teachers

4.2 Sampling

Participants were chosen from four secondary schools in a single district in South Africa, selected for their accessibility to the researchers (Coe et al., 2021). A purposive sampling method was employed to identify four accounting teachers teaching Grade 10 learners in four schools. Accounting is introduced to learners for the first time in Grade 10, following their earlier exposure to essential foundational knowledge in Economic and Management Science, which aids in the development of critical and analytical skills. The selection of these participants was based on their potential to provide valuable insights (Creswell & Poth, 2016), with the rationale that a smaller group can effectively interpret and describe a phenomenon as it unfolds in a natural context. This reasoning justifies the chosen number of participants for the study.

4.3 Data generation

The research utilized semi-structured individual interviews and classroom observations to collect data from Grade 10 accounting instructors. The interviews were conducted during the participants' available time at their place of work. A recording device captured the interviews, which lasted between 20 to 30 minutes. These recordings were transcribed word-for-word to ensure accurate representation of the participants' answers. Semi-structured observations were considered a suitable approach for gathering data as we sought to explore the teaching methods employed to enhance critical and analytical skills in financial accounting.

4.4 Data analysis

The data obtained from individual interviews and observations was analyzed using thematic analysis (Labra, Castro, Wright & Chamblas, 2020). The process of data analysis commenced with transcribing the interviews and observations into written format. Following this, the transcripts were reviewed

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multiple times to comprehend the responses provided. A line-by-line analysis was employed to pinpoint categories, which were then refined and organized into distinct themes for reporting the findings.

4.5 Ethical consideration

All ethical guidelines were adhered to throughout the study duration. The university where the research was conducted approved and granted permission for the study. Participants received comprehensive information about informed consent, the voluntary nature of their participation, and measures for confidentiality and anonymity.

5 Findings

From the analysis of the data generated during the study, two major themes emerged regarding teaching approaches that foster critical and analytical skills in financial accounting. These themes represent the core aspects that influence learners' ability to engage in critical thinking in the subject.

5.1 The Role of Interactive and Learner-Centered Teaching Approaches

The first theme that emerged from the data is the critical role of **interactive and learner-centered teaching approaches** in fostering critical and analytical thinking. Teaching methods such as collaborative learning, Socratic questioning, and the integration of technology were observed to create an environment that encouraged deeper engagement with financial accounting content. These approaches allowed learners to actively participate in the learning process, moving beyond passive reception of information to active exploration, discussion, and analysis of complex financial concepts.

The learners expressed that working in groups during **collaborative learning** activities allowed them to share knowledge, challenge each other's assumptions, and develop a better understanding of financial data through collective problem-solving. This aligns with CLT, which highlights that knowledge is built through social interaction and engagement with the environment (Qureshi et al., 2023). In classrooms where collaborative learning was implemented, learners exhibited improved skills in analyzing financial statements and making critical evaluations of financial performance. This is confirmed below:

> **Learner 1**: *"When we work in groups, I understand better because my classmates explain things in ways I can relate to. It also helps me see how different people think about the same problem. Sometimes, I miss things when I do it alone, but working together helps me catch those mistakes."*
>
> Mr Ngubane: *"The learners respond very well to collaborative tasks. I see more engagement and participation when they work in groups compared to when I just lecture. They're learning from each other, and I think that helps with critical thinking."*

The verbatim from Learner 1 and Mr. Ngubane highlights the significant role that **collaborative learning** plays in enhancing learners understanding and fostering critical thinking skills.

Collaborative learning has long been recognized as a powerful pedagogical tool that promotes active learning and deeper cognitive processing. According to Adagwine (2023), CLT states that learning is a social process. Learners understand concepts better when they work together with their peers to solve problems.

The teacher pointed out that when learners work together, they learn and understand accounting concepts better. By collaborating, they can share ideas and clarify their thoughts. This teamwork lets them discuss different viewpoints and ways to solve problems. As they talk with each other, they gain more confidence in their understanding. The teacher believes that group work improves their learning experience and helps them understand the material more effectively. Overall, working together promotes a deeper understanding of accounting concepts.

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Additionally, the use of **Socratic questioning** by teachers fostered a culture of inquiry, where learners were prompted to think critically about financial concepts and justify their reasoning. Learners highlighted that this questioning method helped them to better understand the underlying principles of accounting by critically engaging with the material rather than simply memorizing formulas or concepts. This is confirmed below:

> **Learner 2:** *"When the teacher asks us questions like, 'Why do you think this is happening in the company's financials?' it forces me to really think and not just memorize the numbers. I have to explain what I mean, and that helps me remember and understand better."*
> ***Learner 3:*** *"Sometimes, the questions are hard, but it's good because it makes me think deeply about why things are the way they are in accounting. I learn better when I have to defend my answers."*

Teachers who used Socratic questioning found that learners were better at solving financial problems and explaining their thinking. This is supported by the information below:

> **Mr Xulu:** *" I intentionally use questions that challenge learners to think beyond just the figures. For example, I'll ask, 'Why do you think the company's financials show a decline in profit this quarter?' rather than just asking them to calculate the figures. This way, they aren't just solving a problem—they're analyzing the reasons behind it, which strengthens their critical thinking."*
> **Mrs Sishi:** *"My goal is to encourage them to defend their answers. When they have to explain why they arrived at a particular conclusion, I can see that they begin to understand the concepts at a deeper level, not just applying formulas that are given from the formula sheet."*

The teacher emphasizes the careful use of Socratic questioning to help learners think critically and grasp accounting concepts more effectively. By asking learners to explain the reasons behind financial data rather than just calculating numbers, the teacher fosters analytical thinking. This approach supports the research by Dalim et al. (2022) on Socratic questioning, which promotes active participation and deep reflection.

Research shows that Socratic questioning enhances thinking skills by encouraging learners to analyze material critically rather than just accepting it. Wilberding (2021) states that this approach fosters critical thinking by prompting learners to participate in thoughtful discussions. It requires them to explain their answers and think about the reasons behind their conclusions.

Theme 2: Challenges and Constraints in Implementing Critical Thinking Approaches

The second theme from the data highlights the challenges teachers encounter when trying to implement teaching methods that promote critical and analytical skills. Although interactive teaching methods have a positive impact, teachers reported several obstacles that prevent their regular use in the classroom. These obstacles restricted the time available for instruction, as well as the breadth of the curriculum and the thorough teaching of accounting principles.

Time constraints posed a significant challenge for teachers, who found it difficult to cover the entire curriculum while also promoting critical thinking skills. Many teachers pointed out that the pressure to prepare leaners for exams and finish the curriculum often left little opportunity for in-depth discussions or analytical exercises. Shaffie, & Ismail (2020), emphasize that traditional methods, which focus on covering content, usually do not allow for activities that encourage critical thinking, like problem-based learning or inquiry-driven discussions. This is what the learners said:

> **Learner 4**: *"I like it when we do activities that make us think more, but we don't do them often because the teacher says we have to finish the syllabus. It feels like there's never enough time to really go deep into any topic."*

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> **Learner 5**: *" We rush through the material. Sometimes, I lack the time to grasp the underlying reasons behind accounting principles. We merely memorize and proceed to the next topic".*

The teachers complained about time. This is what they said:

> **Mrs Sishi:** *"I want to focus more on critical thinking, but honestly, there isn't enough time. We have to rush through the curriculum to make sure all the content is covered before exams, and it leaves very little room for deeper discussions or problem-solving activities."*
>
> **Miss Mngadi:** *"The challenge is balancing the need to teach the curriculum with helping learners think critically about the content. Sometimes I feel like I have to sacrifice one for the other, and unfortunately, it's often the critical thinking activities that get cut."*

Mrs. Sishi and Miss Mngadi highlight the difficulty teachers have in finding time to include critical thinking in their financial accounting classes. This problem of limited time often results in teachers focusing more on delivering content rather than developing skills, which is a common challenge noted in educational research.

Studies show that the pressure to cover large amounts of material often leads teachers to focus more on facts and procedures instead of critical thinking. According to Sangster, Stoner, and Flood (2020), the limited time given to each subject forces teachers to stick to "curriculum coverage" which emphasize delivering content rather than encouraging critical thinking and analytical skills. This method can limit learners' deeper understanding and reduce chances for fostering critical and analytical skills, as noted by Mrs. Sishi.

Miss Mngadi points out the challenge of balancing curriculum requirements with the need to foster critical thinking. Research on time management in education supports this idea. Dekker (2020) highlights that building critical thinking skills requires time for open discussions, reflection, and analysis—time that the traditional curriculum often does not provide. Consequently, teachers often have to sacrifice the quality of cognitive skill development to fulfill curriculum demands.

6 Discussion of Findings

The study highlighted that interactive, learner-centered methods, like collaborative learning and Socratic questioning, greatly help develop critical and analytical skills in financial accounting. Teachers noted that these approaches encouraged learners to participate more actively in their learning, moving away from simple memorization to a deeper understanding of accounting principles. For example, in collaborative learning, learners worked together to discuss, analyze, and solve accounting problems, which improved their comprehension and critical thinking. Adagwine (2023) suggest that collaborative learning enhances learners' ability to analyze and combine information by exposing them to different viewpoints. This aligns with the study's findings that learners engagement and peer discussions led to a deeper understanding.

Socratic questioning proved to be a useful technique. Teachers noticed that by asking open-ended questions like, "Why do you think this is happening in the company's financials?" learners were encouraged to dig deeper into accounting concepts and explain their answers. This method not only strengthened critical thinking but also helped learners learn through reflection and reasoning, which Odjugo & Vikoo (2023) say is important for cognitive development. The interactive questions helped learners link theoretical knowledge with practical use, bridging the gap between understanding concepts and applying them in the real world.

While interactive and learner-centered teaching methods are seen as helpful, teachers also pointed out important challenges that make it hard to use these critical thinking strategies effectively. The first challenge mentioned was time limits. Teachers said that the need to cover a broad curriculum in a short

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period often forced them to focus on delivering content instead of engaging in critical thinking activities. For instance, Mrs. Sishi stated, "I want to focus more on critical thinking, but honestly, there isn't enough time." This reflects the difficulty many educators face in balancing curriculum demands with the need to develop skills. This observation supports the findings of Shaffie and Ismail (2020), who argue that strict curriculum schedules can prevent teachers from including time-consuming, skill-building activities like group discussions or problem-solving exercises.

7 Conclusion and Recommendations

This article explores how to teach critical and analytical skills in Grade 10 accounting. It emphasizes the knowledge and skills that learners need to comprehend financial information. The study found that teachers often use several effective strategies, including problem-based learning, collaborative learning, technology-enhanced learning, and Socratic questioning. These methods provide learners with opportunities to develop the accounting skills necessary for solving financial problems.

Teachers believe that active participation in group discussions is crucial for helping learners understand and communicate financial information effectively. This approach encourages learners to consider different perspectives, use reasoning to support their views, and improve their communication and critical thinking skills, especially when faced with situations that have multiple solutions.

The teaching methods discussed in this article have great potential to improve critical and analytical skills in financial accounting for learners in South African schools. The findings highlight the importance of adjusting traditional teaching methods to cater to the diverse needs of learners. This way, learners can not only understand accounting concepts but also build essential skills for their future studies and careers.

Based on the findings of this study, the following recommendations are proposed:

Professional development for educators: Schools should invest in ongoing training programs for teachers that emphasize innovative teaching strategies, especially those that enhance critical thinking and problem-solving skills. Workshops and seminars can help share best practices and new methodologies.

Collaboration and resource sharing: Collaboration and Resource Sharing: Form partnerships between schools, universities, and local businesses to offer resources and support for teaching initiatives. Collaborative projects can enrich learners' learning experiences and introduce them to real-world challenges.

Encouraging learner engagement: Utilize methods that enhance participation and interaction among learners, including collaborative discussions, debates, and technology-integrated educational resources. When learners are actively engaged, they are more inclined to cultivate their critical thinking and analytical abilities successfully.

In conclusion, by following these recommendations, educational institutions can build a stronger foundation for teaching financial accounting. This foundation will not only help learners prepare for their exams but also provide them with important skills for their future careers. Focusing on real-world applications, interactive learning, and addressing potential challenges will create a more valuable educational experience. This approach will help develop a new generation of financially literate professionals ready to meet the demands of the business world.

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