



Cognitive Justice and the Effective Use of the Principles of Good Teaching at Grade 10 Accounting

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ABSTRACT

This paper analyses the effective use of the principles of good teaching as they are operationalized toward the creation of spaces for cognitive justice in the processes of teaching and learning Grade 10 Accounting. The envisaged spaces enable all forms of knowledge to co-exist and to complement another, in an enabling dialogue among these knowledges. Critical Accounting Research (CAR) is the lens couching the paper since it perceives the co-existence of knowledge as a way to contribute to a more sustainable, equitable and democratic world, and by extension, becoming beneficial to all. Participatory Action Research method operationalises CAR, where dialogues and discussions with the co-researching groups are conducted in order to formulate and operationalise this effective use of the principles of good teaching. Critical Discourse Analysis makes sense of the results as it allows for the use of text by participants to reveal the meaning at the deeper levels of discursive practice and the social structure.

KEYWORDS

Cognitive justice; principles of good teaching; critical accounting research; participatory action research method

INTRODUCTION

The aim of the study is to analyse what constitutes effective use of the principles of good teaching geared towards the realization of cognitive justice in teaching and learning Grade 10 Accounting. Cognitive justice is first of all a call for making other ways of knowing visible, in particular the knowledge of the defeated and marginalised (Leibowitz, 2017). It implies the diversity of knowledge and the equality of knowers (Battiste & Henderson, 2018). This is the context that makes teaching and learning in the classroom accessible and equitable to the orientation of learners as knowers. The study acknowledges the fact that learners come to the classroom with the pre-existing knowledge from their different backgrounds (Liu, 2020). So, in order to accommodate their different knowledges in the classroom, the teacher has to create space for their diversity (Johnson & Hinton, 2019). When such spaces are created and grounded on the foundation of mutual respect, co-existence, and self-awareness they bring hope towards the realisation of cognitive justice (Densten, 2020; Maunah, 2020). Many curricula policies advocate for learners who are knowers to be in the forefront of their learning in an effort to realise quality education. The paper argues that teachers are armed with the powerful tool in the form of a level descriptors that are already available for the thorough implementation of curricula (Rosenlund, 2019). In South Africa, these principles are documented in the level descriptors that are published by the South African Qualification Authority (SAQA). They are easily referred to as the principles of good teaching because they represent proven and scientifically tested teaching practices (Charles & Webb, 2019). The important issue is that different institutions implement good practice depending on their learners and their circumstances (Schutte et al., 2021).

The above principles are also of particular importance because a level descriptor describes the kind of learning and competencies expected from each National Qualification Framework (NQF) level (Grm, et al 2018). The paper uses such expectations as legislated in the level descriptors, specifically for education as minimum requirements for good teaching. Therefore, the paper used the already available principles of good teaching, that are representing a proven teaching practice, as a guide for teachers to practise good teaching in terms of legislative frameworks of a democratic country, in particular South Africa.

The paper chose to zoom into the teaching of Grade 10 Accounting because this grade sets the foundation for the choice of curriculum subjects (Venter & Petersen, 2022). It is the grade at which the learners start specialising in the chosen subject (DBE, 2011). It forms the basis since the learners are exposed to the field of study they would wish to pursue in future. In this grade, it is important to lay a strong foundation through education guidelines and policies such as level descriptors and critical cross-fields outcomes (SAQA, 2012). Furthermore, Critical Accounting Research (CAR) is used to frame the study as it is most relevant because of its ability to uncover the original narrative that was discarded by colonisation among the marginalised communities about the teaching and learning of Accounting (Gómez-Villegas & Larrinaga, 2022). These neo-, and colonial discourses are grounded and groomed in the

modern schools and other similar entities that parade Accounting as if it is abstracted from many marginalised learners. The very same ideology functioned to produce oppression and compliance so that the oppressed often participated willingly in their own marginalisation because of a believe system that led them to accept their oppression as natural and unalterable (Baxter & Chua, 2022). This is happening in many Accounting classrooms where learners become 'defeated' by Accounting before they can even attempt it. The situation is exacerbated by the fact that, from the word go, they have been told that Accounting is only by the book, with a yes or no answer and nothing in between. The depiction of the "by the book" notion makes it an absolute tool which alienates it from the lived lives of the marginalised groups (Ndemewah & Hiebl, 2022). This notion is misleading because the books are there as blueprints and tools to assist the teacher to achieve the intended outcome of the lesson. In his or her delivering of the lesson a teacher has the power to use various methods to create spaces for learning, considering the context of the learner (Gómez-Villegas & Larrinaga, 2022). One way towards good teaching is to acknowledge learners as knowers and just as empty vessels that come to school without any knowledge whatsoever. Secondly, it is to align the Accounting teaching with the relevant policies guiding the teaching and learning and of particular interest in this study is the principle of good teaching. Finally, the other way is for the teacher to honour one his/her role of being a researcher and always go out of her way to ensure that her/his knowledge evolves with times (Bérubé & Gendron, 2022).

The paper is divided into four sections. The first section is about the background of the study. Secondly it will be followed by the discussion on the learner as knower. Thirdly, the teacher and the principles of good teaching will be discussed, and finally the envisaged Cognitive Justice Accounting Classroom (CJAC) will be illustrated.

Background

It seems factual that everybody's starting point in learning, is unique. One cannot turn a blind eye on the fact that for many black people there will always be an inherent gap of 600 years performance, caused by slavery which we still need to recover from, even after many years of teaching and learning (Barnes, 2022). Therefore, education system across the world should be such that it recognises the individual context, in a sense that tacit knowledge that the marginalised groups poses is still recognised and allowed to co-exist with other knowledge's without being made inferior to others (Harris, 2022). The paper uses an illustrative example of a Learner A, who was born and bred in an English white privileged family and the Learner B who is born and raised by the African family who speaks Nguni language, and who because of the racial segregations, the parents never went to school. This child learns to speak the English language at school, where his/her teachers are not fluent as well, since they are also the victims of marginalisation. The backgrounds and contexts of these two learners are different and are acknowledged as their starting points, respectively.

Therefore, using standardised test to assess and its accompanying memorandum with the specific answers only, from a single perspective of the author or teacher, may be

disadvantageous to Learner B. Firstly, the English language proficiency of the two learners could be different, Learner B might know the answer but has framed it differently because of the language barrier, while Learner A can use the Accounting terms properly and frame them correctly. Learner B might have previously been exposed to the concepts in his/her real life, but her/his exposure and context are not documented in the conventional Accounting classroom. Maybe the limited dialogue during the teaching process did not assist him to realise the link between the lived knowledge and the new knowledge received at school. Therefore, in many instances, one may find that Learner A has passed the test with high marks and Learner B obtains a medium mark, or even worse, a failure mark which in all sense, does not provide cognitive justice. Firstly, Learner B went through a process of learning a foreign language, in addition to his first language, which makes the number of languages he knows to come to two. On the other hand, Learner A did not really have to learn the language of the other person and naturally he managed to express himself since he is competent and comfortable in that language. This is the opposite with Learner B. Secondly, lack of adequate dialogue to ensure that learners bridge the gap between what they already know with what they are learning further, widens the gap between theory and practice and adds further issues about performance differentials among the learners. In the case of Learner B, it doubles the battle towards his/her performance in Accounting. Therefore, the standardised test in many occasions beyond the above-illustrated example has continued to marginalise the defeated communities, because such tests disregard the context of each learner and accordingly assess them in an unjustified manner (Gorur, 2018).

According to Gramsci (1971) the role of the school and education is precisely the preparatory character which gives it its historical significance to develop, in the exploited, the consciousness (and unconsciousness) which would loosen the hold of enslaving needs over existence – the needs which perpetuate their dependence on the system of exploitation. This is further attested by Paul Freire (1968) when he elaborates on the idea that those who educate, facilitate, or help in any way—be it social workers, research teams from universities, and so forth—must first learn to listen to and work with those whom they are helping. Freire is critical of professionals who have internalized the patterns of institutional domination in which they were socialized so that they come to believe that being in a position of power or having some form of institutional authority allows them to help the oppressed with top-down strategies and means. Therefore, it is the role of our education system to open up epistemic access to all in spite of their differentials. The use of the principles of good teaching as derived from the constitution of the country, represent excellence and are flexible to many knowledge's and are compatible with the democratic principles such as hope, peace, freedom, equity and social justice. Thus, becoming handful principles towards the realisation of the cognitive justice in the classroom (Maher et al.2022).

Therefore, in this new relationship, framed by the principle of cognitive justice, it becomes possible to validate other forms of knowledge and to validate laypersons as experts

(Chino, 2022). This validation is not an automatic justification for local practices but a “positive heuristic for dialogue” and will expand the democratic notion of citizenship, from voter and consumer to the citizen as knower.

Learner as a knower

Paul Freire proposed that the learning environments should be in the form of partnership (Lisauskienė, 2018). Where learners move from the position ‘of being spoken to’ to the one in which they are ‘in discussion with’. He believed that dialogue with learners is a powerful tool towards empowering them and ensuring that their different knowledges are acknowledged in the classroom (Kester & Aryoubi, 2020).

Freire criticised the notion of the teacher being the absolute knower or the one with the full vessel pouring into the empty vessels (learners). He called this banking model because teachers were merely depositing knowledge without necessarily ensuring that learners understand or not (Torres, 2020). The banking model does not give much attention to the pre-existing knowledge that the learner brings to the class and in many instances this model leaves learners disempowered, dehumanised and the knowledge they get from school abstracted from their daily lives (Kester & Aryoubi, 2020). So, the school becomes an entity to further the oppression because the teacher who through the banking model keeps on depositing knowledge until that point he/she fails it is the right time to withdraw through assessment strategy such as the standardised test, quizzes and other anti-dialogical method of assessment. The process of teaching does not only become a false generosity by the teacher but also limit the realisation of cognitive justice in the classroom (Timura, 2022).

Freire proposed a learning environment where dialogue is the key in empowering change and a measure of true generosity (Hoover, 2022). Because, when learners are provided with the space to share their knowledge through dialogues and other teaching strategies that include their realities in the teaching and learning of Accounting, it seems to have a positive impact on how they see the world. The proposition for Freire further touch on the issue that education should promote both emancipatory changes as well as the cultivation of the intellect (Timura, 2022). In the sense that learners like any person must be encouraged to deal critically with their own reality and discover how to participate in the transformation of their world. This confirmation that the learners are the best suitable people to be at the forefront of their knowledge and are capable to discover the world since their knowledge’s are moulded by their context, experiences and the environments renders them experts at the co-creation of knowledges (Lisauskienė, 2018). Thus, it is important for Accounting teachers to use the approaches of teaching that encourages critical and creative thinking in their classroom. Therefore, once all learners’ knowledges in the accounting classroom are treated equally to co-exist without making certain knowledges dominant while others are expected to fit into them. In the Accounting classroom the plurality of knowledges is critical and the awareness that knowledge alienation process of any kind (whether it’s through language put as a barrier

or otherwise) deprives learners their right and makes achieving epistemic access a distant dream in the Accounting classroom (Macias, Patiño-Jacinto & Castro, 2021).

From the above, one notices the importance of critical pedagogy, Since, it's a teaching method that aims to challenge and actively struggle against any form of social oppression and the related customs and beliefs. The famous critical pedagogy movement advocates for the teaching and learning that encourages the learner to be at the centre of his/her learning. Irrespective of the his/her position in terms of being rich or poor (Themelis & Hsu, 2021). The individual learner is an expert in his or her story and is best suited to solve his/her challenges including the co-creation of the knowledge. Therefore, the teachers should take their facilitative roles in creating spaces for learners as knowers and these teachers should also act against the conventional Accounting teaching that treats education as neutral and by using the all size fits all strategies of teaching. This is because there is no such a thing as a neutral education process (Timura, 2022). Education either functions as an instrument which is used to facilitate the integration of generations into the logic of the present system and bring about conformity to it, or it becomes the "practice of freedom". Therefore, it is important for teachers to realise the power and influence in the coming together of the society where all knowledges are equal (Ross, 2018). Because, no pedagogy which is truly liberating can remain distant from the oppressed by treating them as unfortunates and by presenting for their emulation models from among the oppressors. The oppressed must be their own example in the struggle for their redemption. Thus, education system must prepare accounting learners on how to handle future problems and acknowledge them as knowers. Fortunately, South Africa has one of the best constitutions in the world and as any other department, education policies are aligned with the constitution to ensure that the learner is at the centre of his/her own learning. Of a particular interest in the study is the NQF level descriptors, referred to as the principle of good teaching in this study (Grm, et al., 2018).

The teacher and the principles of good teaching

The teacher is provided with the responsibility of ensuring that the enacted curriculum is properly implemented and it does achieve what it was designed to achieve. This is an indication that teachers have a little they can do to change content but the they have been provided with the power to implement what has been designed through in conjunction to our constitution that ensures that the principles such as hope, peace, social justice, equity, equality are upheld. Thus, the teacher is armed with the policies such NQF level descriptors, to change how accounting is taught (Liu et al., 2020; Moloï et al., 2023). Critical accounting encourages educators to strive to go beyond conventional Accounting in attempting to contribute to the development of accounting that would be more enabling and emancipatory (Andrew & Baker, 2020; Baker, 2011).

A more critical form of accounting education would conceptualise knowledge as an active tool that students can use to "generate their own meanings" and make sense of their life-world, rather than a set of meanings or perhaps even just words that are deposited in the

student (Boyce, 2004; Baxter & Chua, 2022; Gqokonqana et al., 2022; McPhail, 2001). One of the documents that is made to guide teachers as they strive to open epistemic access and render the education that is equal and just for all learners in the classroom is NQF level descriptors (in this study principles of good teaching). The philosophical underpinning of the NQF and the level descriptors is applied competence, which is in line with the outcomes-based theoretical framework adopted in the South African context (CAPS, 2011). Level descriptors aim to ensure coherence across learning achievement at a particular level (SAQA, 2012). Its purpose is to facilitate the assessment of the international comparability of qualifications (DBE, 2011; SAQA, 2012) Level descriptors are not prescriptive but descriptive. Level descriptors are not learning outcomes or assessment criteria but rather provide a broad frame of reference with specific and contextualised outcomes in education that serve as requirements for a good teaching (Jewison, 2008; Nwosu & Matashu, 2022; Schutte et al., 2021). Grade 10 Accounting, the level descriptor specified is level four and are outlined in table 1.1 below. The paper uses such expectations as legislated in the level descriptors, specifically for education as minimum requirements for good teaching.

Cognitive Justice Accounting Classroom (CJAC)

The research reveals that the effective use of the above principles of good teaching is first and foremost through the relevant teaching methods that are more learner centred. The second way is for the teachers to honour their role as researchers and finally to use media and tools that are current in order to meet the changing needs of their learners. So, in order to ensure the effective use of principles of good teaching through teaching methods the following are recommended in the accounting classroom (Punchoo et al., 2021).

Scope of knowledge

In Accounting one of the teaching methods that could be utilised to deepen understanding of a lesson is the case study. Because it could be for assessment or application of theory, it could be to encourage active learning. Furthermore, it could develop skills such as communication, collaboration, group work, diagnostic and problem solving as well as Increase the students' enjoyment of the topic, time management and desire to learn (Bérubé & Gendron, 2022).

An illustrative example is when learners are given an activity through conventional methods of teaching such as textbook method, with the topic based on financial statements, specifically on calculating ratios. So, through this method it is likely that if you study through this method of textbook you will be needed to memorise and calculate a long list of financial ratios and how examples on how the interpretation are made but until learners are provided with the context, they might not really know why they are doing the analysis. Hence through case studies learners might realise that actually calculating ratios are secondary but what is primary about the scenario or specific case is to explore whether a bank should provide financing to a borrower, or whether a company is about to make a good acquisition. Therefore, they develop a deeper understanding about what the ratios tell you. Thus, case

study makes a difference between what to do and knowing how, when, and why to do it (Wyness & Dalton, 2018).

Table 1.

NQF level four

a. Scope of knowledge , in respect of which a learner is able to demonstrate a fundamental knowledge base of the most important areas of one or more fields or disciplines, in addition to the fundamental areas of study, and a fundamental understanding of the key terms, rules, concepts, established principles and theories in one or more fields or disciplines.
b. Knowledge literacy , in respect of which a learner is able to demonstrate an understanding that knowledge in one field can be applied to related fields.
c. Method and procedure , in respect of which a learner is able to demonstrate the ability to apply essential methods, procedures and techniques of the field or discipline to a given familiar context, and the ability to motivate a change using relevant evidence.
d. Problem solving , in respect of which a learner is able to demonstrate the ability to identify, evaluate and solve defined, routine and new problems within a familiar context, and to apply solutions based on relevant evidence and procedures or other forms of explanation appropriate to the field, discipline or practice, demonstrating an understanding of the consequences.
e. Ethics and professional practice , in respect of which a learner is able to demonstrate the ability to adhere to organisational ethics and a code of conduct, and the ability to understand societal values and ethics.
f. Accessing, processing and managing information , in respect of which a learner is able to demonstrate a basic ability in gathering relevant information, analysis and evaluation skills, and the ability to apply and carry out actions by interpreting information from text and operational symbols or representations.
g. Producing and communicating information , in respect of which a learner is able to demonstrate the ability to communicate and present information reliably and accurately in written and in oral or signed form.
h. Context and systems , in respect of which a learner is able to demonstrate an understanding of the organisation or operating environment as a system within a wider context.
i. Management of learning , in respect of which a learner is able to demonstrate the capacity to take responsibility for their own learning within a supervised environment, and the capacity to evaluate their own performance against given criteria.
j. Accountability , in respect of which a learner is able to demonstrate the capacity to take decisions about and responsibility for actions, and the capacity to take the initiative to address any shortcomings found.

Source: SAQA (2012: 7)

Knowledge literacy

Knowledge literacy mirrors directly what learners have acquired through the process of teaching and learning. It is an indication that the content as thought in the accounting classroom has been grasped and understood by learners. Thus, it describes skills that provide the basis for learners' continuous efforts to make sense of the content and its purpose as well

as the contribution to richer comprehension (Didiharyono & Qur'ani, 2019). Like all human activity, literacy is essentially social and it is located in the interaction between people. As a whole, literacy is everything that surrounds a human being. The magnitude of literacy is “grounded in social, cultural, historical, and political practices”.

From the above definition, the relevant method is the group work in accounting method. Because, working in groups increases efficiency and communication. It distributes workload and establishes a sense of belonging and empowerment for learners. Learners feel valued and important because they contribute towards a common goal. Furthermore, it centres around teamwork and corporation between learners. Thus, Cooperative learning is defined as learners learning, or working in groups (Stainbank, 2003; Rahman, Rahman & Rahaman, 2021). A learning group “usually consists of three to five learners who work together for short or extended periods on problems, interpreting lecture material, or other assignments” (Sullivan, 1996). The role of the teacher in the classroom is of a facilitator and should aim at the following:

- **Result in an overall positive experience for learners**

Learners realise that Accounting is not that complicated and those who enjoy the subject

influence learners who experiences it in a negative way

- **Teach learners about group dynamics**

Learners work together to achieve the correct answers.

- **Teach learners more about themselves**

Learners realise their capacity and shortcomings.

- **Develop interpersonal skills** Learners develop the ability to communicate information on Accounting, which allows them to deal with the subject from various angles.

- **Enable learners to learn about the content of the task they were given to perform**

They learn Accounting in an active way and this contributes to their knowledge.

Problem solving

Problem solving skills is one of the important skills needed in the Fourth Industrial Revolution (4IR) as it provides learners with the ability to navigate through the era of the big data, digitisation, robots and the internet of things, just to mention a few. The urgent need of this skill is that as we are still trying to breath some reduction of lockdown due to COVID-19 so many has not change. Many are still expected to learn and catch up using the available technologies in our disposal. This notwithstanding, accounting nature is about calculation and the ability to develop the skills to prepare the books or provide the information for the users of financial information to make decisions. So, the problem solving is of the vital importance to learners.

Emanating from above it seems important for the teacher to be able to use various media and tools in his/her classroom in order to arouse the learners’ interest in accounting

while on the same time they are provided with the tools to enhance their problem-solving skills.

Illustrative example of the use of media and tools in the classroom is through the use of the digital interactive notebooks: This tool is beneficial for accounting students at all school levels, from elementary to college. For integrated learning activities, digital notebooks for accounting students have emerged as a crucial tool. The advantages of digital notebooks for accounting students include firstly, the increase the involvement of accounting students. With the help of interactive notebooks, students can participate more actively and with greater reading and writing proficiency. Secondly, maintain learners' focus in that high-tech features in PowerPoint-style apps like Google Slides or the free Classroom hold students' interest. Finally, enable students to participate actively in their education. Learners who use digital notebooks can develop their own learning methodologies. Online research can be done by (Wyness & Dalton, 2018).

Ethics and professional practice

The teacher in his/her classroom is a manager and each manager should uphold the highest ensure that the highest principles of a particular schools' code of conduct are adhered to, this is to ensure that the learning environment is positive. The ethics in the Accounting classroom is also important because teaching involves the study and evaluation of the moral consequences of reflective choices and actions that are not clear, or that conflict with one another (Fenech & Lotz, 2018). So, the teachers are always faced with the responsibility of being in loco parentis in their classroom and are supposed to ensure that within their teaching they sensitise learners with knowledge of knowing right versus wrong as well as good versus bad.

Accessing, processing, and managing information

This is the collection, responsibility, and management of information from one or more sources and the distribution of that information to one or more audiences. This sometimes involves those who have a stake in, or a right to that information (Smith, Sáez & Doabler, 2016).

The teacher may also use feedback in an attempt to meet the requirement for the management of information, where the focus would then be peer feedback and self-assessment. The learners will therefore be encouraged to acquire greater autonomy and lifelong habits of monitoring and control over their lives, while they develop higher-level critical thinking skills, engaged in a process of continuous review and reflection of their knowledge and understandings.

The use of peer feedback in the accounting classroom may create such a space where learners are the ones leading the process through self-assessment or peer assessment. It gives them a sense of control by providing them with the ability to monitor and direct their own learning (Gaynor, 2020). Therefore, when they have a sense of being in control they tend to be more accountable for their actions. In other words, when they have a sense of accountability,

they tend to realise their responsibility to reflect on the feedback in order to prepare for subsequent tasks. Therefore, they tend to manage their accessed information (Kuyyogsuy, 2019).

Producing and communicating information

The Accounting teacher should foster collaboration among the learners for learning to be deep and sustainable. Opportunities for learning from peers and defending one's position have been shown to strengthen the processes of knowledge and its creation. Creativity as the ultimate in terms of deep and meaningful learning is fostered when Accounting learners are encouraged and made to find solutions to new and novel problem as well as formulate new ways of understanding and making sense of the knowledge readily available. The fundamental skill is to be able to communicate the information within one self and among peers and others. To make a strong case and defend it with evidential information. A learner who learns best is the one who can present his/her argument in the most convincing and effective manner from the beginning until the end of his/her presentation. The use of problem-based project learning as a strategy has proven to be most effective in enabling learners to even own the new knowledge information (Smith, Sáez & Doabler, 2016).

Context and systems

Modern day theories of teaching and learning have moved significantly from the so-called isolated genius perspective to embrace the systems thinking that emphasis that we all as entity in the universe, we are linked to one another and any injury to one entity, be it animate on non-human and inanimate, causes hard to us as humans as well. We need to protect our environment because it is that context that gives us meaning and defines our identities. We are systems as individuals and as individuals within contexts. We are depended on others for our continued thoughts and cognitive abilities. A good Accounting teacher is the one who uses the learners' context as the basis and starting point of learning. The context other than providing the materials for being, they also provide materials for the growth and development of our being, in same way as they too are dependent on us (Punchoo, Bhoora & Wolvaardt, 2021). The curriculum should first of all make sense in the context and be understood therein. It should address the concerns therein as well be applicable therein for purposes of legitimation.

Management of learning

Problem-based project-learning, seems to be the best suited approach to adopt if an Accounting teacher was to create epistemic access to all the intricacies of this subject, even for learners who may not be familiar with the subject, because they collaboratively define the question to be investigated as work collaboratively. Then they each and in small teams try out various solutions with inputs from able others and in the process, they develop theories and best approaches to responding to the same and future problems based on current experience. Formulating the problem is the basis for developing criteria for determining progress as the

collaborating learners attempt to solve the problem and thus render their knowledge long lasting and effective (Gaynor, 2020).

Accountability

One of the highest forms of learning Accounting is reached when learners can account and take responsibility for their own learning. It is that state of accountability, of making decisions and taking full responsibility for the decision taken (Ramrathan, 2016). There is no blaming at this stage as the learner can explain how certain decisions were arrived at, and not just a mere repetition of others' strategies.

Conclusion

This paper has shown how effective use of the principles of good teaching can be operationalised, toward the creation of spaces for cognitive justice in the processes of teaching and learning Grade 10 Accounting. This has been demonstrated envisaged spaces enable all forms of knowledges to co-exist and to complement another, in an enabling dialogue among these knowledges. Through Critical Accounting Research (CAR) as the lens couching the paper.

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