

Computerized Accounting Integration into High School Curriculum Delivery: Benefits and Barriers

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Abstract: Education without integrating computer applications in this 21st century deprives learners of the experience and exposure of linking education to real-world job processes. In South Africa, higher education institutions have long integrated computerized accounting systems into their accounting qualifications curriculum. However, that is not the case with the high school accounting curriculum. This paper aims to investigate the benefits and barriers of integrating computerized accounting into the high school accounting curriculum. This is a case study design. Data was collected from purposively selected high school accounting teachers using semi-structured interviews. The interview transcripts were entered into the Atlas.ti software. The discourse analysis method was used to interpret and evaluate the meaning of emerging themes. The findings indicate that integrating computerized accounting into curriculum delivery would develop interest and positive attitudes among learners towards accounting, enhance their understanding of accounting principles, improve their academic performance, and attract them into the accounting profession. Unavailability of resources and lack of funding were identified as barriers that can impede the integration of computerized accounting into high school curriculum delivery.

Keywords: Computerised Accounting, Technology Integration, Curriculum Delivery, Benefits, Barriers

Abstrak: Pendidikan tanpa integrasi aplikasi komputer di abad ke-21 ini membuat pelajar kehilangan pengalaman dan paparan dalam menghubungkan pendidikan dengan proses kerja di dunia nyata. Di Afrika Selatan, institusi pendidikan tinggi telah lama mengintegrasikan sistem akuntansi terkomputerisasi ke dalam kurikulum kualifikasi akuntansi mereka, namun tidak demikian halnya dengan kurikulum akuntansi sekolah menengah atas (SMA). Tujuan dari makalah ini adalah untuk menyelidiki manfaat dan hambatan mengintegrasikan komputerisasi akuntansi ke dalam kurikulum akuntansi sekolah menengah. Ini adalah desain studi kasus. Data dikumpulkan dari guru akuntansi SMA yang dipilih secara purposif dengan menggunakan wawancara semi terstruktur. Transkrip wawancara dimasukkan ke dalam perangkat lunak Atlas.ti. Metode analisis wacana digunakan untuk menafsirkan dan mengevaluasi makna tema yang muncul. Temuan menunjukkan bahwa mengintegrasikan komputerisasi akuntansi ke dalam penyampaian kurikulum akan mengembangkan minat dan sikap positif peserta didik terhadap akuntansi,

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meningkatkan pemahaman prinsip-prinsip akuntansi, meningkatkan kinerja akademik, dan menarik peserta didik untuk bergabung dengan profesi akuntansi. Tidak tersedianya sumber daya dan kurangnya pendanaan diidentifikasi sebagai hambatan yang dapat menghambat integrasi komputerisasi akuntansi ke dalam penyampaian kurikulum sekolah menengah.

Kata Kunci: *Komputerisasi Akuntansi, Integrasi Teknologi, Penyampaian Kurikulum, Manfaat, Hambatan*

1. Introduction

Technology in education plays a significant role in closing the gap between what educational institutions provide and what the real work environment requires from the graduates. Computers have changed the way the workforce performs their duties. Computer technology has long replaced traditional manual systems in the real work environment. Computerized accounting skills have been added as one of the critical job requirements; hence, the accounting education curriculum needs to be adjusted accordingly to prepare learners for the 21st-century work environment effectively. Introducing accounting technology to students while young might attract more people to the accounting profession. Laksmi and Suciati (2018) highlighted that the lack of young accounting professionals is challenging in Indonesia. Students who are born in the year 2000 and after are known as Generation Z students; they are technology savvy and thrive better in lessons that use technology (Poláková & Klímová, 2019). This highlights the need to adjust the curriculum delivery to be compatible with the nature of these students. Khoirunisa, Warsono, and BR (2023) praised the integration of technology in accounting education, noting that it resolves several difficulties in learning and teaching accounting.

Real-world business accounting practices have grown rapidly in the use of technology while the accounting curriculum and teaching are lagging (Andiola et al., 2020). This questions the speed of the education curriculum in responding to the changes and demands of the real world. The Department of Basic Education (DBE) 2022 subject annual report indicated that the number of learners enrolled for accounting in 2022 was 104,798 (DBE, 2022). This is an 18.5% drop compared to the 128 583 in 2016. The accounting teachers confirmed this dwindling number of accounting learners

in grades 10 to 12. This indicates that the popularity of accounting in high schools is dropping, and learners are losing interest in the subject.

This paper investigates the benefits and barriers of integrating computerized accounting into high school curriculum delivery. The study seeks to understand the accounting teachers' opinions about what they envisage as the benefits of integrating computerized accounting into the high school accounting curriculum and the barriers to such integration. This study magnifies the need to align high school accounting curricula to the requirements of the real world of business by integrating discipline-specific technology into learning and teaching.

2. Theoretical Framework

2.1. Technology integration in education

Technology assists in processing the acquired knowledge into a skill, meaning it takes learners a step further from knowing theory to knowing how to apply theory. Technology integration in education is categorized under three dimensions: technology use for content delivery, learning enrichment, and technology use for transforming knowledge into practice (Lai et al., 2022). These categories force educators to be specific regarding technology integration in education, as it is a broad term that can be explored from different angles. Technology use for transformation implies using technology as a learning tool to close the gap between classroom learning and real work environment experience. The technology used for transformation is education's highest technology integration point (Yusuf et al., 2022). This study is centered around technology integration as a learning tool.

Technology integration in education is about using information, communication, and technologies (ICTs) or computers in general for teaching instructions and/or information searching (Chuang et al., 2015). The scholars mentioned above recognize different angles of integrating technology. Technology can be used before, during, and after the lesson. Additionally, technology in the classroom can be used by the teacher only or by both the teacher and learners synchronously. ICT tools like the internet,

social media, computers, smart boards, e-learning, etc., are general tools used across different academic disciplines or subject matter.

This research paper focuses on integrating discipline-specific technology rather than technology commonly used across different academic disciplines. The model that was used to frame this study was the Technology Acceptance Model (TAM). This model assesses the usefulness of technology and the beliefs and attitudes of teachers toward the use of technology for learning and teaching (Liu et al., 2017). This model helped me understand accounting teachers' perspectives on integrating computerized accounting in their classrooms. The researchers in this paper seek to identify the benefits and barriers of integrating CAS as a pedagogical tool for teaching accounting at a high school level.

2.2. Computerized accounting system (CAS)

CAS converts what teachers normally teach with chalk, tables, and calculators into accounting using a computer system in a real-world work environment (Huynh, 2015). This means that accounting information and tasks are recorded and processed using a dedicated computer software or package. Therefore, computerized accounting is a computer replication of the real-work accounting processes. CAS is a computer program for recording, processing, and storing financial information (Anaëli, 2017). The benefits of computerized accounting in a business include processing financial transactions quickly and accurately (Ware, 2015). CAS automates most accounting cycle tasks that an accounting personnel would perform. For example, the preparation of financial statements occurs simultaneously in the background as transactions are being recorded in the system. This automation optimizes and speeds up business processes for quick decision-making.

The terms software, system, package, and application are used interchangeably to refer to the use of computers to record, process business transactions, and automate financial reports. Some examples of computerised accounting packages that are popular in the South African context are Sage Pastel, AccPac, Quickbooks, SAP, JD Edwards, etc. These packages are used by small, medium, and micro enterprises (SMMEs) and large-sized enterprises.

3. Research Method

This is a qualitative case study of one educational district in a province in South Africa. A purposive sampling technique was used to select nine accounting teachers teaching in grades 10 to 12 at the high school level. The accounting teachers were selected because they have better knowledge of the accounting subject, the curriculum, and the effect of the current pedagogical tools in schools. These teachers understand better what will benefit the accounting learners and the possible barriers to integrating computerized accounting into accounting. This study has implications for the curriculum, and therefore, the opinions of teachers in the subject are vital as they are entrusted with the responsibility of delivering the curriculum.

Ethical clearance certificates were obtained from the education department to access the schools. The schools where the accounting teachers work were randomly selected using the schools listed in the education department subject report. Nine schools participated in this study. These schools are situated within one educational district in a province of South Africa.

In-depth semi-structured interviews were conducted with nine accounting teachers; seven were face-to-face, while the other two were conducted using Microsoft Teams (MS Teams). The use of MS Teams was compelled by a breakout of the COVID-19 pandemic that consequently resulted in lockdown restrictions where movement and physical meetings of people were prohibited. The average duration of the interviews was 25 minutes. The interviews were audio recorded and transcribed. The transcripts were entered into Atlas.ti software for coding and creation of themes. The discourse analysis method was used to interpret and evaluate the meaning of themes that emerged from data collection.

4. Results and Discussions

This paper presents the benefits and barriers to integrating computerized accounting into high school curriculum delivery. The selected participants are optimistic that integrating computerized accounting into high school accounting curriculum delivery will yield several benefits in accounting education. The optimism

is based on the recognition that 21st-century learners are technologically savvy. Accounting teachers believe that their learners prefer technologically integrated lessons more than traditional textbook, chalk, and board lessons.

4.1. Benefits of integrating computerized accounting

4.1.1. Develop interest and a positive attitude.

The accounting teachers in this study pointed out that integrating computerized accounting as an additional pedagogical tool in high school will develop interest and positive attitudes of learners towards accounting. One accounting teacher stated that:

The learners will be more interested in accounting and will not want to miss accounting classes. You see, I've noticed that when you teach by just taking a book, standing there, and doing calculations, some learners get interested, and some do not. However, when you start introducing a lesson using a computer, they all get more interested because they want to know what will happen next.

The findings above provide evidence that learners are keen on technologically driven lessons. This confirms that Generation Z students are very interested in technologically driven lessons. Furthermore, teachers believe that class attendance will improve when learners enjoy their lessons. Class attendance is critical in accounting, as each lesson builds from the previous one. A positive attitude yields a conducive and productive learning and teaching environment.

4.1.2. Enhance understanding of accounting principles.

Accounting requires an in-depth understanding of its principles to apply them appropriately. The findings indicate that computerized accounting provides a practical reality of how accounting rules and principles are processed. According to accounting teachers, computerized accounting will take learners a step further from knowing accounting information to knowing how accounting information is applied in real business. Therefore, computerized accounting allows learners to apply the accounting principles they have learned. Complimenting theoretical knowledge of accounting with computerized accounting enhances understanding of accounting principles and concepts and provides a life-long learning experience to learners. One accounting teacher noted that:

When I was introduced to a computerized accounting system, I understood accounting principles better and felt like I was driving real business processes. Even the terminology used was the one you find in real business. For example, the accounting cycle steps and the different source documents were understandable, as well as how they affected the financial statements. Transactions were not general, as you will find them in an accounting textbook, like 'bought goods' but were more realistic, like 'bought 10kg of rice', meaning they were specific and described the actual items bought.

This finding shows that computerized accounting will bring an understanding of accounting linked to learners' everyday lives. Real-life scenarios enhance understanding as learners can relate to the lessons. This means learners will understand accounting better as it will relate to what is being taught in the classroom and what is visible and practical in their daily lives. This finding is consistent with that of (Yaftian et al., 2017), who discovered that computerized accounting enhances the learning of accounting and understanding of accounting concepts.

4.1.3. Improves academic performance

The first two findings have a direct influence on this finding. Once learners have an interest and a positive attitude toward accounting, their understanding will likely improve as they become inquisitive. Understanding filters through and improves the academic performance of learners. Sighting the trends of academic performance in accounting, accounting teachers believed that integrating computerized accounting could improve learners' academic performance in accounting subjects. The other accounting teacher commented that:

Learners discuss the classroom atmosphere of every subject and the performance of their peers in the upper grades, which contributes to the diminishing numbers of learners doing accounting. I think IT (computerized accounting) will affect the accounting results positively because learners will know the bigger picture of accounting background; it will help in topics like analysis and interpretation of financial statements. They fail more on those topics because they lack proper understanding. Because they would be able to visualize the real business and be able to comment on numbers.

The findings above highlight that learners are vigilant and knowledgeable of what transpires in different grades regarding academic performance. This infers that learners monitor the academic performance in upper grades and the conduciveness of the

classroom environment. Additionally, the findings demonstrate that learners will be allowed to write assessments with all-rounded knowledge, and their confidence levels will increase, positively affecting their academic performance. Computerized accounting simplifies accounting tasks and accurately provides an audit trail that assists in quickly identifying mistakes committed. Therefore, teachers can identify mistakes instantly during lessons and convert them to learning points.

4.1.4. *Grow the accounting profession.*

In South Africa, learners choose the careers they want to follow in Grade 10. This is after they were introduced to it via a module in a subject called Economics and Management Science (EMS). They do this by choosing subjects related to specific professions they want to join when they reach tertiary-level education. The findings reveal that the accounting profession is losing prospective followers in lower grades in high school. The other accounting teacher stated that:

The accounting subject will pick up again because, at the moment, accounting isn't a popular subject; kids don't like doing accounting. You get accounting classes of just ten learners. I think if you introduce it more, especially in the EMS grades, it will motivate learners to come to accounting in grade 10 and to do more accounting because computerized accounting is easier compared to normal accounting. It will help the learners, and they will feel more confident in doing it.

The findings above show that if no interventions are made in the curriculum delivery of EMS in grades 7 to 9, then the accounting profession's growth will continue to diminish. This diminishing number of accounting learners might result in accounting teachers ending up with no employment as subject specialists. Therefore, measures need to be taken to prevent the unpopularity of accounting at the high school level, as that directly impacts the accounting profession. Accounting teachers believe that computerized accounting can be a useful pedagogical tool in attracting more learners to join the profession.

4.1.5. *Exposure to real-world job practices and enhanced employability*

In real-world work, accounting information is processed with computerized accounting systems rather than manual paper-based systems. Accounting learners need to be exposed to real-world work practices. The exposure would give them a view of

how accounting information is processed in the work environment. The exposure would enlighten them and place them in a better position to make informed career decisions regarding their future. One accounting teacher posed this:

Computerized accounting will make accounting easier because I can take it from myself; when I was in school, I understood accounting, and when I went to the university, I understood accounting, but when I went to the actual workplace... it's a completely different way of doing things. It's nothing like what we did in school; it's nothing like what we did in university because of all those amortization tables and trying to work out interest rates. That is all done for you. You just have to take your information and process it in a computerized accounting system.

Exposing learners to computerized accounting will extend learners' thinking to be not limited to what they see in the textbooks but visualize the real business. The finding above extrapolates that learners will understand the whole picture of accounting and be able to see how the accounting cycle steps relate to one another. Exposing learners to real business practices enables them to easily adapt to the job environment with limited pressure as new recruits. This is also very good for businesses to ensure low staff turnover. As stated in the introduction, learners in the 21st century easily adapt and understand how to work with technology faster, meaning teaching them how to work with technology in school will benefit them more.

The employability of high school graduates is enhanced by the relevance of education to the requirements of employers. Employers are concerned with recruiting accounting graduates with no computerized accounting skills, forcing them to pay more money to train them after recruiting (Machera & Machera, 2017). Adding computerized accounting skills to accounting learners will increase their degree of employability. One accounting teacher noted that:

Sometimes, our learners, when they finish matric, do not find space to enroll at universities due to the high number of applications and end up being forced to look for employment. Computerised accounting is a skill that they can add to their C.V.sCVs (curriculum vitae) to become more employable.

The above finding highlights that integrating computerized accounting into high school curriculum delivery will assist in reducing unemployment. In South Africa, there is a high disparity between the number of learners who graduate from high school and

the availability of space for learning at the higher education level. Empowering high school learners with computerized accounting skills will make them more attractive to prospective employers, who will recruit them without considering the additional cost of training them to be suitable for employment. This will further build the education sector's reputation by supplying the workplace with learners who are ready for employment. It is essential that the education sector consistently strives to provide the business sector with personnel with relevant skills that are in demand. In this manner, the gap between what the education sector provides regarding skills and what the workplace requires is minimized. Therefore, integrating computerized accounting in high school learning and teaching accounting will serve as a personal development of learners from a young age.

4.2. Barriers to integrating computerized accounting

4.2.1. Accounting curriculum review

Accounting is a global business language updated annually via International Financial Reporting Standards (IFRS). Therefore, changes in it are eminent, though, on the other hand, the accounting education curriculum prescribed in schools is static with no strategy for dealing with the consistent developments. This is visible by merely listening to the outdated terminology still used in school and accounting textbooks (for example, the use of outdated terms like 'trading stock' instead of 'inventory'). One accounting teacher pointed out:

The CAPS (Curriculum and Assessment Policy Statement) document must state when computerized accounting can be used for teaching and how it will be assessed. We as teachers strive to adhere to CAPS, and if something is not stated there, then we do not take it seriously.

Though teachers are supposed to consistently update their knowledge and keep up with the industry trends, the finding above shows that teachers restrict themselves and strive to follow only what is stipulated in the CAPS document to the latter. The document only states that the accounting curriculum should strive to meet the demands of accounting employment manually and electronically. However, it does not state how these demands can be met (DBE, 2011). The curriculum must clearly outline which

computerized accounting to use in schools, in what grade and academic term it should be integrated into, and how the learning outcomes will be assessed. Assessment methods must be designed and scheduled in a way that is fair and possible for all learners, regardless of their background.

4.2.2. Teacher attitude and development

The teacher's attitude to successfully integrate technology in education plays a significant role (Liu et al., 2017). Teacher development strategy will turn the attitude of teachers to be positive towards integrating computerized accounting in high school. Teachers must be further developed thoroughly to have the confidence to deliver curriculum using computerized accounting. New entrants in the teaching profession are welcome to use computerized accounting for teaching. In contrast, those with more than ten years of experience teaching accounting are uncomfortable with integrating technology. One experienced accounting teacher commented that:

Younger teachers are the best at handling these technological aspects; some of us are too old now to learn these new things. I can only teach computerized accounting if it is compulsory; otherwise, my current teaching methods are sufficient.

One young accounting teacher stated that:

I would love to be thoroughly trained first because technology is taking over everything, and resisting only makes one irrelevant and embarrassing. I think the training of teachers isn't one of the big issues because if you know accounting and understand the fundamentals, computerized accounting will not be that difficult, but it may depend on which system is being used.

The findings show that old accounting teachers' attitudes differ from those new in the profession. Teacher development strategies created will need to be cognizant of this difference to become successful. Some accounting teachers revealed that computerized accounting was never in their university curriculum. The findings reveal that pre-service and in-service teachers must be trained in computerized accounting as some have never used it. The Bachelor of Education qualification curriculum must be updated to include computerized accounting. A gap was identified regarding the training of accounting teachers, namely that the exposure to real business accounting practice is

missing entirely in the training of accounting teachers. They come from the school ranks, study at university, and return to teaching without ever setting foot in a business sector. This means that their accounting knowledge is purely based on what is provided in the books. One accounting teacher pointed out:

To be honest with you, I have never been in an accounting firm or worked in a business and seen how accounting information is processed in real life. I went from matric and studied my B. Ed degree and qualified as a teacher. The only work-integrated learning I did when I was studying was teaching practice in schools.

The above finding means that the integration of computerized accounting will be not only helpful to learners but also for teachers as well. Accounting teachers with experience in computerized accounting have pure accounting qualifications and become accounting teachers by obtaining a Post-Graduate Certificate in Education (PGCE). Pure accounting qualifications such as Bachelor of Commerce in Accounting, National Diploma in Accounting, etc., include computerized accounting in their curricula. Additionally, some PGCE-qualified teachers gained experience using computerized accounting while working in business or accounting firms. The training in computerized accounting can be done virtually and be made available and accessible 24/7 via video recordings. This means the training can be facilitated physically in a face-to-face classroom or online, and teachers can use the video recording to practice and train themselves on how to use it.

4.2.3. Unavailability of resources and lack of funding

Integrating computerized accounting into curriculum delivery requires resources to be made available. Resources needed to integrate computerized accounting in schools are equipment and study materials. Equipment means computer hardware and software. Moreover, in rural schools, the electricity infrastructure and internet network connection are additional needs for curriculum delivery using computers. Some schools do have computer laboratories. However, they are not used efficiently and are kept in good working condition. One accounting teacher pointed out:

Our school does have a computer lab but most of the computers are not working and there is an issue of internet connection. Though there is a Wi-Fi available, but

it is not strong enough to connect. So, it will require an effective working lab with proper internet connection.

This finding reveals a need for a quantitative study to investigate how many high schools have computer laboratories, their condition, and what they are used for. Mobile technologies might be the best solution in cases like those in rural areas and marginalized communities. The study material, including computerized accounting, must be authored and procured. The school accounting textbooks are silent regarding computerized accounting as if it does not exist. The textbooks must include information about how learning activities are processed using CAS.

Technical support personnel are another resource needed to integrate computerized accounting successfully in schools. They need to be available and on standby to assist with technological glitches that might occur during classes. Poor technical support discourages teachers from fully committing to integrating technology in their classrooms as they may not have the technical expertise to solve challenges during class time. Therefore, the class times will be affected if there is no available standby technical support. If technical challenges take longer to solve, that will demotivate teachers and delay them from successfully implementing their lesson plans.

The unavailability of resources is interlocked with the lack of funding. The lack of funding is one of the threats that can deter the successful integration of computerized accounting. Resources required to integrate computerized accounting can be acquired through funding. One accounting teacher stated that:

Though some schools have computers, but they might not have money to upgrade them and money to buy software, licensing, and annual renewals. So, introducing computerised accounting will need more time for the government to make funds available. For example, a period of about 5 years and ensure that the resources are bought in time. It's not an overnight thing, it is long-term.

In South Africa, the education departments receive the highest share of the fiscal budget. This means that funding can be made available if the government authorities can be convinced of the benefits of integrating computerised accounting into the high school curriculum and are made aware of the barriers. Table 1 below provides an overview summary of the findings:

Table1.
Summary of the findings

<i>Themes</i>	<i>Findings</i>
Benefits of integrating computerized accounting	Develop interest and a positive attitude Enhance understanding of accounting principles. Improves academic performance Grow accounting profession Exposure to real-world job practices and enhanced employability
Barriers to integrating computerised accounting	Accounting curriculum review Teacher attitude and development Unavailability of resources and lack of funding

5. Conclusion, implications, and limitations

5.1. Conclusion

This study aimed to investigate the benefits and barriers of integrating computerized accounting into the accounting curriculum delivery at high schools. The findings show that the integration would develop interest and positive attitude of learners towards accounting, enhance understanding of accounting principles, and improve the academic performance of learners in accounting. Furthermore, the integration will assist in growing the accounting profession as more learners will be attracted to choose accounting subjects. When they graduate from high school, learners will have skills relevant to the job market, making them more employable. The integration will expose learners to real-world practices. The barriers to integrating computerized accounting identified were the unavailability of resources and lack of funding. As the custodian of education, the government needs to invest more in resources to enable technology-driven education for the benefit of learners. This is important to ensure that education empowers learners with the knowledge and skills required in the 21st-century real-work environment.

In the future, a quantitative study to discover how many accounting teachers have computerized accounting skills will be very helpful in determining the scope of teacher development needed. This study pokes a possible gap in the pre-service teacher curriculum, where teachers might not be exposed to the real-world industries where

their teaching subjects are being applied. Teachers pass matric in school, come to university to study, return to schools for in-service learning, and when they graduate as teachers, go to school to teach. Investigating how computerized accounting is taught or can be integrated into the accounting teachers' qualification curriculum. How can teachers' work-integrated learning include relevant industry exposure? For example, aspiring accounting teachers should have been in accounting firms. The quantitative study might assist in determining the value of the funding for the resources required to integrate computerized accounting in high schools successfully.

5.2. Implications and Recommendations

The benefits of integrating computerized accounting are not limited to only the learners but also the employers because they will not have to spend more money and time training newly qualified accounting personnel. They will get fully trained and competent graduates from the high school level. The integration of computerized accounting will assist in lowering the outcry that the education sector is supplying the business sector with graduates who still need to be further trained.

Based on the findings, the high school accounting subject curriculum needs to be reviewed, teachers' attitudes towards integration should be attended to, and teacher development strategies should be created. This paper's authors believe that pre-service teachers' work-integrated learning should include relevant field exposure where subject matter-related technology is being used. For example, accounting teachers should go to accounting firms, life sciences teachers should go to hospitals, physical sciences teachers should go to engineering firms, etc. This study recommends that the Department of Basic Education review the high school curriculum and integrate industry-related technology. An investment is needed to ensure that the technological resources are available.

5.3. Limitations and future research

The limitations of this study are as follows. First, this research explored teachers' perspectives; a future study exploring the perspectives and experiences of learners would further highlight the importance of integrating computerized accounting. Second, the research used interviews for data collection; a quantitative study using a

survey method would provide additional insight into the popular views that can be generalized. Additionally, a statistical-based study measuring the scope of resources needed to integrate computerized accounting in high school would provide better insight to authorities in quantifying funding for resources needed.

5.4. Contribution

The benefits of integrating computerized accounting highlighted in this research motivate government authorities to modify the curriculum of accounting to include technology as a pedagogical tool that can assist in improving the academic performance of learners, enhance their understanding of accounting principles, and attract more learners to choose to account as their career. This research highlighted how computerized accounting knowledge and skills would benefit learners and the business sector. The list of barriers identified in this research provides authorities and policymakers with a better understanding of what is needed to make integrated computerized accounting into high school curriculum delivery. This research highlighted the shortcomings of school accounting curricula and magnified the gap between how accounting is taught in schools and how it is practiced in business.

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