




## Contextualising and inclusive accounting education through community engagement: Participatory action research in rural South African schools

<sup>1</sup>Ajuma Walusa 

<sup>1</sup>Directorate for Institutional Research and Academic Planning (DIRAP), University of the Free State, South Africa

**Abstract** – Accounting education in rural South Africa is marked by a disconnect from local realities and a lack of inclusive pedagogy, leading to disengagement and inequitable outcomes. This study employed a Participatory Action Research (PAR) framework, informed by Situated Learning Theory and Critical Pedagogy, to collaboratively design and test contextually relevant and inclusive accounting activities with educators, learners, and community stakeholders. Co-designed interventions included a differentiated curriculum using local case studies, peer-learning networks for educators, community-based learning projects, and mobile technology to enhance access. The PAR process successfully addressed key challenges of resources and isolation. Results showed significant improvements in learner engagement, academic performance, and the social inclusion of marginalised learners, while also empowering educators. The research demonstrates that contextualisation and inclusion are synergistic goals best achieved through democratic, community-engaged praxis. It provides a validated model for developing resilient and equitable accounting education in diverse, resource-constrained settings.

**Keywords:** Accounting education, Community engagement, Contextualised curriculum, Participatory action research, Rural education

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To cite this article (APA): Walusa, A. (2026). Contextualising and inclusive accounting education through community engagement: Participatory action research in rural South African schools. *International Journal of Studies in Inclusive Education*, 3(1), 28-36. <https://doi.org/10.38140/ijisie.v3i1.2505>

### I. INTRODUCTION

**I**N rural schools, accounting education is perceived as disconnected from local economic realities and diverse lived experiences of learners (Ndovela et al., 2023). This separation could be explained by limited resources, isolated educators, and a one-size-fits-all pedagogical approach, which results in lower engagement, poor outcomes, and the systematic exclusion of learners with diverse abilities and backgrounds (Mkhize, 2019). This study argues that closing this gap requires a fundamental shift towards pedagogies that are simultaneously contextualised, collaborative, and inclusive.

By adopting a collaborative approach, this research seeks to integrate theoretical knowledge with practical applications, while creating a learning environment that is meaningful, accessible, and equitable for all learners. The study involves local community members, educators, and learners in the research process to uncover the unique economic, cultural, and learning contexts that influence the understanding of accounting in these rural areas (Ndovela et al., 2023).

Participatory action research enables diverse perspectives and empowers local stakeholders, including those often marginalised in educational decision-making, to actively engage in the educational process. This empowerment fosters a sense of ownership and responsibility for inclusive educational outcomes (Cumbo & Selwyn, 2022). Moreover, incorporating community insights and universal design for learning principles into the curriculum helps learners see how accounting principles relate to their daily lives, while ensuring multiple means of engagement, representation, and expression.

This research employed a PAR methodology to investigate how community engagement can enhance the relevance and inclusivity of accounting education (De Oliveira, 2024). The study was guided by two

research questions: First, how does a PAR process allow educators and community members to collaboratively design accounting learning activities that are both contextually relevant and inclusive? Secondly, what impact do these co-designed activities have on learners' engagement, their perception of accounting's relevance, and their sense of belonging in the classroom? This study is significant because it actively creates and tests solutions with the community, embedding inclusivity as a core value. By aligning educational content with learners' environments and diversifying teaching methods, the research aims to improve engagement and academic performance and to foster a sense of ownership and belonging among all stakeholders.

### II. LITERATURE REVIEW

Contextualising and inclusive accounting education

Accounting education is undergoing a significant transformation, driven by evolving industry demands and technological integration, with a strong emphasis on practical, experiential learning (O'Neill & Short, 2025; Mertler, 2024). However, this global discourse often overlooks the unique challenges of resource-constrained environments. Specifically, research on adapting accounting curricula to the rural contexts of developing countries, with an explicit and integrated focus on pedagogical inclusivity, remains markedly limited.

In the South African context, this gap is particularly acute. Studies confirm that standardised accounting curricula frequently fail to reflect local rural economic realities, leading to learner disengagement (Ndovela et al., 2023). This disengagement is compounded for learners facing additional barriers due to learning differences or socio-economic disadvantage. In response, scholars advocate for more innovative and differentiated teaching methods. Makhathini and Akpa-Inyang (2024), for instance, recommend incorporating local business examples and multi-modal resources to cater to diverse learning styles and enhance

understanding for all learners.

Further supporting this call for relevance, research proposes integrating entrepreneurship education into accounting programmes to improve practical skills and engagement (Gatta et al., 2023). Crucially, when such contextualisation is deliberately paired with inclusive design principles, such as providing materials in accessible formats or offering varied modes for learners to demonstrate their learning, its benefits reach a wider range of learners. This synergy suggests that contextualisation and inclusion are not separate endeavours but interconnected goals.

While PAR is well-established globally as a methodology for community empowerment and educational co-design (Keahey, 2021; Kindon et al., 2024), its application to this specific problem is novel. Therefore, despite valuable insights into rural educational challenges (Dlamini, 2022; Mpungose, 2020) and curriculum critiques (Ndovela et al., 2023), a significant gap persists. There is a paucity of research that employs PAR specifically to co-design accounting pedagogy that is simultaneously grounded in rural socio-economic realities and systematically engineered for inclusivity within South African schools. This study aims to address this integrated gap, arguing that a participatory approach is key to developing contextually relevant and inherently inclusive accounting education.

#### **Community engagement as a pathway to inclusion**

Community engagement is crucial in accounting education, especially for learners in rural education. Many benefits can drive community engagement in inclusive education. It helps to connect classroom learning with real-world applications. This approach is essential because it enables learners of all abilities to gain practical experience by analysing local financial practices, thereby fostering a deeper, more tangible understanding of accounting concepts (Makhathini & Akpa-Inyang, 2024). It also promotes essential soft skills, such as communication, teamwork, and problem-solving, within a heterogeneous group (Zainuri & Huda, 2023). By collaborating with local businesses, learners would directly impact their community's economic health, thereby enhancing motivation and commitment among a diverse body of learners (Rahmawati et al., 2023). Community-based initiatives also encourage social responsibility and civic participation, preparing all learners for ethical, impactful careers (Enebe et al., 2024).

#### **Participatory action research in fostering inclusive education**

Participatory Action Research (PAR) emerges as a critical methodology for fostering inclusive education. As a globally recognised approach, PAR effectively empowers local stakeholders, including learners, parents, and educators, by fostering a sense of ownership and collaboration, which are essential for sustainable and inclusive improvements (Keahey, 2021). This is achieved through its cyclical co-creation process, which allows all participants to voice their unique needs and actively shape their learning environment, thereby fostering a collaborative and supportive culture (Kindon et al., 2024).

The need for such flexible, participatory approaches is acutely felt in specific contexts, such as rural South Africa. The disruptions caused by the COVID-19 pandemic, for instance, exposed and exacerbated existing educational inequities, highlighting the need for adaptive and resilient strategies in under-resourced areas (Mpungose, 2020). A PAR framework directly addresses this by enabling schools and communities to co-create responsive learning environments. Furthermore, PAR's core principle of integrating local and indigenous knowledge enables learners to connect abstract academic concepts, such as accounting principles, to real-world applications within their communities, thereby significantly increasing relevance and motivation across a diverse learner spectrum (Druker-Ibanez & Caceres-Jensen, 2022).

#### **PAR and inclusive education in rural South African schools**

Rural schools in South Africa face significant and well-documented challenges, including severe resource limitations, critical educator shortages, and persistent barriers to inclusive education, particularly for learners with disabilities, those from marginalised linguistic or cultural

backgrounds, and learners experiencing socio-economic disadvantage (Dlamini, 2022). These systemic inequities are especially pronounced in specialised subjects like accounting, where accessible pedagogical approaches and inclusive curricula remain under-researched (Ghio et al., 2024). To address these intersecting challenges, PAR emerges not only as a promising but as a necessarily inclusive approach.

As Keahey (2021) argues, PAR empowers local stakeholders, including educators, learners, caregivers, and community members, by fostering shared ownership, collaborative problem-solving, and context-responsive solutions. This aligns directly with the core tenets of inclusive education, which emphasise participation, belonging, and the right of every learner to meaningful access to quality learning (Druker-Ibanez & Caceres-Jensen, 2022; Sharma & Gill, 2024). In rural contexts, where top-down interventions often fail to account for local realities, PAR provides a democratic space where diverse voices, including those historically excluded, can be centered in shaping educational practices.

The disruptions caused by the COVID-19 pandemic further exposed and exacerbated existing inequities in rural education, particularly for learners lacking access to devices, connectivity, or supportive home environments (Mpungose, 2020). These challenges underscore the urgent need for adaptive, resilient, and inclusive strategies. A PAR framework enables schools to co-create flexible learning environments that respond to the varied needs of all learners. For example, in accounting education, PAR can support the development of multimodal teaching resources, differentiated assessments, and community-based learning activities that reflect learners' lived experiences, thereby enhancing both accessibility and relevance.

Critically, PAR's integration of local and indigenous knowledge allows learners to connect abstract accounting concepts to real-world economic practices within their communities (Druker-Ibanez & Caceres-Jensen, 2022). When combined with inclusive pedagogy, this approach validates diverse ways of knowing and doing, ensuring that learners with different learning styles, languages, or abilities can engage meaningfully. Moreover, by actively involving learners as co-researchers, PAR affirms their agency and dignity, enabling them to articulate their educational needs and co-design solutions, a practice fundamental to inclusive education (Kindon et al., 2024).

The cyclical, reflective nature of PAR, characterised by continuous planning, action, observation, and reflection (Mertler, 2024), as indicated by Figure 1, creates ongoing opportunities to identify and dismantle barriers to inclusion. Educators can iteratively adapt their teaching methods based on feedback from all learners, including those with disabilities or learning difficulties, ensuring that no one is left behind. This iterative process cultivates a collaborative, responsive, and inclusive classroom culture where diversity is not merely accommodated but celebrated as a resource for collective learning.

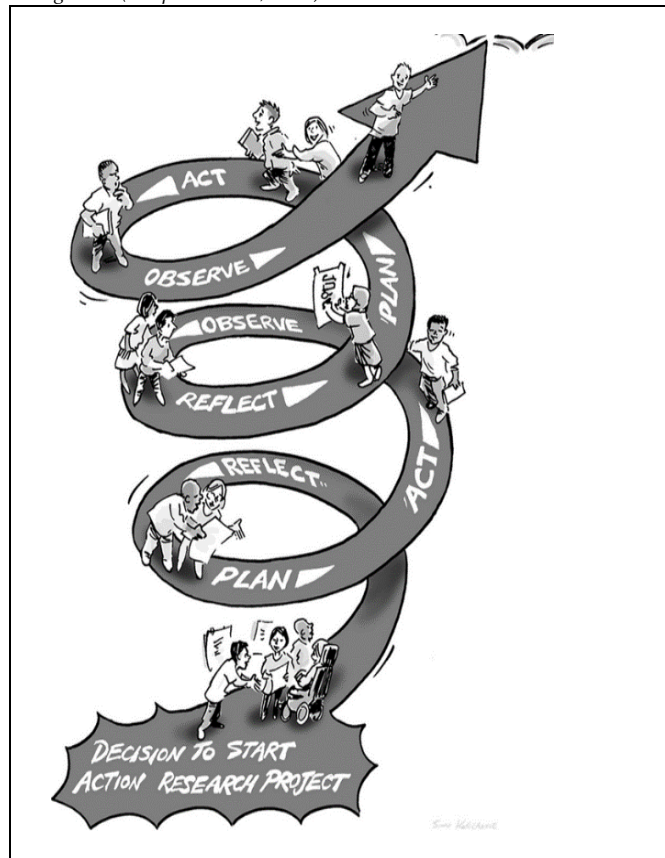
Furthermore, by engaging families, local leaders, and community organisations, PAR helps build a network of inclusive support that extends beyond the school walls. Such partnerships reinforce the social and cultural value of education for all, challenge stigma around disability or difference, and foster community-wide commitment to inclusion (De Oliveira, 2023). In this way, PAR contributes not only to improved subject-specific outcomes, such as in accounting, but also to broader social transformation and sustainable development in rural South Africa.

The PAR model's commitment to redistributing power is especially vital in inclusive contexts. Rather than positioning researchers or external experts as sole authorities, PAR grants shared control to all participants, transforming learners, educators, and community members into co-researchers and change agents (Tanima et al., 2024; Bartels & Friedman, 2022). This shift is transformative: it recognises the expertise of lived experience and ensures that inclusion is not imposed but co-constructed.

As illustrated in the adapted PAR cycle (Figure 1 below), this process is not linear but dynamic, marked by recursive cycles of reflection, action, and learning. In inclusive rural classrooms, this means that

strategies are continuously refined based on the evolving needs of a diverse learner population. While this approach can be unpredictable and demands resilience (Lawson et al., 2015; Bartels et al., 2022), its very openness allows for emergent, contextually grounded solutions that honour the full spectrum of human diversity.

Figure 1: (Adapted: Baum, 2016)



In conclusion, applying PAR in rural South African schools is not just a methodological choice; it is a commitment to justice, equity, and inclusion. By centering the voices of marginalised learners, fostering collaborative inquiry, and embedding flexibility into teaching and learning, PAR becomes a powerful vehicle for realising the promise of inclusive education. In doing so, it not only strengthens accounting education but also nurtures resilient, participatory, and truly inclusive school communities capable of thriving amid complexity (Zainuri et al., 2023; Heck, 2024; Mahadew, 2025).

### III. THEORETICAL FRAMEWORK

#### *Situated Learning Theory (Lave & Wenger, 1991)*

Situated Learning Theory (SLT) posits that learning is a social process grounded in real-world activities and contexts (Giles et al., 2025). This study is based on SLT and emphasises the need for accounting education to connect with the economic practices of rural communities. An inclusive interpretation of SLT recognises that "legitimate peripheral participation" must be accessible to all learners, regardless of their starting point, through scaffolded activities and varied modes of participation (Giles et al., 2025).

Developed by Lave and Wenger (1991), SLT reconceptualises learning as active participation in communities of practice, challenging traditional models that frame education as a one-way transfer of knowledge (Zamiri & Esmaeili, 2024). This study examines how context-embedded, inclusive learning can transform accounting education in rural South African schools' settings, where learners frequently encounter intersecting barriers related to poverty, inadequate infrastructure, language, disability, and geographic isolation.

Central to this approach is the alignment of SLT with the principles

of inclusive education, which asserts that all learners, regardless of background or ability, deserve equitable opportunities to engage meaningfully in learning and community life (Giles et al., 2025). By grounding accounting education in learners' lived realities, this research advances both pedagogical relevance and social inclusion.

Three key principles of SLT underpin this inclusive vision. First, legitimate peripheral participation (Lave & Wenger, 1991) describes how newcomers, especially those who are marginalised or novice learners, gradually transition from observation to full participation through scaffolded, accessible entry points. In the rural South African context, this means designing tiered accounting tasks that begin with simple, relatable activities (e.g., tracking household expenses or small business records) and progressively build toward complex financial analysis, ensuring that learners with diverse skills, prior knowledge, or learning needs can all find pathways into participation.

Second, SLT emphasises that learning is most effective in authentic contexts (Lave & Wenger, 1991). Orsmond et al. (2022) confirm that real-life applications deepen understanding. For rural schools, this involves integrating local economic practices, such as informal trade, farming cooperatives, and community savings groups, into the accounting curriculum. Crucially, these authentic contexts are made accessible and inclusive by utilising multilingual resources, visual aids, collaborative group work, and universal design for learning principles, ensuring that all learners, including those with disabilities or limited literacy, can engage effectively.

Third, SLT highlights collaborative knowledge construction within communities of practice (Lave & Wenger, 1991; Zamiri & Esmaeili, 2024). In this study, learners, educators, local entrepreneurs, caregivers, and community leaders co-create accounting learning experiences. This not only enriches pedagogy but also fosters a sense of belonging and agency, key pillars of inclusive education. Through such collaboration, learners begin to see themselves not only as learners but as capable, valued contributors to their community's economic life, regardless of their starting point.

While SLT has been successfully applied across diverse fields, its use in inclusive accounting education within under-resourced rural settings remains underexplored, a critical research gap, this study addresses that gap by exploring how community-engaged, context-responsive learning can make accounting education both more effective and more inclusive.

Specifically, the research explores partnerships with local businesses, cooperatives, and community development projects as platforms for inclusive learning. These partnerships provide authentic tasks while also creating opportunities for differentiated participation, ensuring that learners with varying abilities, languages, or confidence levels can contribute meaningfully. In doing so, the study identifies practical strategies to make accounting education relevant, accessible, and empowering for all rural learners.

Guided by the SLT concepts of legitimate peripheral participation, authentic context, and communities of practice, this research reimagines accounting pedagogy through an inclusive lens. It positions every learner, not just the academically elite, as a potential financial steward, entrepreneur, or community leader. By embedding learning in inclusive, community-based practice, the study contributes not only to improved educational outcomes but also to broader goals of equity, economic empowerment, and social cohesion in rural South Africa.

#### *Critical pedagogy*

Critical Pedagogy (CP), grounded in Paulo Freire's seminal work (1970), reconceptualises education not as passive instruction but as a transformative, democratic practice rooted in learners' lived realities. At its core, CP challenges oppressive structures and empowers marginalised communities to become agents of change, making it uniquely suited to advancing inclusive accounting education in rural South Africa (Sahoo, 2025). This approach is especially vital in contexts where learners face intersecting barriers related to poverty, disability, language, gender, and geographic isolation, yet are rarely centred in

curriculum design or pedagogical decisions. In the domain of accounting, a subject often perceived as abstract or elitist, this shift is radical. When taught through a critical and inclusive lens, accounting becomes a tool for economic justice, enabling learners to analyse, question, and reshape financial systems that impact their households, cooperatives, and local enterprises.

Central to CP is praxis, the dynamic cycle of reflection and action. In rural South Africa, this means learners not only learn double-entry bookkeeping in isolation, but also apply it to track community savings schemes, manage school feeding funds, or audit local NGO expenditures. Such practices not only build technical proficiency but also affirm learners' identities as capable contributors, regardless of academic background or ability. Crucially, praxis is made inclusive by ensuring that all learners, including those with disabilities, limited literacy, or different learning styles, can participate meaningfully through collaborative, multimodal, and community-supported tasks.

Sahoo (2025) argued that dialogue and critical consciousness are foundational to this process. Through structured, respectful conversations with peers, educators, and community members, learners begin to question how financial systems can either reinforce or alleviate inequality. For example, they might explore how informal traders are excluded from formal credit or how transparent accounting can strengthen trust in community projects. This critical awareness fosters agency and civic responsibility, key outcomes of inclusive education that value every learner's voice and potential.

Moreover, CP insists on cultural relevance, a principle that aligns seamlessly with inclusive pedagogy. When accounting education draws on local economic practices (e.g., stokvels, spaza shops, or agricultural cooperatives) and uses learners' home languages and contexts, it becomes more accessible, engaging, and meaningful. This relevance is not merely pedagogical; it is political, as it validates marginalised knowledge systems and challenges the dominance of Western, urban-centric curricula that often alienate rural learners.

Research affirms CP's adaptability across disciplines, including business and professional education, where it cultivates socially conscious practitioners who question unethical norms and prioritise community well-being (Giroux, 2021). However, its application in inclusive accounting education, particularly in under-resourced rural settings, remains scarce. This gap is significant, as accounting literacy is a powerful lever for economic inclusion and community development.

This study addresses that gap by exploring how Critical Pedagogy, when combined with community engagement, can foster inclusive, socially transformative accounting education in rural South Africa. The research extends beyond technical skill-building to cultivate learners' capacities as critical thinkers, ethical stewards, and inclusive leaders, equipping them to utilise accounting for transparency, accountability, and local empowerment.

Guided by CP's core tenets, problem-posing dialogue, praxis, and conscientisation, the study employs a PAR design that positions learners, educators, caregivers, and community members as co-researchers. This methodology ensures that accounting education is not only contextually relevant but also co-created with and for the community, reflecting its diverse needs, aspirations, and forms of knowledge.

In synergy with Situated Learning Theory, Critical Pedagogy provides a robust, ethically grounded framework for reimagining accounting education as a practice of inclusion, justice, and collective action. Together, they affirm that every learner, regardless of background or ability, has the right and the capacity to engage with, contribute to, and transform the economic life of their community through inclusive, critical, and community-rooted accounting education.

#### IV. OBJECTIVES OF THE STUDY

This study explores a collaborative PAR cycle in which educators and community members co-design accounting learning activities rooted in

local economic contexts and in Universal Design for Learning principles. It further examines the influence of these co-designed activities on key learners' outcomes, including academic engagement, understanding of accounting's relevance to their lives, and sense of belonging within the classroom community.

## V. METHODS

### Research approach

This study employed PAR to transform actively, rather than merely observe, accounting education in rural South Africa. Rejecting extractive methods (Bartels & Friedman, 2022), PAR's iterative cycle of planning, action, observation, and reflection (Baum, 2016; Mertler, 2024) enabled democratic co-creation with educators and community stakeholders. Interventions, such as case studies based on local 'spaza' shops, were co-designed and refined in real time. The approach operationalised the study's twin theoretical pillars. From Critical Pedagogy, the concept of 'praxis' links reflection and action to challenge oppressive structures (Freire, 1970). Situated Learning Theory formalised the classroom as a "community of practice" for co-constructing knowledge (Lave & Wenger, 1991). This commitment to epistemic justice positioned educators as co-researchers and learners as collaborators (De Oliveira, 2024), ensuring solutions emerged from the local context for sustainable, owned change.

### Research design

This study employed a Participatory Action Research (PAR) design (Baum, 2016; Mertler, 2024), a collaborative and iterative method in which educators, learners, and community members worked together as co-researchers. Based on Critical Pedagogy, PAR transforms research into practical action, employing cycles of planning, action, observation, and reflection to address local educational issues (Freire, 1970; Keahey, 2021). This approach enabled participants to collaboratively design, implement, and refine accounting interventions tailored to their classrooms, ensuring that the solutions were democratic, flexible, and widely adopted by the community.

### Research paradigm

The study operates within the transformative paradigm (Nanjundaswamy et al., 2025). This perspective views research as an active, ethical effort to fight injustice and promote fairness. This provides a strong philosophical foundation for a PAR design in this context. It aligns well with the study's main frameworks of Critical Pedagogy, which seeks to challenge oppressive systems (Freire, 1970), and Situated Learning Theory, which values community knowledge (Lave & Wenger, 1991). The main ideas of this paradigm emphasise the importance of listening to marginalised voices, encouraging collaborative knowledge creation, and connecting inquiry directly to social action. This justifies the choice of the PAR methodology (Cornish et al., 2023). As a result, it views educators, learners, and community members not as passive "subjects," but as co-researchers and agents of change in their own educational environments (Crump et al., 2025).

### Participants

This study involved twenty-eight carefully selected participants from three rural secondary schools in the Mpofana area, KwaZulu-Natal. The group consisted of three accounting educators, twenty-one grade 11 accounting learners, two local small business owners, and two community-based bookkeepers. These participants were selected because they play significant roles in utilising and applying accounting knowledge within the community. The educators contributed their teaching skills, the learners shared their experiences, and the business owners and bookkeepers provided practical insights from the community. This diverse group helped ensure that the research gathered valuable perspectives essential for creating a relevant and inclusive curriculum (Geldenhuys & Wevers, 2013).

### Data collection methods

#### Workshops

This study employed three sequential co-design workshops as the primary mechanism for developing collaborative interventions.

Conducted over the first two months of the PAR cycle, these workshops served as structured democratic forums where the three accounting educators, two business owners, and two community bookkeepers co-constructed contextualised learning materials. Each one-hour workshop followed a defined protocol: firstly, Problem Identification, using guided prompts to articulate specific challenges in teaching and applying local accounting; secondly, Knowledge Sharing, where community members presented real-life financial records, and educators explained curriculum constraints; and lastly, co-creation, where teams designed prototype learning activities, such as cash flow statements for a local spaza shop. Data were collected in real time through audio recordings of all discussions, photographs of brainstormed ideas and sketches, and the physical and digital artifacts (e.g., lesson outlines, case study drafts) produced by the groups. This process enabled translating theoretical principles into practical, community-vetted pedagogical tools (Zamiri & Esmaili, 2024; O'Neill et al., 2024).

#### *Focus group discussions*

To capture learner perspectives, four focus group discussions (FGDs) were conducted with twenty-one participants. The learners were divided into three groups of seven, stratified across the three schools to ensure a mix of academic performance and gender. One FGD was conducted with all three educators as a separate group to understand their professional reflections. The learners' FGDs were held at two critical junctures: a baseline discussion prior to the intervention and a post-intervention discussion after its implementation. Each session, lasting 20-30 minutes, was guided by a semi-structured protocol that explored participants' perceptions of accounting's relevance, engagement levels, and sense of classroom belonging. The interactive, peer-driven nature of these discussions enabled participants to build upon each other's ideas, revealing both shared and divergent experiences that isolated interviews might not capture (Huerta et al., 2024). All FGDs were audio-recorded and transcribed verbatim, providing rich data on the evolution of learner attitudes and the collective sense-making of their educational experience (Constantinou & Wijnen-Meijer, 2022).

#### *Participant observations*

This study used participant observations to collect data. This technique was helpful for situated learning during community-based accounting projects and classroom activities (Pérez, 2025; Firmansyah et al., 2025). It consisted of observing learners as they engaged in authentic tasks, where researchers collected evidence of how the theory was applied, challenges were navigated, and learning occurred through community participation (Lave & Wenger, 1991). This technique was advantageous because it enabled us to examine collaborative learning dynamics, the development of accounting skills, and the influence of community contexts on education (Huerta et al., 2024). During the observations, the researcher's presence helped document subtle interactions and unexpected learning moments that interviews might miss (Pérez, 2025).

#### *Reflective journals from educators*

Reflective journals from educators during PAR cycles in this study. It was important as it helps to capture educators' evolving insights, challenges, and professional growth (Ling, 2024). These journals serve as data sources, reflection tools, and assessment mechanisms for evaluating the intervention's impact (Ortlipp, 2008). Regular journaling facilitated critical reflection, allowing educators to examine their assumptions and link theory to practice (Ramage, 2017; Brookfield, 2017). Collectively, these entries created a narrative of educators transitioning from traditional methods to more community-oriented teaching practices (Janesick, 1999).

#### **Research sites**

This study was conducted in three public secondary schools in the Mpofana area, a predominantly rural region within the uMgungundlovu District of KwaZulu-Natal, South Africa. The sites were purposively selected as they embody the typical challenges of

rural education. All three schools are classified as no-fee or quintile 1-3 schools, serving communities with high levels of socio-economic disadvantage. Geographically dispersed, the schools face significant infrastructure constraints, including intermittent electricity, limited internet connectivity, and overcrowded classrooms. The communities rely mainly on subsistence farming, informal trading (known as *spaza* shops), and social grants. This context provided the authentic setting necessary to investigate the disconnect between a standardised accounting curriculum and learners' lived socio-economic realities, making it an ideal environment for testing a community-engaged, participatory intervention.

#### **Data analysis**

Data analysis was conducted using Braun and Clarke's (2006) six-phase framework for reflexive thematic analysis. This approach provided a structured yet adaptable method. All qualitative data, including workshop and focus group transcripts, field notes from observations, and educators' reflective journals, were organised in NVivo.

The analysis began with an in-depth review of the data, which involved repeated reading and listening to understand it fully. Initial coding was done by identifying clear features within the data. These initial codes were then examined in greater detail, guided by the study's theoretical framework. For instance, parts of the discussion that referenced "using my uncle's shop records" were labelled as authentic context, while sections questioning "who benefits from these financial rules" were marked as critical awareness.

Through a repeated process, these codes were grouped into potential themes, such as "Community as a Pedagogical Resource" and "Shifting Identity from Passive Learner to Active Agent." Each theme was carefully reviewed against the entire dataset to ensure it formed coherent patterns, was clearly defined, and ultimately integrated into a narrative that addressed the two research questions. This narrative explained how the Participatory Action Research (PAR) process supported co-design and its impact on learners.

#### **Ethical considerations**

The university ethics committee granted ethical approval, and formal gatekeeper permission was obtained from the Department of Education and the principals of each of the three participating schools. All adult participants provided written informed consent. For learner participants under 18, written informed consent was obtained from their parents or legal guardians, and the learners themselves provided written assent. All participants were informed of their right to withdraw at any time without consequence. Confidentiality was maintained by using pseudonyms for all individuals and schools, and data were stored securely (Subedi, 2025). As the researcher, I maintained a reflexive journal to bracket personal biases and ensure the participatory process was centred on participant voices (Kreitzer & Sweet-Cushman, 2022).

## **VI. RESULTS**

#### **Thematic results**

Thematic analysis of qualitative data revealed four interconnected themes that illustrate the transformative impact of the PAR process on achieving contextualised and inclusive accounting education.

#### **Co-designing for authentic context and accessibility**

The collaborative workshops served as a transformative vehicle, shifting the educational curriculum from a mere abstract assemblage of rules into a practical, relevant toolkit for understanding the dynamics of the local economy. In these workshops, educators and community members united their expertise to identify and diagnose the fundamental irrelevance of traditional textbook examples, which often failed to resonate with learners' lived experiences. By working together, they identified gaps in the existing curriculum and introduced more relatable, real-world scenarios to enrich the learning experience.

Bookkeeper 1 insightfully remarked, "These learners buy from these shops every day. Why are they calculating margins for a company in Johannesburg? Let us utilise what is at hand. I can show them the *stokvel* ledger

from my church group; the principles are the same."

His perspective emphasises the importance of grounding financial literacy in familiar contexts, making the information not only more accessible but also more meaningful. Introducing examples and tools learners encounter in their daily transactions equips them with skills they can immediately apply, thereby enhancing their learning experience.

Educator A echoed this sentiment, stating, "We always knew the examples were wrong, but we did not have alternatives."

This acknowledgment of prior shortcomings underscores the need for innovative educational resources. Working closely with Mr. Yusuf, the spaza shop owner, the educators developed a practical cash flow exercise based on his actual business records. To cater to learners at various skill levels, they designed three distinct versions of the exercise: one featuring a picture for beginners to help them visualise concepts, a second version with a filled-in template to guide those needing assistance, and finally, a blank template aimed at advanced learners who could handle more complex scenarios. This careful attention to differentiation ensured that, for the very first time, I could offer a lesson plan that effectively catered to every learner in the room.

Observing the workshop dynamics, it became evident that collaboration was central to the learning process. The active participation of the business owner alongside an educator brought real-life scenarios to the forefront, as they sketched out a week's worth of transactions on a whiteboard. This visual representation was not merely an exercise in creativity; it structured the subsequent lesson plan engagingly and educationally.

One of the most significant breakthroughs during these workshops was the co-creation of a cash flow management exercise that utilised the actual, anonymised financial records from a local spaza shop, a type of informal convenience store popular in many South African communities. This exercise was instrumental in making the curriculum more relevant to the learners' everyday lives.

The accompanying educational materials included a simplified, pictographic worksheet complemented by a formal ledger. This thoughtful pairing enabled learners with varied literacy levels to engage with the same core concepts, thereby promoting an inclusive learning environment. It empowered learners to engage with the material regardless of their reading comprehension skills, making the lesson more universally accessible. At an analytical level, this approach embodies the principles of Situated Learning Theory. By creating an authentic "community of practice," the workshop transformed the traditional learning experience into one that was deeply embedded in real-world activities. This connection between theory and practice not only enhanced engagement but also illustrated how knowledge is constructed within a social context.

#### **Shifting learner identity: from passive exclusion to capable participation**

Learners demonstrated a significant shift in their self-perception, transitioning from feeling like outsiders in a technical field to recognising themselves as capable participants.

In the pre-intervention focus group discussion, Learner 8 stated, "Accounting is not for people like us. It is for the clever ones, the ones who will leave this place. I just tried to copy the notes, but it does not make sense."

In the post-intervention focus group discussion, Learner 2 remarked, "When we worked on the spaza shop project, I was the one who knew the prices of bread and airtime! I could explain it to my group. The educator said my calculation was correct. It is not magic; it is just logic from our own lives. I belong in this class."

This shift from "it is not for people like us" to "I belong in this class" highlights the growth of critical consciousness and a sense of belonging within a new community of practice.

#### **Educator empowerment: from isolation to a collaborative community of practice**

Educators shared how they moved from feeling isolated and stuck in negative mindsets to embracing empowered collaboration through the

organised PAR cycles.

Educator C expressed, "I have been teaching Accounting here for 10 years on my own. I thought the failures were all mine. The PAR meetings felt like opening a window. We were all facing the same challenges! Now, we have a WhatsApp group where we share ideas. Just yesterday, I sent a voice note in isiZulu explaining adjustments, and Educator B from the next school used it. We are even building our own textbook now."

Educator B added, "Before, inclusion was just a policy document. Now, it has become a set of tools we created together, including tactile kits for learners who need to touch and audio cases. We are not just following rules; we are designing for our children."

Educator C's statement reveals how PAR transformed professional isolation into collaborative agency, shifting the blame from the self to a shared systemic challenge. Educator B's reflection demonstrates how inclusion has evolved from a passive policy into an active, co-created pedagogical design. Together, they demonstrate the PAR process, empowering educators as innovative designers of context-specific tools, moving from implementing external rules to actively constructing inclusive education for their learners. This signifies a fundamental shift from isolated practice to a communal, praxis-oriented professional identity.

#### **Leveraging mobile technology for personalised and low-stakes support**

In situations of limited resources, the clever use of simple mobile technology has opened new and flexible ways for learning and communication. This approach helped reduce anxiety and addressed different learning preferences.

Learner 3: "In class, I often freeze. My mind goes blank when the educator asks a question. However, when she posts the problem on our class WhatsApp, I can think it through. I can listen to the voice note as many times as I need. I can also type my answer privately to her. It feels safe. Now I am learning because I am no longer afraid."

Educator A: "The WhatsApp group is my most important teaching tool. It is where the quiet learners feel comfortable speaking. I receive questions at 8 PM that I would never hear in class. It is not just about the textbook we do not have; it is about connecting with the learners I could not reach before."

These statements demonstrate how simple technology has transformed learning obstacles into inclusive opportunities. The WhatsApp group created a safe and flexible online space that reduced anxiety for shy learners. This setup enabled participants to engage in various ways, allowing educators to connect with more learners and offer personalised support beyond the classroom. Together, these examples demonstrate how technology can promote inclusive teaching by providing diverse opportunities for learners to engage and express themselves.

The synthesis of themes demonstrates that contextualisation and inclusion work in tandem, supported by collaborative design. Connecting learning to the local context made education more relevant and accessible, leading to a positive shift in learners' identities. This transformation was backed by educators who moved from working alone to forming a community of practice. They felt empowered to use available technology creatively for personalised learning. The PAR framework provided the crucial structure for this cycle of empowerment and change.

## **VII. DISCUSSION**

The journey documented in this research extends beyond the development of a localised accounting module; it recounts the reclamation of a classroom as a democratic space for co-creation. Our findings, emerging from the rich soil of PAR, reveal a transformative process where the rigid boundaries between curriculum and context, educator and learner, and school and community were productively dissolved. This discussion interprets these thematic outcomes, arguing that they collectively demonstrate how a PAR framework, guided by Critical Pedagogy and Situated Learning Theory, operationalises a synergistic model for educational justice. We place this model in

dialogue with the broader literature, showing where our findings affirm existing pathways and where they illuminate new intersections, particularly within the under-explored terrain of rural accounting education in the Global South.

The foundational theme of co-designing for authentic context and access powerfully embodies the principles of Situated Learning Theory, confirming that learning flourishes when rooted in meaningful activity (Lave & Wenger, 1991). Our finding that educators and community members collaboratively translated spaza shop records and stokvel ledgers into pedagogical tools directly aligns with global calls to bridge the theory-practice gap in professional education (O'Neill & Short, 2025). However, it extends this literature by demonstrating that in rural South African contexts, such contextualisation is not merely a pedagogical enhancement but an act of epistemic inclusion. It challenges the dominance of standardised, decontextualised knowledge, criticised by Ndovela et al. (2023). It validates indigenous and local knowledge as a legitimate foundation for the curriculum, a practice advocated globally for sustainable education (Druker-Ibáñez & Caceres-Jensen, 2022). The creation of multi-modal resources (pictographic worksheets, audio cases) further underscores that authentic context must be coupled with universal design to be truly inclusive, a nuanced integration less prominently featured in mainstream accounting education literature.

This synergistic approach catalysed the profound shift in learner identity we observed. The learners' evolution from viewing accounting as a "foreign language" for an urban elite to seeing it as a "useful tool" for their own communities is a textbook illustration of Freirean 'conscientização', the development of critical consciousness through praxis (Freire, 1970). This finding resonates with studies on engagement, yet it delves deeper into the socio-affective dimensions of learning. It confirms that relevance fosters belonging, as suggested by research on inclusive pedagogy (Sharma & Gill, 2024), but links explicitly that belonging to the empowerment that comes from analysing one's own economic reality. This moves beyond simply improving pass rates to fostering a sense of agency, a critical outcome for learners in marginalised communities that is often overlooked in technicist accounting education discourses.

Crucially, this transformation was facilitated by a parallel process of educator empowerment and the formation of a community of practice. The transition of educators from isolated practitioners burdened by a "deficit" mindset to collaborative "architects of inclusion" is a significant finding. It supports Keahey's (2021) assertion that PAR empowers local stakeholders, but provides concrete, empirical evidence of this empowerment in action within rural South African schools. Our educators' development of a shared repository of co-created materials mirrors the formation of a "community of practice," a concept central to Situated Learning Theory. This finding addresses the documented challenge of educator isolation in rural settings (Dlamini, 2022) by offering a participatory, endogenous, and sustainable model of continuous professional development rather than an externally imposed one.

Finally, the innovative use of mobile technology as a bridge presents a compelling case of context-driven ingenuity. While the digital divide is a well-documented barrier (Mpungose, 2020), our findings show how available technologies (WhatsApp, voice notes) can be leveraged to mitigate other, intersecting barriers, such as shyness, anxiety, and the scarcity of textbooks. This aligns with global perspectives on mobile learning but highlights its specific role in fostering psychological safety and personalised pacing in a resource-constrained environment. It demonstrates that inclusion is as much about affective and communicative access as it is about physical or cognitive access, a nuanced understanding that contributes to the literature on technology for inclusive education.

In conclusion, the integrated findings of this study suggest that contextualisation and inclusion are not merely parallel goals but are intrinsically linked through the participatory co-design mechanism.

Our results both consolidate and extend existing literature. They consolidate calls for relevance, community engagement, and educator collaboration. They extend this discourse by providing an empirical, situated model from rural South Africa that explicitly fuses Critical Pedagogy's liberatory aims with the practical, community-embedded methods of PAR and Situated Learning (Toliver, 2024). The primary inconsistency with some mainstream accounting education literature lies in this study's foundational challenge to the neutrality of accounting knowledge, positing instead that its teaching is always a political and ethical act. By centring the voices of the marginalised in the knowledge-creation process itself, this research offers a replicable paradigm for transforming accounting education from a tool of stratification into a practice of empowerment and justice.

## VIII. CONCLUSION

This participatory action research demonstrates that enhancing accounting education in rural South Africa necessitates a significant shift in teaching methodology. Instead of merely using local examples superficially, we need to integrate community engagement into the learning process deeply. By employing a PAR approach, grounded in the principles of Situated Learning Theory and Critical Pedagogy, this study has developed a model that renders accounting education relevant, empowering, and transformative. The findings highlight the importance of connecting theoretical knowledge to real-world applications. When learners are actively involved in their local economy and educators and community members collaborate to design the learning experience, the results are significant: learners become more engaged, academic performance improves, educators feel more effective, and strong partnerships between schools and communities are formed. This method not only provides learners with practical knowledge but also helps strengthen the community by making schools centers for local development. Therefore, this study strongly supports the need for participatory and context-driven approaches in educational policy and curriculum development. We encourage educators, policymakers, and community leaders to collaborate and support the implementation of these models. This collaboration is essential for creating fairer, more effective, and responsive educational environments that prepare all learners, especially those in under-resourced areas, for meaningful participation in their local economies and beyond.

## IX. CONFLICTS OF INTEREST

There are no conflicts of interest in this study.

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