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Reimagining accounting education in rural South African schools: Collaborative pedagogy for inclusive learning and analytical skill development

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***Abstract*—** The persistent use of teacher-centered methods in under-resourced rural South African schools creates a significant barrier to equitable participation and the development of higher-order analytical skills in accounting education, particularly for learners from diverse linguistic and socioeconomic backgrounds. This qualitative study, grounded in an interpretive paradigm, explored how collaborative learning strategies can foster inclusive learning environments and enhance the development of analytical skills among Grade 10 learners in three rural secondary schools in the uMgungundlovu district, KwaZulu-Natal, South Africa. Using a participatory research design, the study involved 30 learners and three teachers in collaborative pedagogical interventions. Data were collected through classroom observations, semi-structured interviews, and focus group discussions, and analysed using reflexive thematic analysis. The findings revealed that structured collaboration not only improved learners' analytical reasoning and problem-solving skills but also created a more inclusive classroom by redistributing participation, enabling peer scaffolding, and reducing language barriers. These findings suggest that integrating inclusive, collaborative pedagogies into accounting education can foster more equitable and engaging learning environments in post-colonial educational settings.

Keywords: Accounting education, Collaborative learning, Diverse learners, Equity in education, Inclusive education, Rural South African schools

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I. INTRODUCTION

THE goal of inclusive education in South Africa is both a constitutional and ethical need. It seeks to break down the lasting effects of apartheid and create fair learning opportunities for everyone (Walton & Engelbrecht, 2024). True inclusion goes beyond just having learners in the same classroom; it requires changing teaching methods, curricula, and classroom environments to appreciate diversity, ensure involvement, and support every learner (Sharma, 2024). This transformative challenge is particularly acute in subjects such as Accounting, which are often perceived as rigid, procedural, and abstract. Such perceptions can inadvertently alienate learners from diverse linguistic and socio-economic backgrounds, thereby undermining the very goal of equitable education (Sultana, 2025).

This challenge is especially significant in Accounting, a subject often perceived as a rigid set of rules focused on procedural compliance rather than a dynamic discipline requiring interpretation and judgment. Such a perception can unintentionally alienate learners from diverse language and socio-economic backgrounds, particularly in rural schools (Sultana, 2025). This is problematic because true accounting competence relies heavily on higher-order analytical skills, the ability to interpret financial data, identify patterns, evaluate evidence, and make reasoned decisions, not merely on rote calculation. When the subject is taught in an abstract, decontextualised way, it fails to engage learners in the critical-thinking processes that are fundamental to the discipline, thereby widening the gap between those who can navigate its implicit codes and those who are excluded from meaningful learning.

In these situations, teaching methods often focus on the teacher and prioritise covering content rather than promoting deep, accessible learning (Ngwenya & Hlophe, 2022). This can lead to exclusion, particularly for learners who find it hard to understand the language of instruction (English), have varying levels of prior knowledge, or learn in different ways. Therefore, it is essential to investigate and confirm teaching strategies that actively support inclusion in specific subjects.

Collaborative learning, in which learners work together in small groups toward shared goals (Mendo-Lázaro et al., 2022), offers a valuable opportunity to address the pedagogical challenges in rural South African classrooms. In contexts marked by acute resource constraints, large classes, and teacher-centred traditions that often limit deep engagement, collaboration can democratise learning by validating diverse perspectives and making classroom interactions more equitable (Aguis, 2024). However, despite its potential to mitigate unequal learning opportunities and leverage multilingualism as a resource rather than a barrier, there is a distinct lack of research examining collaborative learning as an inclusive pedagogy specifically within the under-resourced and linguistically diverse context of rural South African schools.

This study aims to fill this gap. It asks, "How can collaboratively structured learning environments serve as inclusive teaching methods to improve equitable participation and develop analytical skills in accounting for Grade 10 learners in rural South African secondary schools?" The research will analyse how collaborative tasks promote inclusion and identify the necessary support for their successful implementation.

II. LITERATURE REVIEW

This review synthesises current research on inclusive education, the specific challenges of the South African accounting classroom, and the potential of collaborative learning as a transformative pedagogy. By tracing these interconnected themes, the review establishes the practical and theoretical context for this study and identifies the research gap it seeks to address.

Inclusive education policy in South Africa

South Africa's post-apartheid education policy is firmly grounded in a commitment to inclusive education, a principle enshrined in the Constitution and operationalised through policies like the Education White Paper 6 (Department of Education, 2001). This framework envisions a single, integrated education system that respects and accommodates the diverse needs of all learners, dismantling the historical exclusionary practices of the past (Walton & Engelbrecht, 2024). The goal is not merely access but the creation of equitable learning environments where every learner can participate meaningfully and succeed (Nzuza, 2023). This policy imperative provides the foundational mandate to interrogate and transform classroom practices to ensure they actively promote, rather than hinder, inclusion.

Barriers to inclusion in South African accounting classrooms

Despite this robust policy framework, translating inclusive principles into practice, particularly in rural schools, remains fraught with challenges. Teachers in these contexts contend with acute resource constraints, including a lack of textbooks, technology, and basic infrastructure (Mkhize & Davids, 2023). They also navigate multilingual classrooms in which English, the language of instruction, is often the home language of very few learners, creating a significant barrier to accessing complex academic content (Ngqunguza & Seleke, 2024). In Accounting education, these systemic challenges are compounded by the nature of the curriculum itself. Often perceived as culturally neutral, the curriculum is largely based on Western business concepts, which can feel abstract and irrelevant to learners in rural South African communities (Sebele-Mpofu, 2024). This disjuncture between the curriculum and learners' lived realities can exacerbate feelings of alienation and hinder meaningful engagement. It is important to note that current teaching methods have limitations. In response to these pressures, large classes, packed syllabi, and high-stakes examinations, teachers often default to traditional, teacher-centred methods. This approach, characterised by lectures and rote learning, prioritises the efficient coverage of curriculum content over deep, conceptual understanding (Ngwenya & Hlophe, 2022). While this may appear pragmatic, it inadvertently silences diverse viewpoints and fails to engage learners with varying linguistic abilities, learning styles, and levels of prior knowledge. Such pedagogy runs counter to the goals of inclusive education, limiting opportunities to develop higher-order analytical skills and reinforcing patterns of exclusion (Guo et al., 2024). This highlights an urgent need for alternative pedagogies that can make learning more accessible, relevant, and engaging for all learners.

The potential of collaborative learning could be considered as an inclusive pedagogy. However, collaborative learning, defined as structured group work toward shared academic goals (Yang, 2023), offers a promising alternative. Its potential as an inclusive pedagogy rests on several interconnected premises. First, it democratises participation by creating safer, dialogic spaces where multilingual learners can engage in translanguaging, drawing on their full linguistic repertoires to grasp complex concepts (Capstick & Ateek, 2024). Second, it enacts epistemic justice by validating diverse knowledge sources and ways of knowing, shifting the locus of authority away from the teacher alone (Nieminen & Lahdenperä, 2024). Third, it enables peer scaffolding within Vygotsky's (1978) Zone of Proximal Development, allowing learners to support each other's understanding through discussion, explanation, and shared problem-solving. However, these benefits are not automatic; poorly structured collaboration can reproduce or even exacerbate existing inequalities (Monteiro et al., 2024). For collaboration to be truly inclusive, it requires careful design that fosters positive interdependence, individual accountability, and skilled teacher facilitation (Monteiro et al., 2024). While South African research has begun to explore the potential of collaborative learning in subjects like mathematics and science (Adebola & Tsotetsi, 2022; Siller & Ahmad, 2024), its application in accounting education remains significantly under-researched. This gap is particularly striking given the procedural complexity of accounting, its heavy reliance on analytical reasoning, and its significant vocational importance for learners in rural communities. The absence of subject-specific research leaves teachers without evidence-based guidance on designing and facilitating collaborative activities that simultaneously build analytical skills and foster inclusion in the unique context of the under-resourced, multilingual accounting classroom. This study, therefore, aims to address this critical gap by exploring how collaborative learning can serve as an inclusive pedagogical strategy in Grade 10 Accounting classrooms in rural South African secondary schools. It seeks to generate rich, contextualised insights into how structured group interactions can foster equitable participation, support diverse learners, and develop the analytical skills that are fundamental to accounting competence. By doing so, the research aims to contribute to both the scholarly literature on inclusive education and the practical repertoire of teachers working in contexts of poverty and diversity.

III. THEORETICAL FRAMEWORK

Inclusive education as a transformative praxis

Moving away from a model that focuses solely on special needs, inclusive education is seen here as a means of bringing about change. This approach aims to actively identify, challenge, and remove barriers to participation, presence, and success for all learners (Nzuza, 2023). Similarly, Alexaki et al. (2022) are crucial, as their Index for Inclusion offers a framework for change across three areas: creating inclusive cultures, developing inclusive policies, and implementing inclusive practices. This study primarily focuses on developing inclusive classroom practices and uses this framework to examine how collaborative teaching methods can change the learning environment. This viewpoint aligns with a broader social justice approach to education in South Africa, which requires addressing the historical and structural inequalities embedded in daily teaching practices (Dlamini, 2022).

Collaborative learning for epistemic justice and cognitive development

Collaborative learning is seen not just as a cognitive tool but also to promote fairness in knowledge sharing in the classroom (Zhou & Colomer, 2024). It opens spaces for dialogue where all learners, especially those whose ideas and ways of thinking are often overlooked, can be recognised as valid contributors. This idea aligns with sociocultural theory (Vygotsky, 1978), which holds that learning primarily occurs through social interaction.

Relevance to this study

In this context, collaborative groups serve as support systems in which peers help one another understand concepts through discussion, questions, and joint problem-solving. This is important for inclusion because it moves away from having the teacher as the only source of knowledge and encourages peer support. This approach accommodates different learning speeds, languages, and methods. By linking ideas of fairness in knowledge and sociocultural theory, we can explore how collaboration shifts intellectual authority and enhances understanding.

This theoretical framework, which integrates inclusive education as transformative praxis with Vygotsky's sociocultural theory, was essential to this study for several reasons. First, it moved beyond a deficit view of learners by framing inclusion as an active process of identifying and removing barriers to participation (Nzuza, 2023). Second, the lens of epistemic justice (Nieminen & Lahdenperä, 2024) enabled the study to examine how collaborative learning validates diverse knowledge sources, particularly those of multilingual learners whose voices are often marginalised. Third, sociocultural theory

provided the analytical tools for understanding how peer scaffolding in group work mediates cognitive development (Vygotsky, 1978). This combination was particularly suited to the rural South African context because it foregrounded how social interaction and language use can transform abstract accounting concepts into accessible, shared understanding. Ultimately, this framework ensured the research examined not just whether collaboration worked, but how and why it fostered both analytical skills and inclusive participation in a resource-constrained setting.

IV. OBJECTIVE OF THE STUDY

This study explored how collaborative learning strategies can foster inclusive learning environments and enhance the development of analytical skills among Grade 10 learners in three rural secondary schools in the uMgungundlovu district, KwaZulu-Natal, South Africa.

V. METHODS

Research approach

This study employed a qualitative approach aligning with the principles of inclusive research that seek to respect and amplify participant voices (Torabian, 2025). A qualitative approach was important for understanding the complex experiences of inclusion and exclusion, something that quantitative methods cannot capture (Creswell & Poth, 2016; Stockless & Brière, 2024). The aim was to gain a rich, contextual understanding of the lived experiences of inclusion and exclusion within collaborative accounting tasks.

This approach was particularly useful, as it positioned learners and teachers as co-constructors of knowledge, ensuring that the research process itself modeled the collaborative and equitable principles under investigation. By privileging participants' lived experiences and perspectives, the methodology provided the depth necessary to uncover the nuanced social dynamics, linguistic negotiations, and contextual factors that shape inclusion and exclusion in ways that pre-determined measurements could never reveal (Creswell & Poth, 2016; Stockless & Brière, 2024). The aim was to gain a rich, contextual understanding of the lived experiences of inclusion and exclusion within collaborative accounting tasks.

Research design

This study used a participatory research design to explore collaborative learning as an inclusive teaching method in rural secondary schools in South Africa. The participatory aspect involved working with teachers to create interventions and conducting interviews in the learners' home language, isiZulu. This approach highlighted the importance of marginalised voices and shared knowledge (Torabian, 2025). By aligning the research methods with the collaborative and dialogic principles considered vital for inclusive learning, the study ensured that the methodology and content were closely connected. This reinforced the study's commitment to equity, participation, and transformative practices (Venkateswaran et al., 2023).

Participants

Thirty participants were involved in this study, including Grade 10 accounting learners and three teachers from three rural secondary schools in the Umgungundlovu District, KwaZulu-Natal, South Africa. These schools were selected to represent different socio-economic situations within the rural area.

Thirty participants were involved in this study, including 27 Grade 10 Accounting learners (15 female and 12 male, aged 15-17 years) and 3 teachers (2 female, 1 male) selected from 3 rural secondary schools in the uMgungundlovu District in KwaZulu-Natal, South Africa. These schools were purposively selected to represent different socio-economic situations within the rural area. The study deliberately considered the cultural and linguistic context by conducting all learner interviews and focus groups in isiZulu, the participants' home language, ensuring that cultural and linguistic authenticity was respected. Furthermore, the collaborative interventions were designed in consultation with participating teachers to ensure that all activities and case studies were culturally relevant and reflected learners' lived experiences in rural KwaZulu-Natal communities. While age was consistent across the learner sample (all were in Grade 10), the study remained attentive to how gender dynamics influenced group interactions during observations, noting both mixed-gender collaboration patterns and any instances where gender norms may have shaped participation.

Inclusive pedagogical intervention

Three collaborative learning activities were developed with the help of participating teachers to ensure they are culturally and contextually relevant.

The first activity, “accounting role-play: The small business audit,” lets learners practice real accounting tasks through teamwork. In groups of four to five, learners assume different roles: bookkeeper, accountant, auditor, financial analyst, and presenter. They work together to identify and correct errors in the financial records of a fictional business. This method aligns with Yanti and Kelvin's (2025) research, as it requires learners to apply the full accounting cycle, from recording transactions to preparing financial statements. By explaining their corrections and justifying their conclusions to peers, learners gain a deeper understanding of complex concepts such as accruals and misclassifications. This approach supports Nsor-Ambala’s (2022) finding that structured collaboration improves accountability and retention.

The second activity, titled "budget battle: departmental cost allocation challenge," focuses on the often-misunderstood topic of overhead allocation. Each group is assigned a multi-department company and must allocate indirect costs using methods such as direct labour hours. Learners not only calculate these allocations but also explain their chosen methods to an "executive panel" of classmates. This negotiation-based task mirrors real-life managerial decision-making and promotes self-reflection. Learners need to explain why one allocation method is preferable to another. Brand et al. (2023) emphasise that working together to solve complex problems leads to a better understanding than working alone. Furthermore, receiving peer feedback during presentations enhances reasoning skills and clarifies any misunderstandings about fixed and variable costs.

The third activity, “peer tutoring journal entry relay,” uses the “jigsaw” model (Oni et al., 2024) to help learners improve their ability to write complex journal entries. Each learner becomes an “expert” on a specific challenging entry type, such as depreciation, bad debt provision, or bank reconciliation adjustments, and then teaches it to their group. Once everyone has mastered each entry, the entire class participates in a timed “relay quiz” in which groups compete to journalise scenarios presented by the instructor accurately. This lively format makes error correction a fun and low-pressure learning experience. A study by Siregar (2025) found that peer teaching significantly boosts performance for both tutors and tutees, as explaining concepts deepens understanding. Additionally, this rotation of expertise allows all learners to build confidence in different topics, easing their anxiety about the detailed requirements of accounting.

Data collection techniques

Participant observation

Regular non-participant observations were conducted in the accounting classrooms during collaborative learning sessions. An observation protocol grounded in collaborative learning principles (Fong et al., 2022) guided the recording of group dynamics, including leadership development and conflict resolution, as well as participation patterns that highlighted whether contributions were fair or unfair. The observations also focused on specific moments of peer support, in which learners helped one another understand complex accounting procedures. These observations provided immediate insights into the behaviours and social interactions involved in the learning process. Here is a two-line explanation. I noticed that the observations also focused on specific moments of peer support, in which learners helped each other understand complex accounting procedures through home-

language explanations and relatable, real-life examples. These observations provided immediate insights into the social and collaborative behaviors that enabled learning, revealing how learners naturally mediated understanding when traditional teacher-led instruction created barriers.

Semi-structured interviews

To gather personal views and insights, individual semi-structured interviews were conducted after the intervention. We created separate interview guides for learners and teachers. Learner interviews were held in their preferred home language, IsiZulu, to ensure comfort and genuine expression. These interviews were then translated and transcribed (Turhan & Bernard, 2022). They focused on learners' perceptions of inclusion, their feelings of belonging in the learning group, and their experiences with academic challenges. On the other hand, teacher interviews centred on their observations of learners' engagement, perceived improvements in analytical skills, and the practical challenges and successes of using collaborative teaching methods in a resource-limited setting.

Focus group discussions

To leverage the group synergy central to the collaborative intervention, this study organised four focus group discussions (FGDs) with selected groups of learners, each comprising six to eight participants (Alam et al., 2025). The goal of these FGDs was to gather shared reflections on the collaborative experience and encourage dialogue in which learners could expand on each other's insights into what worked well, what was challenging, and how group work affected their approach to accounting problems. This approach was especially helpful for understanding how the learning environment was collectively shaped, as the interactive nature of focus groups allowed participants to build on, challenge, and refine one another's perspectives, revealing both consensus and divergence in their experiences of inclusion and collaborative learning.

Research sites

The study was conducted in three public secondary schools in the uMgungundlovu district, KwaZulu-Natal province, a rural area marked by high levels of poverty and unemployment and limited infrastructure. The schools were purposively selected to represent the diversity of rural schooling contexts. The first school, in a semi-rural area, had basic infrastructure with class sizes averaging 45 learners. The second, in a deeply rural area with intermittent electricity, faced severe overcrowding (up to 55 learners per class) and textbook shortages. The third represented a typical rural school with multilingual learners, high learner-to-teacher ratios, and committed teachers. In all three schools, English is the language of instruction, though most learners speak it as a second or third language, with isiZulu as the dominant home language. Traditional teacher-centred seating arrangements prevailed, but each school had at least one classroom with movable furniture that enabled group work. These sites provided authentic settings for examining collaborative learning in real-world conditions of material deprivation and linguistic diversity.

Thematic analysis

Data were analysed using reflexive thematic analysis following the six-phase approach of Braun and Clarke (2022). This method was chosen for its flexibility, analytical rigor, and acknowledgment of the researcher's active role in knowledge production. The analysis focused on identifying patterns related to participation, voice, barrier removal, and community building within collaborative classrooms. The six phases proceeded as follows: First, familiarisation involved repeated readings of transcripts and field notes with initial thoughts recorded as memos. Second, systematic coding captured both semantic and latent meanings across the entire dataset. Third, codes were grouped into potential themes such as "linguistic safety" and "peer teaching." Fourth, themes were reviewed and refined against coded extracts and the full dataset. Fifth, themes were defined and named, resulting in four final themes: redistributing participation and encouraging voice; peer scaffolding as an inclusive mechanism; building a community of practice; and the limits and conditions of collaborative success. Sixth, the written report was produced, using compelling participant quotes to illustrate each theme within a coherent analytical narrative. Several strategies enhanced credibility and minimised bias. Peer debriefing involved two researchers independently coding 20% of transcripts, comparing decisions, and reaching consensus to challenge individual assumptions. A reflexive journal documented analytical decisions and the researcher's positionality, prompting critical self-questioning throughout. Negative case analysis actively sought disconfirming evidence, ensuring findings captured the full complexity of classroom life rather than an overly optimistic picture. Triangulation across observations, interviews, and focus groups verified that patterns were consistent across data sources. Member checking with a subset of participants confirmed that interpretations resonated with their experiences. Finally, thick description through detailed contextual accounts and extensive verbatim quotes kept analysis grounded in participant voices, allowing readers to assess credibility and transferability for themselves.

Ethical considerations

VI. RESULTS

Biographic results

Table 1: Biographical profile of participants

Participant category	Number	Characteristics
Grade 10 Accounting Learners	27	Learners aged 15-17 years from three rural secondary schools
Female Learners	15	Grade 10 Accounting learners
Male Learners	12	Grade 10 Accounting learners
Teachers	3	Accounting teachers from participating schools
Female Teachers	2	Accounting teachers
Male Teachers	1	Accounting teachers
Schools Represented	3	Rural secondary schools in the uMgungundlovu District, KwaZulu-Natal
Home Language	Majority isiZulu	Interviews and focus groups conducted in isiZulu
Language of Instruction	English	Used for classroom teaching and learning

Redistributing participation and encouraging voice

Data from classroom observations, semi-structured interviews, and focus group discussions collectively revealed a significant transformation in classroom discourse, shifting from teacher-dominated talk to learner-led conversations. Observational data documented this change directly, with field notes capturing instances where previously silent learners began contributing ideas, asking questions, and explaining concepts to peers during small-group activities. One learner reflected on this shift during an interview, describing how collaboration changed her experience of participation:

"*In a group, even if my English is not perfect, I can explain to my friend in isiZulu first, and then we try together in English. The teacher does not hear my mistake; she hears our answer.*"

This sentiment was echoed and expanded upon in focus group discussions, where another learner shared:

"*Before, I would just keep quiet because I was scared to say the wrong thing in English. However, in the group, my friend would say, 'Just say it in Zulu first, then we will find the English words together.' That made me feel brave. I started speaking more, even in front of the class sometimes.*"

A different focus group participant added:

"*In the big class, the teacher calls on the clever ones. However, in our small group, everyone must talk. Even if you are wrong, they listen. That never happened before.*"

These voices from interviews and focus groups, triangulated with observational evidence, illustrate how collaborative structures created both linguistic and psychological safety. Learners who had previously described themselves as feeling "invisible" in whole-class settings were observed actively contributing, questioning, and explaining. The group became a space where using home language was not a weakness but a

strategy for understanding, and where a sense of shared achievement replaced the fear of individual judgment. Collaborative teaching, therefore, did not merely increase the quantity of participation; it fundamentally improved its quality, fostering a more inclusive and intellectually confident learning environment.

Peer scaffolding as an inclusive cognitive and social mechanism

A key finding emerging from classroom observations, interviews, and focus group discussions was the natural development of peer scaffolding within the collaborative groups. This process acted as a powerful, learner-driven mechanism that fostered both inclusion and conceptual understanding. Rather than simply completing assigned tasks, groups created internal support systems where knowledge and language skills were shared dynamically. Observational data frequently documented that learners who initially grasped accounting concepts such as ledger posting, depreciation, and ratio analysis spontaneously assumed the roles of cognitive and linguistic supporters. They explained procedures using relatable examples drawn from local community experiences, drew diagrams on shared paper, or code-switched between English and isiZulu to clarify difficult ideas for their peers.

Interview data revealed why this peer-mediated support was often more accessible and welcomed than direct help from teachers. One learner explained during an interview:

"Asking the teacher feels like you are failing. However, asking a friend in the group feels like we are solving it together."

A focus group participant elaborated on this sentiment, stating.

"In the group, nobody laughs at you when you do not understand. We all struggle together. So it is easy to say, 'I do not get this, can you explain again?"

Teacher reflections powerfully affirmed the effectiveness and uniqueness of this peer scaffolding. One teacher from school "A" observed*:*

"I saw learners teaching each other in ways I never thought of. Sometimes, they understand what their classmates do not grasp better than I do. They find examples from the community, like explaining depreciation using a neighbour's old car that I would never think to use."

Another teacher from school "B" added*:*

"There was a quiet girl who never asked me questions. However, in the group, I saw her explaining bad debts to her friends in isiZulu. She was confident, and they understood her. The group gave her a voice and gave them understanding."

These findings, triangulated across observations, interviews, and focus groups, demonstrate that peer scaffolding serves both as a cognitive tool for deepening understanding and as a social mechanism for fostering inclusion. By validating diverse perspectives and leveraging shared language and trust among learners, peer mediation builds analytical understanding in ways that are culturally relevant and easily accessible. Inclusion, therefore, is not merely about placing learners in groups, but about creating conditions in which their active collaboration becomes the vehicle for meaningful learning.

Building a community of practice: Shifting from 'Me' to 'We'

The collaborative teaching structure was designed not only to improve academic skills but also to foster a classroom community where learners shared a common purpose. Working together to solve accounting problems made group tasks meaningful and enjoyable. Over time, learners began to see themselves not as isolated individuals but as interconnected members of a "learning team." This shift in identity from "me" to "we" was consistently evident across focus group discussions and interviews. One learner captured the essence of this transformation during a focus group session, stating.

"We had to depend on Thabo for the calculations, and he had to depend on me for explaining the reason. We all had a piece of the puzzle."

This puzzle metaphor powerfully illustrates how each group member's unique strengths, whether in handling calculations or explaining concepts, became essential to the group's success. Another learner elaborated on this sense of shared responsibility during an interview.

"Before, I only cared about my own marks. However, in the group, if someone did not understand, we all felt it. We wanted everyone to get it. When we all understood, we celebrated together."

Focus group discussions further revealed how this interdependence fostered mutual respect and psychological safety. One participant explained: "*I used to think the clever ones would just do everything. However, we realised that we all knew something different. My friend is good with numbers, but I am good at explaining why we do things. We need each other.*"

Observational data supported these self-reports, documenting instances of learners celebrating peer understanding, offering encouragement, and expressing collective pride in group achievements. Field notes recorded moments when groups would quietly cheer when a struggling member successfully explained a concept, or when learners would voluntarily stay behind to ensure everyone in their group had mastered a topic before a test.

Teachers also observed this emerging community identity. One teacher from school "C" noted:

"I noticed learners high-fiving each other when the group solved a difficult reconciliation. That never happened before. They felt like a team. They started referring to their group as 'us' and 'we' instead of 'me' and 'I.'"

These findings demonstrate that inclusion is not merely about providing access to learning; it is fundamentally about fostering a sense of belonging. The shift to a "we" mindset created an environment where learners felt valued for their unique contributions to group problem-solving. When analytical success became a shared goal, the development of reasoning skills transformed from an individual struggle into a collective achievement. Feeling like an important "piece of the puzzle" strengthened both academic competence and social connection, laying the foundation for a resilient and inclusive learning community.

Limits and conditions of collaborative success

While the study revealed clear benefits of collaborative learning, it also highlighted significant challenges that constrained its effectiveness. These challenges demonstrate that collaboration is not a simple or automatic solution, but rather a complex process that depends on favourable conditions for success.

A major barrier identified by teachers was the persistent tension between the depth of collaborative engagement and the pressure to cover the prescribed curriculum. Teachers consistently expressed feeling torn between facilitating meaningful group discussions and racing against time to complete the syllabus. One teacher explained this.

"The group discussions promote deep thinking, but we have a syllabus to complete. Sometimes I had to cut the group work short just to cover the content before the test."

This pressure to prioritise curriculum coverage over depth of understanding meant that collaborative tasks were often shortened or abandoned altogether in favour of traditional teacher-led methods.

Logistical challenges posed further obstacles. In overcrowded classrooms, teachers struggled to facilitate and monitor group work effectively. Class sizes averaging 45-55 learners made it difficult to move between groups, provide focused support, or ensure that all learners were genuinely engaged. The physical environment itself hindered collaboration, with cramped seating arrangements and high noise levels disrupting the quality of peer discussions. One teacher described the reality of these constraints:

"I believe in group work, but with 55 learners in one classroom, it is chaos. I cannot reach every group. Some groups just chat while others work. It is exhausting to manage."

Additionally, the data showed that grouping learners did not automatically guarantee equitable participation. Observational notes documented instances where more outspoken learners dominated discussions, while quieter or less confident peers remained on the margins, passively allowing others to complete the work. One learner candidly acknowledged during a focus group:

"Sometimes in our group, one person does all the work, and the rest just copy. It is not fair, but the teacher does not see it".

Another learner admitted:

"I let others do the talking because they are faster. I just write down what they say."

These dynamics risked reinforcing existing hierarchies within groups, creating new forms of exclusion rather than dismantling old ones. Groups without clear roles, explicit guidelines, or active teacher facilitation were particularly vulnerable to these problems.

These challenges, curricular pressure, logistical constraints, and uneven participation do not diminish the value of collaborative learning. Instead, they clarify the essential conditions under which collaboration can flourish. Effective collaboration requires manageable class sizes, flexible curricula that prioritise depth over mere coverage, and teachers trained not simply to deliver content but to facilitate inclusive group processes. It also demands intentional task design that builds in individual accountability while fostering positive interdependence among learners.

Ultimately, the findings illustrate that the benefits of collaboration depend on careful planning and systemic support. Without these, group work risks reproducing the very exclusions it seeks to overcome. Achieving both inclusion and analytical depth requires sustained attention to the material, temporal, and pedagogical conditions that enable truly equitable participation.

Redistributing participation and encouraging voice

Data from observations showed a significant shift in classroom discussions, from a teacher-driven approach to one focused on learners' conversations (Webb, 2009). This change effectively tackled long-standing participation gaps. Learners who saw themselves as quiet or unsure during class discussions, many of whom described feeling "invisible" in larger groups, were observed contributing ideas, asking questions, and explaining concepts during small-group work. This supports research indicating that structured small-group activities can reduce the teacher's control and create fairer opportunities for learners' participation (Hull et al., 2025).

Learners expressed the power of this new approach to participation in their own words. One learner linked the group setting to feeling safe with language and being willing to take risks, saying:

"In a group, even if my English is not perfect, I can explain to my friend in isiZulu first, and then we try together in English. The teacher does not hear my mistake; she hears our answer."

This quote highlights two important points. First, it shows how collaboration created a space for using multiple languages (Brand et al., 2023), allowing learners to use isiZulu to understand before forming an academic response in English. Second, it illustrates how the group helped reduce fear of judgment, shifting the focus from individual mistakes to group achievements. This change made participation feel safer, enabling learners to share partial ideas and engage in back-and-forth discussions that are crucial for developing critical thinking (Ravi, 2025). As a result, collaborative teaching not only increased participation but also improved its quality, creating a more inclusive and intellectually adventurous learning environment.

This finding shows how collaborative structures break down traditional barriers to participation, an essential element of inclusion. At the same time, they create a supportive environment where learners can practice, improve, and express their analytical thinking without the fear of individual evaluation. The group serves as a safe space for analytical thinking by prioritising linguistic and psychological safety.

Peer scaffolding as an Inclusive cognitive and social mechanism

A key finding was the natural development of peer scaffolding within the collaborative groups. This process served as a strong, learner-driven approach to fostering inclusion and supporting understanding. Rather than simply completing tasks, these groups created internal support systems in which knowledge and language skills were shared dynamically (Vygotsky, 1978). Observations often showed that learners who initially understood accounting concepts better, such as ledger posting and ratio analysis, served as cognitive and linguistic supports.

Importantly, this peer-supported scaffolding was often more accessible and welcomed than direct help from teachers. In this study, the safe atmosphere of small groups normalized the challenges of learning. It framed the exchange of help as a shared responsibility rather than a sign of individual failure.

The effectiveness of this process was supported by teachers' reflections highlighting the unique value of peer explanations. One teacher noted,

"*I saw learners teaching each other in ways I never thought of. Sometimes, they understand what their classmates do not grasp better than I do*" (Teacher 1, School A).

This observation points to two important ideas. First, it acknowledges that classmates can often identify each other's learning challenges more effectively because of their shared backgrounds and experiences. Second, it shows how peer support broadens the teaching methods available in the classroom, introducing ways of explaining concepts that make more sense to learners.

Peer support goes beyond simple academic help; it creates a culture of shared responsibility and reshapes the role of "teacher."

This leads to a more inclusive and resilient learning environment, where everyone contributes to understanding the material.

This finding indicates that inclusion is not just about putting learners together, but also about their active collaboration in learning. Through peer support, analytical understanding is built in ways that are easy to understand and culturally relevant. Peer mediation, therefore, serves both to validate different perspectives and to enhance understanding through shared language and trust among learners.

Building a community of practice: Shifting from 'Me' to 'We'

This community was marked by a shared purpose and a collective aim, working together to solve accounting problems made group tasks significant and enjoyable. Over time, learners began to see themselves not as isolated individuals but as interconnected members of a "learning team."

The impact of this shift toward inclusion was clearly shown in focus group discussions. One learner summed up the essence of positive interdependence when they said,

"We had to depend on [Learner X] for the calculations, and he had to depend on me for explaining the reason. We all had a piece of the puzzle."

This comment highlights several important aspects. First, it shows how each person's unique skills (like handling calculations or explaining concepts) played a crucial role in the group's success. Second, it reflects a shift from a fixed view of individual ability to a more open belief in shared knowledge, in which understanding comes from the group's contributions. The "puzzle" metaphor effectively illustrates that the full picture can only be put together through teamwork.

This sense of interdependence fostered greater respect and psychological safety, as learners came to see their classmates as valuable sources of knowledge and support (Gonda et al., 2024). The collaborative framework not only promoted knowledge sharing but also built the social bonds essential to ongoing inclusive engagement. By requiring learners to collaborate, rely on one another, and share responsibility for results, this teaching method laid the foundation for a strong learning community. This foundation is vital not only for academic success but also for preparing learners for the collaborative practices required in the accounting profession (Nsor-Ambala, 2022). Feeling like an important "piece of the puzzle" fosters a learner's sense of belonging, competence, and shared identity within the academic community.

This finding shows that inclusion goes beyond just having access; it is about belonging. The shift to a "we" mindset creates an environment where learners feel valued for their contributions to group problem-solving. When success in analysis becomes a shared goal, developing reasoning skills turns into a group achievement, strengthening both competence and connection.

Limits and conditions of collaborative success

The study showed clear benefits, but it also highlighted ongoing challenges that limit collaboration when the necessary support is lacking. These challenges reveal that collaborative learning is not a

quick fix; rather, it is a complex process that relies on favourable conditions (Ofstad et al., 2026).

One major barrier was the conflict between the depth of collaboration and the need to cover the curriculum. Teachers often felt pressured to cover specific content by a certain time, which sometimes led them to shorten collaborative tasks or revert to more traditional teaching methods. This mirrors a well-known tension between ambitious teaching reforms and standardised, fast-paced curricula (Woelert et al., 2024). As one teacher stated, "*The group discussions promote deep thinking, but we have a syllabus to complete*." This suggests that without flexibility from schools or changes to assessment methods that prioritise learning over mere content coverage, effective collaborative practice is at risk (Boud & Bearman, 2024).

Logistical challenges also posed significant obstacles. Large class sizes in underfunded classrooms made it difficult to facilitate and monitor group work effectively. As Tobia et al. (2022) noted, a classroom's physical layout directly affects the quality of group interactions. In this study, overcrowding often prevented the formation of effective groups, limited the teacher's ability to provide focused support, and increased noise levels, thereby decreasing the effectiveness of peer discussions. This illustrates that innovative teaching cannot disregard material and logistical realities; successful collaboration requires manageable learner-teacher ratios and sufficient physical space (Fletcher et al., 2025).

Additionally, the data showed that collaboration does not ensure equal participation. There were instances in which more outspoken learners dominated discussions, while others relied on their peers to do the work for them, leading to disengagement (Goh et al., 2025). These dynamics risk reinforcing existing hierarchies or creating new exclusions within groups. As Lane (2023) points out, positive teamwork and individual accountability need to be intentionally structured. The study found that groups without clear roles, explicit guidelines, or effective teacher support were more likely to experience these issues. This highlights an important point: the teacher's role changes in a collaborative setting; they shift from being the sole provider of information to a facilitator who encourages inclusive group processes (Tobia et al., 2022).

These challenges, curricular pressure, logistical difficulties, and uneven group interactions do not undermine the value of collaborative teaching but instead clarify the essential conditions for its success. They emphasize that creating inclusive learning through collaboration requires careful planning, ongoing teacher training in facilitation skills, and systemic support to address resource and curricular limits. Effective collaboration is not just a teaching technique; it is a systemic effort.

This finding illustrates that the benefits of collaboration depend on planning and support; without these, group work can end up replicating the exclusions it aims to eliminate. The key takeaway is this: achieving both inclusion and analytical depth requires attention to the material, temporal, and pedagogical conditions that enable equitable participation.

VII. DISCUSSION

This study sought to understand how collaborative learning can serve as an inclusive pedagogical strategy for developing analytical skills among Grade 10 Accounting learners in rural South African schools. The findings reveal that when thoughtfully designed, collaborative learning does more than improve academic outcomes; it fundamentally restructures classroom relationships, participation patterns, and the very nature of knowledge construction. This discussion interprets these findings, considers the research objectives and existing literature, and explains what they mean for inclusive education in under-resourced, multilingual contexts.

The finding that collaborative learning shifted classroom discourse from teacher-dominated to learner-led talk addresses a central research objective: understanding how structured group interactions can foster equitable participation. This redistribution of epistemic authority, who gets to speak, explain, and be heard, represents a profound challenge to the traditional banking model of education, where teachers deposit knowledge into passive receivers (Freire, 1970). In the collaborative classroom, learners became legitimate knowledge holders and co-constructors of understanding.

These findings matter because they demonstrate that inclusion is not simply about physical presence, but about who is recognised as capable of contributing. The learners who described feeling "invisible" in whole-class settings found voice and validation within their groups. This aligns with the concept of participatory parity, which holds that true inclusion requires not just access but the acknowledgment of all participants as valid contributors (Cornish et al., 2023). By creating conditions in which learners could use their home language to mediate their understanding before producing academic English responses, the collaborative structure actively dismantled linguistic hierarchies that typically silence multilingual learners (Lin & Leung, 2024).

The spontaneous emergence of peer scaffolding within groups addresses the research objective concerning how collaborative learning supports diverse learners. Importantly, learners did not simply help each other complete tasks; they engaged in culturally sustaining teaching practices (Paris & Alim, 2017). They drew on shared community knowledge, used relatable local examples such as spaza shops and grandmother's stoves, and code-switched between languages to make abstract accounting concepts accessible. This process reflects Vygotsky's (1978) notion of learning within the Zone of Proximal Development, where peers scaffold each other's understanding through socially mediated interaction.

These findings challenge deficit narratives that frame multilingualism and rural poverty as barriers to learning (Ngqunguza & Seleke, 2024). Instead, these results suggest that when pedagogy is structured to leverage learners' full linguistic and cultural repertoires, diversity becomes an asset rather than a problem. The translanguaging spaces created within groups functioned as sites of epistemic justice, validating ways of knowing and explaining that traditional instruction ignores (Nieminen & Lahdenperä, 2024). By lowering the affective filter, this peer-supported approach created psychological safety, enabling learners to take linguistic and intellectual risks they would avoid in teacher-fronted settings (Namaziandost et al., 2024). However, the study also reveals that these spaces require intentional teacher facilitation to prevent the reinforcement of misconceptions or the reproduction of group hierarchies (Monteiro et al., 2024).

The findings illuminate a critical insight into the teacher's role in inclusive collaborative learning and directly address the research question of the necessary conditions for successful implementation. Teachers in this study were not rendered redundant by peer collaboration; rather, their role transformed in ways that demanded new and complex competencies (Walton & Engelbrecht, 2024). They became designers of open-ended tasks with multiple entry points, careful observers of group dynamics, and strategic facilitators who intervened to ensure equitable participation without dominating (Stockless & Brière, 2024).

This transformation carries significant implications. It suggests that promoting collaborative learning without investing in teacher development is unlikely to succeed (Ngwenya & Hlophe, 2022). Teachers need structured opportunities to enhance their skills in task design, observation, and strategic intervention, as well as time to reflect on their practices with colleagues (Adebola & Tsotetsi, 2022). The finding that some groups reproduced exclusionary dynamics when left unsupported underscores that collaboration is not a self-executing solution but a pedagogical approach requiring skilled orchestration (Tobia et al., 2022). As Nsor-Ambala (2022) found in accounting education contexts, structured collaboration with clear roles and accountability mechanisms produces significantly better outcomes than unstructured group work.

The findings revealed that the fundamental tension lies between inclusive collaborative pedagogy and the performative pressures

dominating contemporary schooling (Monteiro et al., 2024; Sharma, 2024). Teachers in this study consistently articulated feeling caught between their commitment to deep, dialogic learning and the institutional demand to cover the curriculum at a pace. This tension is not merely practical but ideological.

The finding that collaborative practices were often shortened or abandoned to meet syllabus deadlines reveals how systemic pressures undermine inclusive education at the classroom level (Boud & Bearman, 2024). When depth of understanding and equity are pitted against curriculum coverage and test performance, it is almost always the slow, messy work of inclusion that is sacrificed (Venkateswaran et al., 2023). This reflects the broader neoliberal logic that frames education primarily as a mechanism for economic competition and measurable output rather than as a space for democratic citizenship and human flourishing (Levy-Feldman, 2025).

Advocating for inclusive pedagogies is therefore also a political act (Walton et al., 2024; Aguis, 2024). It requires educators and researchers to argue, with evidence and conviction, that depth of learning and equity are more valuable than narrow metrics of curriculum coverage and standardised test performance. To choose inclusion, in this context, is to resist the reduction of education to that which is merely measurable.

These findings both confirm and extend existing research on inclusive education in South Africa. They confirm that the barriers identified in the literature, resource constraints, linguistic diversity, and teacher-centred traditions are real and consequential (Mkhize & Davids, 2023; Sebele-Mpofu, 2024). However, they also extend understanding by demonstrating concretely how collaborative structures can transform these barriers into resources for learning. The study provides empirical evidence from a previously under-researched subject area, showing that accounting's procedural complexity need not be a barrier to inclusive teaching but can itself be made accessible through peer-mediated, multilingual engagement (Nsor-Ambala, 2022).

The findings also challenge the assumption that inclusive pedagogies developed in well-resourced contexts cannot transfer to rural African classrooms (Walton & Engelbrecht, 2024). While the challenges of overcrowding, limited materials, and curriculum pressure are real and must be addressed systemically, this study demonstrates that within these constraints, teachers and learners possess immense agency and capability. The creativity with which learners adapted accounting concepts to local contexts and the skill with which teachers navigated competing demands reveal that rural classrooms are not sites of deficit but spaces of pedagogical possibility.

Answering the research question

Returning to the central research question, how collaborative learning environments can serve as inclusive teaching methods to improve equitable participation and develop analytical skills in accounting, this study offers a clear answer. Collaborative learning serves as an inclusive pedagogy when it is intentionally designed to leverage linguistic diversity, when teachers are supported in becoming skilled facilitators rather than mere transmitters, and when there is systemic recognition that inclusion requires time and cannot be rushed to fit pacing schedules (Guo et al., 2024). The analytical skills developed through this process are not diluted or simplified; they are deepened through the very acts of explaining, questioning, and negotiating meaning with peers (Ngwenya & Hlophe, 2022). Inclusion and analytical rigor, far from being in tension, are mutually reinforcing when pedagogy is structured to honour diverse ways of knowing and learning (Zhou & Colomer, 2024).

VIII. CONCLUSION

This study concludes that collaborative learning is a powerful approach for addressing educational inequalities in rural South African accounting classrooms. By creating opportunities for peer support and multilingual engagement, collaboration fosters more democratic and inclusive learning environments where diverse learners can develop analytical skills. However, these benefits are not automatic; they require careful planning, skilled facilitation, and systemic support. Implications for practice: Teacher training programmes must equip educators with practical skills for designing and facilitating collaborative tasks in mixed-ability, multilingual classrooms. Curriculum materials should model inclusive collaborative activities, and school leaders must protect time for meaningful group work by prioritising depth over mere curriculum coverage. The Department of Basic Education should strengthen Curriculum and Assessment Policy Statements to promote collaborative and inclusive teaching practices explicitly. Teacher education programmes must embed inclusive pedagogies as core competencies, ensuring future teachers graduate with the confidence and skills to facilitate collaborative learning. Recommendations for future research: Longitudinal studies are needed to assess the lasting impact of collaborative methods on learner achievement and identity. Comparative research across different subjects would illuminate both common principles and discipline-specific challenges. Finally, future studies should centre learners with disabilities' experiences to ensure that collaborative approaches genuinely include all forms of diversity. This study reimagines the accounting classroom as a space for inclusive collaboration, demonstrating a pathway toward fulfilling the transformative promise of South African education. In a country still grappling with deep educational inequalities, ensuring that every learner can engage meaningfully and succeed academically is not merely an aspiration but an ethical necessity. The findings confirm that well-designed and effectively facilitated collaborative learning can turn this vision into reality. Limitations should be considered when interpreting these findings. First, the study involved only 30 learners and three teachers from three rural schools in KwaZulu-Natal and was conducted over a single ten-week term. While this allowed for rich qualitative insights, the small sample size and short duration mean that the findings cannot be broadly generalised, and the long-term sustainability of the observed benefits remains unknown. However, the research was shaped by a focus on inclusive education, which inevitably influenced how data were interpreted. Although strategies like triangulation and peer debriefing were used to minimise bias, researchers with different theoretical perspectives might emphasise different aspects of the data. The study was context-specific, focusing on accounting in schools where isiZulu is the primary home language. These findings may not transfer directly to other subjects or regions with different linguistic or educational contexts. Rather than undermining the study, these limitations provide necessary context for adapting the findings to local circumstances.

IX. CONFLICTS OF INTEREST

There are no conflicts of interest in this study.

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