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Factors contributing to grade 10 learners' choice of commercial subjects in grade 10 in Mpumalanga province, republic of South Africa

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Abstract

This study explored the factors influencing Grade 10 learners' choice of commercial subjects in the Mpumalanga Province of South Africa. Despite the national demand for accounting and business professionals, enrolment in commercial subjects has declined, reflecting systemic, institutional, and perceptual barriers. Guided by the interpretivist paradigm and constructivist learning theory, a qualitative case study design was employed. Data were collected through semi-structured interviews with learners, educators, heads of departments, principals, and school governing body members across five secondary schools. Thematic analysis was used to identify patterns in participants' perceptions and experiences. Findings revealed that inadequate teacher qualifications, insufficient practical exposure in Economic and Management Sciences (EMS), and limited career guidance significantly constrain learners' readiness and motivation. Parental influence was found to be inconsistent, often hindered by socioeconomic constraints and limited awareness of commercial career pathways. Learners' choices were further shaped by misconceptions about subject difficulty, peer pressure, and gender norms. The study concludes that weak EMS foundations, poor departmental support, and lack of targeted promotion contribute to the declining uptake of commercial subjects. The research recommends strengthening teacher training in EMS, institutionalizing career guidance, fostering parental involvement, and implementing provincial advocacy programs to enhance awareness of the economic and professional relevance of commercial education.

Keywords: Accounting education, Commercial subjects, EMS, Mpumalanga, Qualitative research, South Africa, Subject choice.

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1. Introduction

Economics studies the ways in which societies allocate limited resources to satisfy unlimited wants in ways that are effective, equitable, and sustainable [1]. It is intended to equip learners to understand issues related to human rights, investigate how wealth is created, and contribute to reducing poverty. South Africa faces multiple economic challenges such as high unemployment, slow growth, rising living costs, inequality, and poverty. Despite these challenges, many secondary school learners do not select commercial subjects which might enable them to engage meaningfully with such national issues.

A decline in the number of tertiary students majoring in accounting has been reported globally, especially in Anglo-Saxon countries such as the USA [2], UK [3], Ireland [4], Australia and New Zealand [5]. Moreover, public perceptions of the accounting profession are often negative, influenced by various stereotypes about accountants [4, 6]. This global trend mirrors the situation in South Africa. As demand for accounting graduates increases, it is crucial to consider learners' attitudes towards accounting as a profession and their prospects for employment within it Samsuri, et al. [7]. In Victor Khanye Circuit, Mpumalanga Province, as a teachers of commercial subjects, we have observed a year-on-year decline in learners opting for commercial subjects in Grade 10, and in cases where learners start accounting in Grade 10, many discontinue in Grades 11 or 12. In light of South Africa's economic issues, it is vital that learners are educated not only in economics but also in accounting and business studies to foster entrepreneurial success.

Statistics from the South African Institute of Chartered Accountants [8] show that among approximately 47,889 registered Chartered Accountants in South Africa, only 7.9% are Black African women, 14.8% are Black Africans, and 4.2% are Coloured individuals. These figures reflect one of the most severe accounting skills shortages globally. Despite this, fewer learners are enrolling in commercial subjects at secondary level.

Over the past decade in Mpumalanga Province, the number of learners taking accounting and economics in Grade 12 has steadily decreased. Department of Basic Education [1] statistics explicitly show this decline. High failure rates in these subjects have been identified by several studies as one contributory factor affecting learners' choices.

Furthermore, educational interventions appear uneven in their effectiveness. For example, the Mpumalanga Department of Education emphasized science subjects over commercial ones. The 2022 Business, Commerce, and Management (BCM) winter camp in the Nkangala district targeted high-performing learners, while underachievers were sent to their home schools or other institutions. Yet accounting pass rates were 66.1% in 2020 and 70.0% in 2021, while economics pass rates dropped from 66.5% in 2020 to 52.8% in 2021. Many public-school learners prefer the general academic stream over commercial subjects. Evans and Cleghorn [9] defines accounting as a formal business language used to communicate financial information in a structured manner, adhering to sector-specific conventions. Learners therefore require exposure, knowledge, and guidance before selecting their field of study.

Another concern is the lack of financial literacy instruction in Grades 8 and 9, compounded by many Economic Management Sciences (EMS) teachers lacking adequate subject qualifications. Teachers trained primarily through procedural bookkeeping methods may struggle to align their instruction with the goals of newer curricula, especially when they lack conceptual understanding in accounting. As Schreuder and Coetzee note, when the EMS curriculum was introduced in 2012, there were very few teachers with the appropriate formal qualifications in accounting, business studies, or economics.

Research indicates that this situation undermines the financial foundation established in earlier grades. Learners who do not receive strong instruction in accounting and financial literacy during Grades 8 and 9 often struggle in Grade 12 and perform poorly in examinations.

In summary, the problem includes teacher qualification shortfalls, insufficient exposure to commercial subjects early in schooling, learners' negative perceptions of accounting, and systemic factors reducing learners' enrollment in commercial subject streams. Addressing these issues is essential for South Africa's economic development and for equipping learners to contribute to economic growth, poverty reduction, and skills development.

2. Materials and Methods

2.1. Research Design

This research adopted a qualitative research approach, which enabled direct interaction with participants while capturing and interpreting their lived experiences in their own words. The qualitative design was considered appropriate as it facilitated an in-depth exploration of the subjective perceptions, beliefs, and opinions of the participants [10]. In line with Creswell [11] the research design served as a blueprint that guided data collection, analysis, and reporting.

2.2. Research Paradigm

The research was guided by the interpretivist paradigm, which emphasizes the significance of participants' meanings and experiences in understanding social phenomena [12, 13]. This paradigm acknowledges the role of the researchers' worldview in shaping the research process, allowing for a deeper understanding of context-specific realities.

2.3. Research Type

A case study strategy was employed to provide a detailed exploration of the selected educational context. Case studies allow for the investigation of real-life phenomena from multiple perspectives, without necessarily focusing on large populations [14, 15]. The use of a case study approach enabled an in-depth examination of the factors influencing learners' subject choices within a small number of schools.

2.4. Sampling

Purposive sampling was used to select participants with relevant characteristics to address the research objectives. Five secondary schools within Mpumalanga province were randomly identified. From each school, the following participants were included: five learners (Grade 9 and Grade 10), one post-level 1 educator, one head of department, one school governing body member, and the school principal. This resulted in a diverse sample of stakeholders with direct experience of subject selection processes [16].

2.5. Data Collection

Semi-structured interviews were conducted to collect primary data. This method was chosen as it allowed participants to express their views freely while enabling the researcher to probe for clarity and depth [17]. Interviews were designed with open-ended questions and conducted in a conversational style to encourage rich narratives. A total of twenty-one one-on-one interviews were carried out across the selected schools, and all sessions were audio-recorded with participants' consent.

2.6. Data Analysis

Thematic analysis was employed to examine the interview data. Following Braun and Clarke [18] the analysis involved coding, organizing, and identifying patterns across the transcripts. This method was selected due to its flexibility and suitability for novice researchers [19, 20]. Themes emerging from the data provided insights into the determinants influencing learners' declining interest in commercial subjects.

2.7. Ethical Considerations

Ethical clearance for this research was obtained from the University of South Africa. Permission was also sought from the provincial Department of Education, school principals, and heads of departments prior to data collection. Informed consent was obtained from all participants, and confidentiality was ensured by avoiding disclosure of personal identifiers. Only necessary biographical information was collected, and sensitive or intrusive questions were excluded. The research strictly adhered to institutional and professional ethical guidelines to safeguard participants' welfare [21, 22].

3. Results and Discussions

3.1. Theme 1: EMS Foundation and Preparation

The Economic and Management Sciences (EMS) curriculum in earlier grades provides foundational knowledge for commercial subjects in Grade 10. However, gaps were evident due to unqualified educators and limited practical exposure.

Table 1.
EMS Foundation and Preparation

Sub-Categories	Participant Quotes	Summary
Educator Qualification	DH001: "Some educators are not specialists in EMS; they come from other streams like Life Orientation." EDU002: "Some educators are just filling in and they never did accounting themselves."	EMS is often taught by underqualified teachers, affecting content delivery and learner readiness.
Teaching Approach	L012: "I feel like EMS prepares us a little but not enough. We do not do practical work, only theory." EDU003: "Learners often don't grasp key concepts because we teach too broadly without practical focus."	Limited practical exposure and superficial teaching reduce learners' understanding and confidence.
Content Relevance	L001: "EMS is helping because we learn about money and businesses. It makes us know how to open a business and manage it."	Learners recognize foundational value but feel depth and integration are inadequate.

3.2. Theme 2: Understanding of Commercial Subjects

Table 2.

Learners' understanding of commercial subjects varied, with misconceptions affecting motivation and self-efficacy.

Sub-Categories	Participant Quotes	Summary
Conceptual Clarity	L003: "Commercial subjects are accounting, business studies, and economics. They are about how money is used and how businesses work." L008: "They help us understand how to start a business and how companies make profit."	Learners generally understand subject scope but with some misconceptions.
Perceived Difficulty	L008: "I believed accounting was reserved for people who are brilliant with mathematics."	Misconceptions about difficulty affect motivation and self-efficacy.
Self-Efficacy	L020: "Business Studies seems more straightforward, so I feel I can do well [sic]."	Confidence is linked to perceived subject complexity; clear understanding enhances self-efficacy.

3.3. Theme 3 Career Guidance and Support Systems.

Limited career guidance emerged as a significant factor influencing subject choice.

Table 3.

Career Guidance and Support Systems.

Sub-Categories	Participant Quotes	Summary
Formal School Programs	L002: "Our school does not have a career expo. We just learn from teachers, and sometimes they talk about jobs."	Most schools lack structured career guidance programs.
Teacher/Mentor Advice	L001: "My teacher explained how Business Studies can lead to good jobs [sic]."	Teacher support is helpful when available but inconsistent.
Peer Networks	L010: "My friend is in Grade 11 doing accounting, and she told me it is hard [sic], so I thought about that."	Peer influence shapes learners' perceptions and choices, sometimes negatively.
Stakeholder Collaboration	CI001: "We try to partner with SETAs and tertiary institutions to run career expos, but it's not consistent across all schools."	Collaboration exists but is limited, especially in rural areas.

3.4. Theme 4: Parental Involvement

Parents' role in guiding subject choice was limited, shaped by knowledge gaps and socio-economic constraints.

Table 4.

Parental Involvement.

Sub-Categories	Participant Quotes	Summary
Parents' Expectations	L005: "My parents say I must work hard, but they don't know about subjects." L022: "My father said accounting is good because it has job opportunities, so I chose it."	Parental influence varies; sometimes supportive, sometimes uninformed.
Socioeconomic Constraints	EDU004: "Rural socioeconomic conditions prevent parents from participating effectively."	Economic and educational limitations restrict effective parental involvement.
Support vs. Pressure	L015: "My parents insisted I take commerce even though I wanted science."	Conflicting guidance may discourage learner autonomy and interest alignment.

3.5. Theme 5: Perceptions of Commercial Careers

Learners' attitudes toward commercial careers were mixed, influenced by exposure and misconceptions.

Table 5.

Perceptions of Commercial Careers.

Sub-Categories	Participant Quotes	Summary
Job Prospects	L004: "Commercial jobs are good because you can work in banks or have your own business."	Learners recognize career opportunities in commerce.
Misconceptions	EDU002: "Learners think it's only for people who want to work in banks."	Widespread misconceptions reduce interest in commercial careers.
Career Attractiveness	L025: "They are the future. We need people who know how to run things."	Positive perceptions exist but are influenced by exposure and role models.

3.6. Theme 6: Subject Selection Influences

Multiple factors shaped subject choice, including peers, teachers, gender norms, and past academic performance.

Table 6.
Subject Selection Influences.

Sub-Categories	Participant Quotes	Summary
Teacher Recommendations	L001: "I chose accounting because my teacher said I am good in EMS."	Teachers play a significant advisory role.
Peer Trends	L006: "My friend said we can be in the same class if I take business studies."	Peer influence is strong and shapes learners' choices.
Academic Performance	L016: "I just picked what looked easy because no one explained it well." L020: "I did well in Grade 9 EMS, so I felt I could handle Business Studies."	Past performance informs confidence and subject choice.
Gender Norms	L006: "All the girls in my class are taking Business Studies, so I did too."	Social/cultural norms subtly guide decisions.

3.7. Theme 7. Decline in Accounting Enrolment

Accounting enrolment was declining due to perceived difficulty, inadequate promotion, and resource gaps.

Table 7.
Decline in Accounting Enrolment.

Sub-Categories	Participant Quotes	Summary
Perceived Difficulty	L001: "I thought accounting was too hard, so I avoided it [sic]."	Accounting is seen as difficult, discouraging enrolment.
Promotion Gap	DH003: "There are no campaigns that show learners how vital accounting is."	Lack of targeted promotion by schools and department.
Lack of Resources	EDU005: "Lack of exposure and guidance makes them think Accounting is for smart people only."	Insufficient support and resources limit subject uptake.
Alternatives	L010: "Others took IT or sports management instead of accounting."	Learners choose subjects perceived as easier or more accessible.

3.8. Theme 8 Economic Relevance of Commercial Subjects

Learners, educators, and advisors acknowledged the critical role of commercial subjects for local and national economic development.

Table 8.
Economic Relevance of Commercial Subjects.

Sub-Categories	Participant Quotes	Summary
Real-World Applicability	L001: "EMS is helping because we learn about money and businesses."	Subjects link to everyday life and financial literacy.
Local Economic Awareness	L025: "Business Studies is useful for running my dad's shop."	Learners see relevance to local entrepreneurship.
National Development Needs	CI001: "Without these subjects, we cannot expect to grow entrepreneurs or competent financial professionals in our province."	Commercial subjects are critical for national economic development.

4. Interpretation of Findings

The data reveals that learner choices are strongly influenced by the quality of EMS preparation, understanding of commercial subjects, career guidance availability, parental involvement, peer and teacher influence, and perceptions of accounting and commerce careers. Gaps in resources, promotion, and structured guidance reflect broader systemic issues. The findings align with the Constructivist Learning Theory, showing that learners construct understanding from interactions with teachers, peers, and social context, but lack of scaffolding and misinformation hampers informed decision-making.

Key implications:

1. Strengthen EMS teacher qualifications and practical teaching methods.
2. Provide consistent career guidance and stakeholder collaboration.
3. Increase parental engagement, particularly in rural communities.
4. Improve promotion and exposure to accounting and commercial subjects.
5. Integrate economic relevance into curriculum discussions to motivate learners.

5. Conclusion

This research investigated the factors contributing to the decline in learners choosing commercial subjects in Grade 10, drawing upon both empirical evidence and scholarly literature. Grounded in constructivist theory, which emphasizes that knowledge is developed through learners' interaction with their social and environmental contexts, the research explored

four sub-questions addressing teacher preparedness, school support, learner perceptions, and the role of the Mpumalanga Department of Education.

The findings reveal that Economic and Management Sciences (EMS) teachers in Grades 7–9 are not adequately preparing learners for future engagement with commercial subjects. Many teachers employ outdated instructional methods and lack specialized training in commerce-related disciplines. Consequently, learners receive limited exposure to practical business and economic principles, resulting in uncertainty and anxiety when transitioning to Grade 10 commercial subjects.

At the institutional level, schools generally fail to provide structured career guidance or sufficient exposure to commerce-related opportunities. Career-oriented programs such as expos, work-shadowing, and mentorship initiatives are rare or non-existent. This lack of systemic support leaves learners with limited awareness of the value and relevance of commercial subjects to their future academic and career pathways.

The perceptions of learners toward commercial subjects are inconsistent and often influenced by misinformation, peer pressure, and a lack of visible role models in the field. Many view these subjects as challenging or irrelevant, which undermines their motivation and confidence. This finding supports the constructivist premise that learners' decisions are shaped by their educational and social environments.

The research also found minimal departmental involvement in promoting or supporting commercial subjects. The Mpumalanga Department of Education has not sufficiently implemented programs, teacher training, or advocacy initiatives aimed at revitalizing interest in the commercial stream. The absence of policy interventions has contributed to the continued decline in enrolment.

In conclusion, the research establishes that systemic, institutional, and pedagogical shortcomings collectively contribute to the reduced interest in commercial subjects among Grade 10 learners. Addressing these challenges requires strategic efforts to strengthen teacher competence, embed structured career guidance within the EMS curriculum, and enhance departmental policy support and advocacy for commercial education.

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