

Learner-centred pedagogy in Accounting: Understanding its meaning from a Bernsteinian perspective

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ABSTRACT

Learning and teaching of Accounting at all levels of education require the adoption of learner-centred approaches. However, a number of studies have shown that educational initiatives that entail a shift from teacher-centred to learner-centred learning and teaching practices often fail at classroom level. Lack of ability to teach in learner-centred ways may be constrained by limited understanding of learner-centred pedagogy which is caused by various mechanisms including conflicting cultures and discourses. This paper is different from other studies in that it neither analyses pedagogic practices nor explains why teachers cannot teach in learner-centred ways, but attempts to support teachers as agents of change by developing an understanding of learner-centred pedagogy from a Bernsteinian perspective. Bernstein's principles of classification and framing are used as a framework for describing and explaining learner-centred pedagogy with the aim of making contributions towards improving Accounting learning and teaching practices through enhancing the *recognition* of learner-centred pedagogy as an important step towards its *realisation*.

Keywords: Accounting, pedagogy, learner-centred pedagogy, teacher-centred pedagogy, classification, framing, recognition, realisation, visible pedagogy, invisible pedagogy.

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INTRODUCTION

Accounting as a subject is the study of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data (Dauderis and Annand, 2014). Broadbent (2002) had a similar description of the subject when he said that Accounting is an activity which involves identifying, collecting, describing, recording, processing and communicating information in financial terms about the economic events of an entity, to groups and individuals who have a need or right to the information. The information is needed to assist people and businesses in financial decision-making.

Accounting is part of the business studies curriculum in the group of vocational business subjects (Mohammed, 2011). It is a vocational business subject in that it involves the acquisition of knowledge relevant to employment. The subject is work-related in that it prepares students for specific jobs as accountants. It

teaches procedural knowledge (also known as imperative knowledge) which is knowledge exercised in the performance of specific tasks in the accounting field. Similarly Van Romburgh (2014) asserts that Accounting is a practical subject, which requires the understanding and application of a vast number of complex accounting standards.

According to Ay (2011), the most efficient way of increasing the competence and qualities of Accounting students is to use the most efficient teaching methods for the subject. Thus, Accounting is not a subject that can be mastered by mere memorization of basic rules (Akintelure, 1998). It requires total involvement of the learner in the learning process, sound theoretical knowledge and intensive practice in the application of its basic principles. The use of learner-centred methods in the teaching of Accounting is supported by results from a study in Australia by Abeysekera (2008) who came to the

conclusion that Accounting students benefit most from interactive and group case-based learning than from traditional lectures. The implication of this is that Accounting teachers must strive to achieve a balance between the extensive content of the subject and the need for using pedagogy that puts emphasis on using Accounting information in decision-making. Paul and Mukhopadhyay (2005) singled out case studies, guest speakers, role play exercises, team/group exercises, business games and simulations as the instructional approaches that employ learner-centred techniques suitable for learning Accounting. Lang and Evans (2006) further suggested that activities such as games, writing case studies, role playing, skits, simulations, field interviews, field observations, field trips and work experience are experiential learning activities that can be put to effective use in Accounting classrooms. Learner-centred methods are advantageous in a number of ways; for instance, they promote democratic participation in the learning process, encourage critical thinking, meet students' communication needs and improve performance (Cummings, 2007).

In spite of the fact that learner-centred oriented approaches have been proven to be effective in teaching and learning Accounting, teachers of the subject rarely use those strategies that promote learner-centred learning. The prevalence of teacher-centred pedagogy in Accounting classrooms was mentioned by Levitt (2008) who stated that the main problem in the Accounting classrooms is lack of dialogue, since many teachers teach for tests and examinations, hence they employ transmission methodologies. Armitage (2011) and Laughlin (1999) raised similar concerns about the teaching methods used in Accounting when they said that in Accounting classrooms, teacher-centred approaches to the learning of the subject are widespread, leaving little room for more learner-centred approaches. The problem with teacher-centred approaches is that the methods are associated with a number of shortcomings such as failure to stimulate learners' inquiry and critical thinking. Rather, the methods encourage learners to cram facts and to memorise and reproduce knowledge that cannot be used to solve problems in new situations.

The nature of the Accounting subject itself tends to militate against the employment of learner-centred teaching strategies. The fact that Accounting is numerically weighted means the subject is based on memorization (Gujeidis, 2018). A similar sentiment was echoed by Boyce (2004) and McPhail (2001) who posited that memorisation is common practice in Accounting classrooms because the focus is on teaching for success in school and national examinations, frequently without any clear understanding of the concepts and processes informing and couching Accounting as a subject. Qhosola (2015) raises an interesting point about the nature of Accounting, *vis-à-vis* the use of teacher-centred pedagogy. He argues that unlike the majority of academic disciplines, a significant portion of the knowledge

conveyed to Accounting students is determined by bodies of professional institutions. This results in a teaching and learning approach that centres on passive teaching education and focuses on the transfer of a discrete body of procedural knowledge.

Regardless of these views about Accounting Education, there is currently a call in Accounting education to shift from the existing traditional teacher-centred approaches to learner-centred approaches (West and Saunders, 2006). Teachers are being challenged to shift their focus from what they teach to what learners should learn (De Wet and Van Niekerk, 2001). Learner-centred pedagogy encompasses methods of teaching that shift the focus of instruction from the teacher to the learner. The shift is achieved by increasing learners' opportunities to actively participate in the classroom and engage in self-directed learning as well as providing opportunities for them to share learned information with their peers (Wright, 2011). The approach changes the role of the teacher from a provider of information to that of someone facilitating students' learning. In a learner-centred classroom, students are involved in solving problems, answering questions, formulating their own questions, discussing, explaining, debating, or brainstorming (Sawant and Rizvi, 2015). In a nutshell, learner-centred methods include inquiry-based learning, case-based teaching, problem-based learning, project-based learning and discovery learning (*ibid*).

Studies have shown learner-centred methods to be superior to the traditional teacher-centred approaches and the methods have been shown to lead to subject mastery, long-term retention and in-depth understanding of subject material, acquisition of critical thinking or creative problem-solving skills, formation of positive attitudes toward the subject being taught and increases in learners' levels of confidence in knowledge and/or skills (Felder and Brent, 2003; Weimer, 2012). Furthermore, it is appropriate for Accounting since it is a subject that requires the development of higher order thinking skills. The world in which accounting is applied is also a complex and dynamic world requiring people who can easily adapt to changes, solve complex problems, and make quick decisions. The Accounting classroom, among other educational experiences of learners and students, should be capable of developing these skills. However regardless of the call for the adoption of learner-centred teaching practices in Accounting, studies have shown that it is hardly adopted by teachers. They show that teachers encounter difficulties when moving from teacher-centred to learner centred teaching practices.

Change from teacher-centred to learner-centred learning and teaching practices

Educational initiatives that entail a shift from teacher-centred to learner-centred learning and teaching practices often do not occur in the classroom in the

manner in which they are expected to occur (Schweisfurth, 2013a and b; Pereira, 2020). This may be because teachers too have agential power to influence curriculum change (Archer, 1996). Their decisions and practices can contribute positively or negatively towards the change.

A study by Tabulawa (1997) in which he explored pedagogic classroom practice and the social context in Botswana argued from a socio-historical perspective that pedagogic innovations such as the introduction and implementation of learner-centred pedagogy need not be seen as value neutral but rather be understood as social constructions influenced by the wider social context. The study was aimed at establishing the nature of learning and teaching patterns in Geography lessons and to determine how learners and teachers made sense of the observed patterns. These were analysed in relation to the values and past experiences of the learners and teachers in Botswana. The findings showed that learning and teaching were teacher-centred characterised by the dominance of the teacher in the classroom. It also indicated that the learners' and teachers' values and past experiences were not consistent with the values embedded in learner-centred pedagogy. It concludes that where an inconsistency exists between the values and past experiences of the implementers and the values embedded in pedagogic innovations failure of the change at classroom level is unavoidable.

Young-Ihm's (2002) study of the implementation of group learning strategies (emphasised in learner-centred pedagogies) in a Confucian Heritage Cultural (CHC) context also demonstrates the difficulty of implementing learner-centred pedagogy in a context where the primary discourses of the people contradict the school discourse of learner-centred pedagogy. He concludes that Western group-learning styles were not culturally appropriate for CHC classrooms. His findings reveal that there are cultural differences and conflicts that constrain the adoption of Western educational methods when they are implemented in other contexts. Nguyen et al. (2006) who also analysed Young-Ihm's study call for studies on how to implement culturally appropriate methodologies instead of relying on imported methodologies that do not take into account the complicated nature of local learning environments. According to Van Niekerk (2003), it is critically important to be "aware of the underlying value systems and the split between the official and non-official set of values in order to bring about change" (ibid: 5).

Another study by Altinyelken (2010) conducted in Uganda also demonstrated that pedagogic innovations are often constrained at classroom level. Altinyelken explored the extent to which teachers were implementing a new thematic curriculum in Ugandan primary schools and how they were implementing it. A thematic curriculum adopts a child-centred approach in that it encourages the participation and performance of children rather than of the teacher. Data were collected from 8

primary schools that were piloting the new curriculum in Uganda. To analyse the data it drew on, and modified, a theory of implementation developed by Rogan and Grayson (2003). Participants included 6 head teachers, four deputy head teachers, 34 teachers, academicians, and officials in the Ministry of Education and Sports. The findings indicated that the teachers were enthusiastic about the new curriculum; however their actual implementation of the thematic curriculum at classroom level was constrained by a number of structural challenges including overcrowded classrooms, lack of learning and teaching aids and low teacher motivation. It concludes that successful implementation of curriculum reforms requires that policy makers and planners take into account the realities within which teachers work.

Mtika and Gates (2010) reported on part of the findings of a PhD study that took a qualitative case study approach to explore if trainee teachers in one of the teacher education institutions in Malawi were capable of implementing learner-centred practices in secondary school classrooms. They drew on data that were collected through interviews with four student teachers and one college supervisor, lesson observations of the four student teachers and critical incident logs kept by the student teachers. Data were analysed using categorical analysis which involved grouping the data according to homogeneity. It was found that student teachers' practices were teacher-centred. The appropriation and application of learner-centred pedagogy was constrained by several factors including student teachers' modelling of learner-centred pedagogy for assessment purposes, pupil resistance and unfamiliarity to the learner-centred teaching, large class sizes and shortage of space and resources, and the congested and exam-oriented national curriculum. All these favoured and promoted the old teacher-centred approach. They concluded that these factors had significant implications for the development and sustainability of learner-centred learning and teaching in Malawi, therefore a concerted strategy for change is needed.

Mtika and Gates' findings are not very different from those of O'Sullivan (2004). O'Sullivan explored the implementation of a learner-centred curriculum in Namibian primary schools. It was a case study of one education district in Namibia with 39 schools. Data were collected using interviews, lesson observations, and document analysis and its analysis involved reading, categorising, and coding data. It was also an action research since O'Sullivan was interested in developing effective training strategies capable of improving the practice of the teachers participating in the study and to improve her own practice as an INSET trainer. She hypothesised of an effective in-service training strategy which she tried out in practice, monitored, and reflected on its effectiveness. Like in Mtika and Gates' study, the findings about the implementation of a learner-centred curriculum in Namibia indicated that the teachers were

not implementing learner-centred education as outlined in the policy documents. Similar constraining factors were found including teacher professional capacity, learner background, limited resources, and cultural factors. She concluded that the learner-centred curriculum outlined in policy documents did not take the realities of the Namibian teachers into account. She argues that one model of learner-centred education does not fit all contexts and therefore the action research led to the development of effective *learning*-centred approaches rather than *learner*-centred approaches. Learning centred approaches refer to strategies that are appropriate for specific contexts.

Pereira (2012) undertook a Phd study which explored the implementation of a new curriculum in the Kingdom of Eswatini then known as Swaziland. The study derived its theoretical foundation from Roy Bhaskar's critical realism and Margaret Archer's social realism. It was a case study that explored enabling and constraining mechanisms operating at a deeper level of reality on curriculum-change decisions and on the ability of teachers to implement curriculum changes. Part of the study explored discourses underpinning the way teachers construct the new curriculum system. Interviews were conducted with twelve teachers from two rural schools and two urban schools. Data were analysed using critical discourse analyses. The findings indicated that teachers inherited discourses from their environment (home, societal and school) which conflict with the discourses underpinning the new curriculum system. The study concluded that the discourses they held constrained their ability to meaningfully interpret the new system of learning and teaching and therefore they were unlikely to be able to produce the required learner-centred teaching practice.

The findings of the studies outlined above indicate the difficulties that Accounting teachers are likely to face in producing learner-centred learning and teaching practices especially in African countries. There are studies that also indicate that the teaching of Accounting at both tertiary and secondary school levels takes mostly a traditional approach rather than the prescribed learner-centred approach as highlighted in Pereira and Sithole (2019). While acknowledging various explanations provided in literature for the lack of adoption of learner-centred methods at classroom level, this may also be an indication that teachers do not understand learner-centred pedagogy. Lack of ability to teach in learner-centred ways may be constrained by limited understanding of learner-centred pedagogy which is caused by various mechanisms including conflicting cultures and discourses. Finding ways of enhancing understanding may make a meaningful contribution to the adoption of learner-centred approaches. The aim in this paper is to support teachers as agents of change (Ramberg, 2014) to better understand and produce learner-centred classrooms. Through developing an understanding of learner-centred pedagogy, it hopes to

make a contribution towards improving Accounting learning and teaching practices. It draws mainly on Bernstein's principle of classification and framing as a framework and language for describing and explaining learner centred pedagogy. It is not a survey research rather it is a discussion paper that is meant to enhance understanding of learner-centred pedagogy.

CLASSIFICATION AND FRAMING

From a Bernsteinian perspective, learner-centred curriculum systems could be seen as message systems with explicit rules or procedures describing how knowledge is to be converted into classroom organisation and practice. Using the principles of classification and framing, Bernstein provides tools that describe how pedagogic devices, such as learner-centred curriculum systems, are a collection of rules or procedures through which school knowledge is transformed into classroom communication (Bernstein, 1973, 1975, 2000). According to Bernstein, the principle of classification regulates *power* relations between categories (external classification) or within a category (internal classification). According to Bernstein, it is power relations that classify things or keep things apart; and the extent of the separation depends on how much power one has over the other. He therefore uses classification to refer to the distance between categories (such as the separation between subjects) and within a category (such as the separation between learners and teachers within a particular education system). Classification is *strong* if the distance or separation is wide and the categories or contexts are clearly different from each other. When categories or contexts are closely related such that the boundaries between them are not clear classification is *weak*. When the categories or contexts are clearly different classification is strong. However, according to Bernstein, whether the classification is strong or weak will indicate how one category differs from the other hence classification creates what Bernstein calls *recognition rules* (which will be discussed in the next section).

Subjects such as Accounting can be seen from a Bernsteinian perspective as consisting of regulative and instructional discourses. The regulative or moral discourse is about conduct and the instructional discourse is about the criteria for selection, sequencing, pacing and evaluation. Hence, in pedagogic relationships, the framing principle relate to the degree of control over the elements of the regulative and instructional discourses. That is, it is concerned with who between the transmitter (teacher in the school context) and the acquirer (learner) has more control over conduct, selection, sequencing, pacing and evaluation. Weak framing occurs when the transmitter has more control than the acquirer whereas strong framing occurs when the acquirer appears to have more control. Framing

creates what Bernstein call *realisation rules* (which will be discussed in the text section).

On the basis of whether classification and framing are strong or weak, Bernstein generated two concepts around the form of pedagogic practice which he calls a *visible* and an *invisible* pedagogic practice. According to Bernstein, visible pedagogy occurs when the learning and teaching environment is characterised by strong classification and strong framing, and invisible pedagogy occurs when the environment is characterised by weak classification and weak framing (Bernstein, 2000). Visible pedagogic practice, therefore, is a form of learning and teaching in which the hierarchical relations between the teacher and the learner, the rules of organisation (sequencing and pacing), and the criteria are made explicit and therefore known to the learners (Bernstein, 2000). Invisible pedagogic practice on the other hand is a form of learning and teaching in which these rules are implicit and therefore not made explicit to the learner. There is therefore less domination and control of the learner in an invisible pedagogic practice than there is in a visible pedagogic practice. According to Bernstein, “[i]n the case of an invisible pedagogic practice, it is as if the pupil is the author of the practice and even the authority, whereas in the case of visible practices it clearly is the teacher who is author and authority” (2000: 110). It is not surprising then that Bernstein further claims that visible forms of pedagogy are regarded as conservative and invisible forms as progressive (ibid).

A number of researchers have used classification and framing as analytical tools for exploring pedagogic practices in different subject areas and contexts. Diehl et al. (2015) for example used the two principles to explore how entrepreneurial concepts and content were taught in Swedish lower secondary schools. Classification was strong in both schools but the framing strength differed depending on some factors such as the characteristics of the teacher. Tapp (2015) combined classification and framing with two other theoretical frameworks to develop an understanding of how students are positioned permanently on the periphery through academic literacy practices. Classification and framing offered pedagogic insight into the ways in which academic literacy could be redesigned to counter exclusion to the academic community. Pereira (2012) used them to analyse classroom practices of teachers who were implementing a new curriculum in Swaziland. Her findings were that teachers had more power and control over the learning and teaching process as opposed to weak boundaries and control characterising the new curriculum. Badger (2010) used them to analyse how two university professors incorporated case studies in the graduate business and education courses. He found that strong classification and framing characterised the graduate classes. Where classification and framing were weak content had been introduced from course reading, related cases and personal experiences. Jedemark (2019) used

the classification and framing principles together with Bernstein’s concept of horizontal and vertical knowledge to explore assessment dialogues where he analysed how they are implemented and which theories are used. He found that students were rarely expected to use theory as an analytical tool and to critically examine their teaching practices. Efthymiou (2016) demonstrate that classification and framing are useful tools for describing and exploring consequences of different forms of social organisation or classroom practices for children with special educational needs. In this paper, it is used as a language for describing learner-centred pedagogy versus teacher-centred pedagogy.

Recognition and realisation

Understanding learner-centred pedagogy is important for its effective implementation in the Accounting classroom. Implementation means the actual production of learner-centred behaviours in the Accounting classroom. In Bernstein’s terms implementation could be seen as the ability to ‘realise’ legitimate learner-centred learning and teaching practices. To ‘realise’ is to produce legitimate text, and text could be anything such as a way of talking and a way of behaving, a set of financial statements, a presentation or a picture. Bernstein explains it as “anything which attracts evaluation” (ibid: 18), such as the teaching behaviour which could be evaluated in particular contexts as appropriate/inappropriate, good/bad, relevant/irrelevant, etc.

According to Bernstein preceding ‘realisation’ is ‘recognition’. That is, it is not possible to realise without recognition. The teachers and learners, as important players in the implementation process, must recognise what the learner-centred learning and teaching context demand for them to be in a position to produce the range of behaviours privileged in learner-centred curriculum systems. It is therefore crucial that teachers acquire ‘recognition rules’ necessary to implement appropriately curricula that is learner-centred.

According to Bernstein (2000), recognition rules, determine what the context demands and therefore they “regulate what meanings are relevant” (ibid: 18). That is, they enable the “reading” of the context (Bernstein, 2000:17). They are therefore a means by which individuals recognise what behaviours are appropriate or inappropriate. Without these, “contextually legitimate communication is not possible” (ibid: 17). Giving an example of communication in lectures he conducts Bernstein explains, “Members not sharing this common pedagogic communication may well remain silent or offer what other members would consider inappropriate talk and conduct” (ibid:17). The dominance of teacher-centred practices in Accounting classrooms regardless of mandated curricula being learner-centred, summarised in Pereira and Sithole (2019), indicates that many teachers

and lecturers have not acquired the recognition rules for discriminating between old and new pedagogic practices. They lack the ground rules needed for them to meaningfully implement learner-centred curricula. It indicates that they cannot read appropriately the requirements of the learner-centred learning and teaching context hence they are seen by those who advocate for learner-centred pedagogy as teaching inappropriately. It is therefore necessary to share the rules that are to be acquired if legitimate teaching practices in Accounting are to be produced. It is not just the theory of learner-centred pedagogy that needs to be understood but it is what it means in terms of behaviours in the classroom.

Some studies have explored why the teachers cannot produce the required learner-centred practices such as Pereira (2012) and Tabulawa (1997). Some literature, such as discourse studies and new literacy studies are also important in explaining why teachers may find it difficult to produce the range of behaviours expected in learner-centred curricula. This paper does not explain why teachers cannot teach in the legitimate ways but attempts to assist in the production of legitimate learner-centred practices by sharing the rules that are to be acquired if legitimate learner-centred teaching practices in Accounting are to be produced. We are aware that acquiring new ways of teaching (realisation) is not something that happens overnight. Gee (1996) and others in the New Literacy movement caution that literacy (ways of being) is acquired after a long and intense process of socialisation into the accepted ways of speaking and behaving. Boughey (2009) explains that the ability to speak and behave in accepted ways is "...acquired (not taught) over time" and it is dependent on factors such as the exposure to the target environment and on the "distance" between the home life and the new life (2009, p. 7). However, recognition is a necessary step towards realisation hence the importance and contribution of this paper.

Traditional approach to teaching Accounting

In the classroom, two categories of analysis could be identified; the teacher and the learner. Analysing the relationship between the two in the classroom could help in understanding the difference between the old ways of teaching accounting and the new recommended ways of teaching accounting. Traditional ways of teaching and learning accounting such as the use of the lecture method and demonstration method focussed more on the teacher than the learner hence they could be seen as teacher centred. Curricula that are teacher centred are underpinned by the view that knowledge is something that exists outside the learning and teaching situation therefore it is brought into the classroom by the teacher to be delivered to the learners. This view of knowledge constructs the teacher and the learner in specific ways. Table 1 indicates some of the ways in which the teacher

and the learner are viewed from the teacher-centred perspective.




It is important to understand that views teachers and learners hold about their roles in the classroom are crucial in the production of teaching and learning experiences for learners. Teachers who hold the view that they are the master of knowledge and learners know nothing are likely to produce classroom environments which are characterised by strong relations of power and control. Table 1 indicates that there is strong separation between the teacher (transmitter) and the learner (acquirer). The traditional way of teaching Accounting therefore was characterised by strong relations of power that strongly created a distance between the teacher and the learner. The strongly classified nature of the relationship between the teacher and the learner leads to classroom behaviour that clearly shows who the teacher is and who the learner is. Table 2 indicates some of the behaviours one could observe in traditional Accounting classrooms.

Tables 1 and 2 indicate that the old traditional ways of teaching Accounting dichotomised the roles of the teacher and of the learner as opposites. Traditionally, the teacher was required to view himself or herself as knowledgeable, therefore as disseminator of knowledge and director of the learning and teaching process. The learner on the other hand was someone without knowledge and therefore dependant on the direction of the teacher. The knowledge the teacher had, gave him or her control in the classroom and over the learner (strong framing). This created a classroom environment that is characterised by a visible form of pedagogic practice in which the relations between the learner and the teacher are strongly classified and framed. In this classroom, there is a big difference between the learner and the teacher. In current times of rapid change in the business world, this kind of classroom behaviour in the learning and teaching of Accounting is discouraged. Teachers and learners are expected to take a different view of who they are and therefore a different view of what is right or wrong to do in the classroom. Learner-centred pedagogy is grounded on views that are different from the tradition teacher centred approach.

LEARNER-CENTRED APPROACH TO TEACHING ACCOUNTING

Modern ways of teaching and learning Accounting such as the use of methods that actively engage learners in the learning and teaching process focus more on the learner than the teacher, hence they are often referred to learner-centred. Curricula that are learner-centred are based on the view that knowledge is constructed and collaborative between the learner and the teacher. This view of knowledge requires a different understanding of the teacher and the learner. Table 3 indicates some of the ways in which the teacher and the learner are viewed

Table 1. Classification in teacher-centred classrooms.

Teacher category Recognition Rules (determines what the categories demand - what meanings are relevant)	(classification – the degree to which the <i>teacher</i> and <i>learner</i> categories are separated)	Learner category Recognition Rules (determines what the categories demand - what meanings are relevant)
Has Knowledge	<p style="color: red;">As an individual teacher can you clearly recognise these</p> 	Has no knowledge
In control	<p style="color: red;">separate roles or categories?</p>	Is controlled
Directs	<p style="color: purple;">As an individual teacher is this how you understand your learners?</p> 	Follows/Respects
Gives	<p style="color: purple;">(i.e. that they are all the same, they are empty, they are controlled, they are to follow/respect, they are to receive, they are to be passive, etc.)</p>	Receives
Active – do things in the classroom – decides on what, how, when etc.	<p style="color: blue;">As an individual TEACHER do you recognise this?</p>  <p style="color: blue;">(i.e. that you know, you are superior, you are in control, you are to direct, you are to give, you are to be active, etc.)</p>	Passive The same
<p>These meanings or beliefs legitimise particular behaviours. They determine what is right or wrong to say and do in this kind of learning and teaching environment.</p>		

Compiled from the works of: Dosummu (2018), Alhassan et al. (2018) and Pereira (2012).

from the learner-centred perspective.

One could clearly see that the separation between the teacher (transmitter) and the learner (acquirer) is weak. There is a lot that looks similar. That is, it is not easy to distinguish between the teacher and the learner. The mandated learner-centred way of teaching Accounting is characterised by weak relations of power (weak classification). This is because a teacher who holds the view that learners know something is likely to consider the learning and teaching as an interactive process in which he or she partners

with the learners in the learning and teaching process. The weak classified nature of the relationship between the teacher and the learner lead to particular ways of conduct. Table 4 indicates some of the behaviours one could observe in learner-centred Accounting classrooms.

Tables 3 and 4 indicate that the learner-centred ways of teaching Accounting weakly separate the teacher from the learner. The teacher and learner are equal partners in the learning and teaching process. The ways of behaving closely resembles

each other such that it is very clear who the teacher is and who the learner is. The teacher relinquishes his or her power and control to allow the learner to take charge in his or her learning (weak classification and framing). Therefore, the new learner-centred classroom depicts a classroom environment in which pedagogic practice is invisible such that one could barely see who is a teacher and who is a learner due to shared power (weak classification) and control (weak framing). The teacher and learner must recognise what is right or wrong to do in learner-

Table 2. Framing in teacher-centred classrooms.

Teacher – Framing (correct/legitimate behaviour in the classroom)		Learner – Framing (correct/legitimate behaviour in the classroom)
In front (regulative discourse – conduct. Based on the understanding that the teacher is knowledgeable and therefore should be in charge)		In sitting positions in class (regulative discourse – conduct. Based on the understanding that the learner is empty and therefore his or her learning should be controlled)
Next to the chalkboard (regulative discourse – conduct. Based on the understanding that the teacher is knowledgeable therefore should provide knowledge)		Away from chalkboard (regulative discourse – conduct. Based on the understanding that he or she is empty therefore has nothing to give but to receive from the teacher. i.e. should be able to see what is provided on the chalkboard)
Holding chalk (regulative discourse – conduct. Based on the understanding that the teacher is knowledgeable therefore should give as much knowledge as possible to the learner)	Who decides on what, when and how to do things in the classroom	Holding a pen (regulative discourse – conduct. Based on the understanding that the learner is empty therefore should take as much knowledge from the teacher as possible)
Talking (regulative discourse – conduct. Based on the understanding that the teacher is knowledgeable therefore should give knowledge)	i.e.	Listening (regulative discourse – conduct. Based on the understanding that the learner is empty therefore should receive knowledge from the teacher)
Standing (regulative discourse – conduct. Based on the understanding that the teacher should be in charge)	Instructional discourse - content, sequencing, pacing and evaluation.	Sitting (regulative discourse – conduct. Based on the understanding that the learner is empty therefore his or her learning should be controlled)
Asking questions – (instructional discourse – assessing or evaluating learning / criteria)	Regulative discourse – moral or conduct	Answering questions (obeying teacher – regulative discourse; taking assessment – instructional discourse / criteria)
Answering questions (correcting misconceptions, giving ‘correct’ knowledge – emphasising what SHOULD be learned. Based on the understanding that the teacher is knowledgeable and learner is empty)		Asking questions (about what is correct to be learned – trying to determine from the teacher the ‘correct’ content to be learned. Based on the understanding that he or she is empty and the teacher is knowledgeable)
Making decisions – content, pacing, sequencing and evaluation/criteria. (Based on the understanding that the teacher is knowledgeable and learner is empty).		Taking decisions (regulative discourse – conduct. Based on the understanding that the teacher is knowledgeable and learner is empty)
Instructs / gives orders – about what to do, when, how etc. – i.e. about content, sequencing, pacing and criteria. Based on the understanding that the teacher is knowledgeable and learner is empty)		Takes instruction / orders (regulative discourse – conduct. Based on the understanding that the teacher is knowledgeable and the learner is empty)
Wears own clothes – appropriate for a teacher (moral aspect, regulative discourse)		Wears uniform (regulative discourse – conduct. Based on the understanding that they are all the same)
Gives notes (regulative discourse – conduct. Based on the understanding that the teacher is knowledgeable)		Takes notes (regulative discourse – conduct. Based on the understanding that the learner is empty)

Table 3. Classification in learner-centred classrooms.

Teacher – Power (classification – the degree to which these two categories are separated)	Recognition Rules (determines what the categories demand - what meanings are relevant)	Learner – Power (classification – the degree to which these two categories are separated)
Has knowledge	As an individual teacher or learner, can you clearly recognise these	Has knowledge
Equal partners	←—————→ separate roles or categories?	Equal partners
Learn from each other	As an individual LEARNER do you recognise this? —————→	Learn from each other
Facilitates - Relinquishes power and control	(i.e. do you recognise that you are all different, you are knowledgeable, you learn from each other, you are to take charge, you are active, you are an equal partner, etc.)	Takes charge Active – do things in the classroom – participates in deciding what, how, when etc
	←—————→ As an individual TEACHER do you recognise this? (i.e. that you are all knowledgeable, you learn from each other, you are equal partners, you are to allow/facilitate the active engagement of learners, etc.)	Different
These meanings or beliefs legitimise particular behaviours. They determine what is right or wrong to say and do in this kind of learning and teaching situation.		

Compiled from the work of: Dosummu (2018), Alhassan et al. (2018) and Pereira (2012).

centred lessons in order to implement appropriately the curricula.

DISCUSSION

Bernstein (2000) argues that without the acquisition of recognitions rules, it is not possible to produce the required legitimate text. The requirement that Accounting be taught using learner-centred methods requires that teachers recognise how this approach to teaching differs from the traditional teacher-centred approach. Without this recognition they are unlikely to be able to produce the required learner-focused classrooms. While acknowledging the various explanations provided for the lack of adoption of learner-centred methods at classroom level

regardless of the adoption of learner-centred curricula in many countries (Schweisfurth, 2013a, b), this may be indicating that teachers have not acquired the ‘recognition rules’ needed to produce the legitimate classroom behaviour. To enhance recognition this paper has discussed the learner-centred approach using Bernstein’s classification and framing principles. Classification and framing provided a different language of talking about and of describing pedagogic practices that are teacher-centred and learner-centred. It has enabled a description of classroom settings and behaviours by focussing on relations of power and control.

While a teacher-centred approach to teaching Accounting strongly classifies the teacher and the learner, a learner-centred approach weakly classifies these two important players in the

classroom. Because they are partners in the learning and teaching process there is not much that separates the teacher from the learner leading to unclear boundaries between them. This is because the power that the teacher holds is reduced to allow learner participation in the construction of the Accounting knowledge. Learner-centred pedagogy could thus be seen as an invisible pedagogy in which there is less domination and control of the learner. The Accounting classroom requires that the teachers reduce their power and allow learners to take charge of their learning. This suggests that framing in a learner-centred Accounting classroom is also weak.

Framing can be analysed using different categories of the instructional discourse which Bernstein calls pacing, selection, sequencing and

Table 4. Framing in learner-centred classrooms.

Teacher – Framing (correct/legitimate behaviour in the classroom)		Learner – Framing (correct/legitimate behaviour in the classroom)
Can be In front or in sitting positions in class (regulative discourse – conduct. Based on the understanding that the teacher and learner are equal partners in the learning and teaching process – anyone can teach and sit to learn. Also on the understanding that learners are active)		Can be In front or in sitting positions in class (regulative discourse – conduct. Based on the understanding that the teacher and learner are equal partners in the learning and teaching process – anyone can teach and sit to learn. Also on the understanding that learners are active)
Listening (based on the understanding that they are equal partners and that learners are knowledgeable)	Who decides on what, when and how to do things in the classroom	Listening (based on the understanding that they are equal partners and that learners are knowledgeable)
Talking (based on the understanding that they are equal partners and that learners are knowledgeable)	i.e.	Talking (based on the understanding that they are equal partners and that learners are knowledgeable)
Asking questions – (based on the understanding that the teacher is a facilitator and also that they are equal partners and that learners are knowledgeable)	Instructional discourse - content, sequencing, pacing and criteria.	Asking questions (based on the understanding that learners are active and are equal partners in the construction knowledge or meaning)
Allowing learners to answer questions (based on the understanding that they are equal partners and that learners are knowledgeable)	Regulative discourse – moral or conduct	Answering questions (based on the understanding that they are equal partners and that learners are knowledgeable)
Allowing learners to making decisions – (based on the understanding that they are equal partners and that learners are knowledgeable)		Making decisions (based on the understanding that they are equal partners and that learners are knowledgeable)
Does not give notes (regulative discourse – conduct. Based on the understanding that the learner makes his or her own meaning of content knowledge and that the learner is active in the learning process)		Makes notes (regulative discourse – conduct. Based on the understanding that the learner are active, make their own meaning of content knowledge)

Compiled from the work of: Dosummu (2018), Alhassan et al. (2018) and Pereira (2012).

evaluation as well as the regulative discourse. Teacher control over classroom activities and conduct is weak in a learner-centred lesson. Learners are given apparent control of the learning and teaching process. However, in agreement with Bernstein, studies that have explored framing strengths of the regulative discourse and the different categories of the instructional discourse have shown that in actual classroom practices the framing strengths may differ for each of these categories such as in Diehl et al. (2015). This paper was not exploring the framing strengths of learner-centred classrooms, but it only described the implied control relations in learner-centred classrooms so to enhance the understanding of the practice.

CONCLUSION

The purpose of this paper was to enhance Accounting teachers' recognition of learner-centred pedagogy as an approach to learning and teaching that constructs differently the roles of the teacher and learner in the Accounting classroom. It has raised recognition of the weakly classified nature of the relations between the

teacher and the learner as opposed to the strong relations of power with which the teachers are familiar. This recognition is necessary to enhance realisation of learner-centred pedagogy in the Accounting classroom. Producing legitimate learner-centred learning and teaching practices is not something that can happen overnight. It takes time because it is dependent on whether teachers and learners can recognise what their roles are within a learner-centred system and how different those roles are from what they are familiar with. Studies therefore that are concerned with recognition make a significant contribution to curriculum change and implementation.

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