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# Methods that teachers use to teach accounting in large Grade 12 classes in Eswatini

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In the main, convergent mixed-methods study on which this article reports, we explored Grade 12 accounting teachers' experiences of teaching in large classrooms in the Manzini region of Eswatini. As part of teachers' experiences, the methods that the teachers used to teach were also explored. Purposive sampling was used to select 25 accounting teachers from 10 schools (5 schools from rural areas and 5 schools from urban areas) who taught accounting classes with more than 35 Grade 12 learners. The selected teachers completed questionnaires for the quantitative component of the study. Purposive sampling was used to select 10 participants who were interviewed and observed on the basis of meeting the criterion set out above for the qualitative component of the study. The Statistical Package for Social Sciences (SPSS) for quantitative data analysis, and thematic analysis for qualitative data analysis were used. We found that the most dominant methods used by teachers to teach accounting in large Grade 12 classes in Eswatini were group discussions, question and answer, lecturing and demonstration methods. With the study we extended awareness of methods that teachers in emerging economies can use to cope with teaching accounting in large Grade 12 classes, and we propose further approaches to be considered to make teaching this subject in large classes sustainable.

**Keywords:** accounting; emerging economies; Grade 12; group discussion; large classes; lecturing and demonstration; teaching methods

## Introduction

The purpose with this article was to report on the methods that teachers used to teach Grade 12 accounting in large classes in Eswatini. These alternative methods (group discussion, question and answer, and lecture and demonstration) may be suitable for teaching accounting in large classes in developing countries. A class is large when the actual number of learners taught by a teacher at a particular time exceeds a certain number approved by the authorities (Mintah, 2014). Developing countries such as Eswatini feature classes with large numbers of learners in most of their basic education institutions (Zwane & Malale, 2018). A number of challenges facing secondary school teachers who teach in large classes in diverse settings are highlighted in the existing literature (Bahanshal, 2013). With teachers in Sub-Saharan African (SSA) countries facing large classes that inhibit effective teaching and learning in their respective schools, large classes have become one of the main obstacles to the achievement of quality teaching and learning outcomes (Foley & Masingila, 2014). While Hornsby and Osman (2014) consider large classes to lean towards massification, nowadays the problem of quality education is recognised as having an effect on the socio-economic progress of a country. The United Nations Educational, Scientific and Cultural Organization ([UNESCO], 2020) thus envisages class size as something that has implications for attaining quality education.

Accounting is a curriculum subject in secondary schools in which the process of recording, classifying and summarising financial data, and the art of communicating what the data present to users of financial information is studied (Wood & Sangster, 2012). This is in line with what this subject seeks to address in Grade 12 in Eswatini since most secondary schools have adopted the Curriculum and Assessment Policy Statements as a curriculum (Sukati, 2017). Kwarteng (2018) considers accounting to be a process of generating and retaining financial records from source documents for business purposes. Coucom (2012) also defines accounting as a process of detailed recording of financial transactions and preparation of financial statements at regular intervals.

The aim with this article was to explore the methods that teachers used to teach accounting in large Grade 12 classes in Eswatini. The choice of Grade 12 teachers as the focus of this research was motivated by the assumption that Grade 12 learners in Eswatini, like in most SSA countries, write a common examination paper in accounting at the end of the year. This suggests that Grade 12 teachers are unlikely to have the privilege of selecting some content for teaching at the exclusion of some other content in the work programme for the subject as the examination paper to be written by all Grade 12 learners is externally set by the Examination Council of Eswatini (ECOS). Teachers were, therefore, presumed to be in a position to relate to the experiences of teaching similar subject content at Grade 12 level, and in classes that accommodated large numbers of learners. The ECOS has made it mandatory for Grade 12 accounting learners to write two compulsory

examination papers, each contributing 50% to the total mark, from which academic achievement in the subject is described by allocating various grades ranging from A to G (Mkhize, Mtshali & Sithebe, 2022).

The objective with this article was to establish teachers' preferences of particular teaching methods for large Grade 12 accounting classes, and to identify the methods chosen by the teachers. The question addressed in this article is "What are the methods teachers used to teach accounting in large Grade 12 classes in Eswatini?"

A statistical comparison of learner performance across all subjects in the Eswatini General Certificate in Secondary Education curriculum positioned accounting at number 18 of 21 subjects according to the 2019 ECOS report (Sibandze, Oloyede & Pereira, 2020). The accounting percentage pass rate ranged between 21.07% in 2018 and 27.18% in 2019, suggesting that learner performance in accounting in 2019 was still very poor.

Large class size is one of the problems that developing nations have been experiencing in the basic and higher education sectors (Yelkpieri, Namale, Esia-Donkoh & Ofosu-Dwamena, 2012) – Eswatini being no exception. Teaching in large classes has become widespread among public schools in Eswatini, especially those situated in rural areas. However, the effects of class size on the teaching of accounting are yet to be determined. According to Hamid, Bisschoff and Botha (2015), the increasing Eswatini population adds to the challenge of large classes. We thus sought to explore the methods that teachers use to teach accounting in large Grade 12 classes and to make recommendations on how teaching and learning efficiency could be enhanced in relatively large classes. With the article we may create awareness of teacher-preferred methods of teaching accounting in large classes among pre-service and in-service teachers, subject advisers, policy-makers, researchers and other education stakeholders in Eswatini and other developing countries.

Moreover, a study in which the institutional affiliations of authors in the top accounting journals during the period 2012 to 2015 reveals that only 1.65% of articles published originated in developing countries (Tucker, Parker & Merchant, 2016). Only 0.89% of these were written by authors of Anglophone Sub-Sahara African (SSA) origin, and the majority of these were from South Africa (Negash, Lemma & Samkin, 2019). The relatively lower rate of publication by SSA researchers renders the relevance and generalisability of findings by researchers in developed countries to settings in emerging economies insignificant (Samkin & Stainbank, 2016). If we were to narrow this research reporting gap, there is a need to conduct research examining the methods that teachers in developing countries like Eswatini use to teach accounting in large Grade 12 classes.

## Literature Review

Large classes with an inclination to massification, currently featuring in both basic and higher education in most developing countries, have become a challenge to quality education in a way that impacts heavily on a country's socio-economic advancement (Hornsby & Osman, 2014). The persistent decline in quality learning experiences in South African education is closely associated with teaching in large classes (Machika, Troskie-De Bruin & Albertyn, 2014). Large classes offer minimal opportunity to create a shared physical space necessary to support learner involvement in classroom activities, and often weakens mutual energy between learners and the teacher (Allais, 2014).

While literature makes no assumptions about a concise and universal definition of a large class, Asodike and Onyeike (2016) view a large class in a developing country as that ranging from 37 to 40 learners, while Coleman (2013) considers a class with an average number of between 46 and 49 learners to be relatively large. However, Blatchford (2012) contends that, depending on the experience of the teacher, in Britain a class of 30 to 35 can constitute a large class, but if a teacher is accustomed to teaching classes of more than 60 learners, then a class of 30 to 35 can be regarded as a normal class. Hess (2001) argues that any class of more than 30 learners should be deemed a large class. Nguyen (2015) observes that a class with 25 to 30 learners is a large class.

An elaborate conglomeration of a number of classroom factors including the teacher's didactic versatility in implementing workable teaching techniques makes it difficult to determine optimal class sizes using mathematical formulas or a fixed number (Handal, Maher & Watson, 2013). While there is no universally established norm according to which a large class is defined in different scholastic contexts, a class of more than 25 to 30 learners is considered to be relatively large (Duflo, Dupas & Kremer, 2015). However, inclusive schools in Eswatini have a mandate to maintain class sizes that are limited to 35 learners (UNESCO International Institute for Educational Planning, 2021). Accordingly, a class with more than 35 learners is considered a large class for the purpose of this article.

In a study that explored challenges encountered by teachers in managing inclusive classrooms in Eswatini, Thwala (2015) found that large classes were a major concern for teachers. Furthermore, the government's decision to augment access to basic education with intent to address unequal and inadequate education provision for

Swazis by implementing the Universal Primary Education (UPE) policy, defined as access to every school-going child to primary level, led to the emergence of large classes in Eswatini (Hamid et al., 2015).

Since the Grade 12 accounting curriculum in Eswatini is aligned with the South African Grade 12 accounting curriculum (Sukati, 2017), accounting as a curriculum subject in secondary schools in Eswatini explores the process of recording, classifying and summarising financial data, and the art of communicating what is presented in the data to users of financial information (Wood & Sangster, 2012).

While teaching in large classes is presumed to be burdensome to most teachers, it is important to find solutions to problems relating to challenges of teaching large classes (Nguyen, 2015). Bahanshal (2013) suggests, among other solutions to this problem, the choice and application of appropriate methods for coping with teaching in large classes. Methods cited as most preferred for teaching in large classes include the use of group work and pair work, the use of whole-class discussions and whole-class activities, the use of role play, oral presentations, giving lectures, and the use of story-telling (Nguyen, 2015).

Chimbi and Jita (2021) found in a study on teaching large classes in Zimbabwe, that teachers used exposition, text study, teacher explanations and class discussions in an attempt to control large classes in secondary schools. Lynch and Pappas (2017) suggest the use of demonstrations and question-and-answer approaches, learn by doing supported by timely feedback, active learning and formative assessment in teaching large classes in higher education. Group teaching, group marking, use of visual aids like videos and PowerPoint, using systems for managing learning and outside classroom group work are other strategies suggested by Matoti and Lenong (2018). Using personal technology in the classroom, such as allowing learners to use their own devices in class, performance teaching through teachers' personalities and styles, and peer learning may be useful strategies for teaching large classes in higher education (Lynch & Pappas, 2017).

Rahman, Rahman and Rahaman (2021) observe that the application of appropriate methods of teaching accounting that transcends teacher-centred to learner-centred methods made teaching and learning more pleasant in large classes in Bangladeshi secondary schools. These methods were peer to peer teaching, brainstorming, and modelling. However, Rajeevan (2020) suggests that experiential teaching methods that include role play, sensitivity training and case study methods stimulate critical thinking, leading to problem articulation and benefit learners in large accounting classes in secondary schools in Sri-Lanka. While senior high school accounting teachers in Ghana are reported to have resorted to methods that incite learner participation such as discussions, tutorials, and problem-solving in teaching large classes, the lecture method has fallen out of favour as it makes learners passive (Saayir & Mensah, 2023).

While methodologies mentioned above may bring about positive results to the teaching of large classes in general, it is not yet known whether these methods are compatible with the teaching of accounting in large classes. This is because accounting conforms to certain principles, one of which is that accounting does not allow for deviations from conventional universal procedures that guide practice, and learners must learn skills and habits consistent with universal methods of presentation and reporting that regulate accounting practice (Kwarteng, 2018). For this to happen, persistent supervision by teachers in a context that enables closer correlation with individual learners is necessary for teachers to engage with executing individual attention to those learners who require more attention (Thwala, 2015). However, this is highly improbably in classes that feature a large number of learners.

Adhikari (2017) observes that class size features among the factors influencing the choice of appropriate teaching methods as the use of methods such as group work and pair work is determined by seating arrangements in the classroom, which in turn is determined by the number of learners in the classroom. Motsoeneng, Nichols and Makhasane (2021) allude that owing to class size, Grade 10 accounting teachers in South African schools are struggling to yield to a call by the Department of Basic Education to embrace learner-centred methods of teaching, and are still holding on to traditional methods and tools of teaching. Mintah (2014) asserts that large accounting classes in Ghana are dominated by the use of the teacher-centred lecture method as teachers find it unfeasible to choose and use methods that seek closer interaction with, or among learners to cater for individual differences in large classes. Large classes tend to be influential on classroom management, and on the choice of teaching methods to be used in such contexts (Motsoeneng et al., 2021).

Our study is underpinned by the theory of economic imperialism defined as "the extension of economics to topics that go beyond the classical scope of issues" (Lazear, 2000:103), and is grounded on three fundamental principles: maximisation, equilibrium and efficiency. The purpose of using this theory was to demonstrate how a little more of one (teacher-centred methods) leads to a little less of the other (learner-centred methods). Maximisation suggests that individuals will want to maximise utility and this leads to trade-offs being made, giving rise to the concept of

opportunity cost. When individuals maximise something, a behavioural response from any stimuli can be predicted with precision. Opportunity cost (cost of an alternative in terms of alternatives forgone) results from choices made by individuals. In this article, the cost of an alternative to use more teacher-centred methods is to forgo learner-centred teaching methods that are difficult to implement in large classes.

## Research Methodology

### Research Design and Paradigm

In the study reported on here we adopted a convergent mixed methods research design as both quantitative and qualitative data were simultaneously generated to allow the best possible combination of results from both strands during the overall analysis of data (Creswell, 2003). This allowed us to retain the strengths of both qualitative and quantitative research in a single study and minimise the weakness of one-method studies (Johnson & Onwuegbuzie, 2004). The quantitative aspect enabled us to establish whether relationships between variables existed while the qualitative aspect allowed us to understand why the relationships existed (Dawadi, Shrestha & Giri, 2021). To ensure that the research questions were prioritised and addressed rather than focusing on how such questions were answered, we chose to locate the study in the pragmatist paradigm (Patton, 2002).

### Sampling Method, Size and Ethical Considerations

Survey is an approach to quantitative research and was used to guide sampling and the choice of sample size for the quantitative component of the study. Non-random and purposive sampling of 25 participants with lived experience of teaching accounting in Grade 12 classes with more than 35 learners in schools within the Manzini region of Eswatini was used for the quantitative component of the study. This was inspired by the desire to enable us to disseminate the questionnaire to all teachers who were familiar with teaching Grade 12 accounting in large classes. All 25 disseminated questionnaires were completed and returned by the respondents. Phenomenological sampling was accomplished for the qualitative component of the study to select 10 participants from 10 schools that were part of the quantitative sample. The 10 schools were geographical located in both rural and urban settlements of the Manzini region, hence, the sample had to be a true representation of the target population in terms of typical attributes as five of these schools were located in a rural setting while the other five were in an urban area (De Vos, Strydom, Fouché & Delport, 2011). The idea that two to 10 participants are enough for a phenomenological case study was the reason for the choice of 10 participants (Boyd, 2001) and the assumption that extended interviews with up to 10 participants are sufficient for a phenomenological study (Creswell, 1998) inspired the decision to select 10 participants who were all interviewed.

Ethical considerations were secured by securing permission to conduct the research by the University's research ethics committee. Ethical clearance was approved with ethical protocol HSS/0076/016M. Letters of consent were issued to individual teachers to seek their participation in the study, and a copy of the letter of consent together with the application for ethical clearance were emailed to the research ethics office. The letter of consent emphasised the participant' right to decide whether or not to participate in the study, and also accentuated their right to withdraw from the study without penalty. As part of ethical reporting, participants were assured that their identities would be disguised by using pseudonyms in the compilation of the final research report. Approval to gain access to classrooms for lesson observation was sought from the Eswatini Ministry of Education: Teaching Service Commission by submitting a letter of request explaining the purpose of the research. A letter through which consent to observe lessons was solicited, was forwarded to the Director's office in the Ministry of education in Eswatini. All 10 participants were observed in their respective classes.

### Collection and Analysis of Research Data

Five-point Likert scale teacher survey questionnaires with closed and open-ended questions to enable the collection of quantitative data were first piloted with accounting teachers from two secondary schools in the Manzini area that were not included in the sample for both content and construct validity. This first sampled group served as a pilot study to determine whether the questionnaire questions were free of grammatical errors and clear enough for the questionnaire to serve as a data-generation tool. Once piloted with certainty that it was free of vagueness, the questionnaire was circulated among the target population. The Statistical Package for Social Sciences (SPSS) statistical software version 20 was used to analyse data obtained from the questionnaires which appeared in the form of percentages. An observation schedule with a number of items that guided our observations was used. The schedule included questions like How does the teacher teach? and How does the learner respond to the teaching during each lesson, and became the first instrument used for the generation of qualitative data. Thematic analysis guided the analysis of the observation transcript in identifying, analysing and reporting patterns (themes) within the data (Braun & Clarke, 2006). The necessity to observe and record the events relating to the

interaction between the teachers and learners as captured in both rural and urban schools, compelled the need to execute direct observations. The second instrument used for the generation of qualitative data was researcher-administered face-to-face interviews, using a voice recorder if permitted by participants. The interview schedule included questions such as, How do you impart knowledge to learners in a large accounting class? Thematic analysis was used to analyse interview transcripts that emerged, and pseudonyms were used in the presentation of data.

### Validity, Reliability, Trustworthiness and Credibility

To enrich content validity, we assessed the questionnaire and interview questions. The validity of the findings was enhanced through the use of multiple methods of data generation, and three accounting teachers and three other field experts were consulted for internal validity. The use of more than one research methodology in a single study with the intention to curtail bias often associated with the use of only one methodology ensured methodological triangulation, while data from the literature review also enhanced this triangulation. The reliability test that secured a score of 0.87 was run for internal consistency reliability testing using Cronbach's (1951) alpha, and this score suggests that the research results were reliable.

## Results

Thirteen teachers from the whole sample were drawn from urban schools and 12 from rural schools, with 15 of these being male and 10 female. Eleven teachers from the sample had a teaching diploma, while 13 had a Bachelor's degree with a teaching qualification and one had a Master's degree with a teaching qualification. Seven of these teachers had teaching experience of 1 to 5 years, six had teaching experience ranging from 6 to 10 years, four had 11 to 15 years of experience in teaching, three had 16 to 20 years, and five had 21 to 25 years' teaching experience.

### Quantitative Findings

The analysis of questionnaires completed by participants revealed the following quantitative findings (cf. Table 1 that emerged from the authors' own work), regarding the methods that teachers used to teach Grade 12 Accounting in large classes.

**Table 1** Methods that teachers used to teach accounting in large Grade 12 classes

| Teaching methods | Frequency | % |
|---|---|---|
| Group discussion | 10 | 40% |
| Lecturing | 4 | 16% |
| Demonstration | 4 | 16% |
| Question and answer | 3 | 12% |
| Pair work | 1 | 4% |
| Dramatization | 1 | 4% |
| Panel of experts | 1 | 4% |
| Debates | 1 | 4% |

Table 1 illustrates that 40% ($n$ = 10) of the teachers used group discussion as a teaching method in large accounting classes; 16% ($n$ = 4) used the lecture method; another 16% ($n$ = 4) used the demonstration method; 12% ($n$ = 3) used the question-and-answer method, and 4% ($n$ = 1) used pairing, dramatization, panel of experts and debates.

### Qualitative Findings

Qualitative data sources in the form of the observation and interview schedules that generated several findings, are discussed next.

#### *Methods that teachers used to teach accounting in a large Grade 12 class*

Our observations of lessons presented by all 10 participants as a prelude to the interviews extended opportunities for us to note worthwhile practices. Among these, valuable occurrences noted were the methods of teaching that the participants preferred to use in most Grade 12 accounting lessons observed. The three methods that were predominantly used by participants were group discussion, question and answer, and lecture and demonstration.

#### Group discussion

During the lesson observations we noted that the participants' use of group discussion as a teaching method featured prominently. Through the use of the discussion method, teachers attempted to provide opportunities for learners to work in groups. The way in which desks were arranged in the classroom had to be changed to accommodate an appropriate arrangement for a group set-up, so that learners would not be facing the chalkboard; they were then seated in groups of four or five, depending on the number of learners in the class.

According to teachers, the introductory phase of the lesson was the most difficult aspect of the group discussion as the learners made too much noise as they arranged the desks in preparation for group formation. The noise was so loud that it could be heard by people walking along the corridors. In an interview, one participant responded as follows to the question, Was the teaching method appropriate for the large class?

> *You involve the students in group discussions and then you ask one of them to give a presentation after the discussion. Everyone tends to be involved; I make the groups to be in smaller numbers so that everyone can participate.* (Nozipho)

Another participant responded as follows to the same question: "*In group discussions, learners are given a question to answer as a group then they present their answers on the board*" (Zodwa).

Yet another participant responded as follows: "*I use group discussions to try to cover a lot of content as the learners discuss most of the work then I summarise the lesson after the group presentations*" (Sindi).

We also observed challenges in effective time management as the teachers were often left without enough time to conclude the lesson. This resulted in the work not concluded during the lesson to be give as homework, or the work was simply not discussed.

### Question and answer

Questions were asked in almost all lessons observed. The questioning method used by the teachers was either in oral or written form. When oral questions were asked, the teacher would either call on specific learners to answer and when questions were asked as a way of correcting work given in previous lessons, chorus answers would be given. In most cases teachers seemed to be racing against time as they succumbed to answers given simultaneously without any attempt to extend an opportunity to individual learners to give their answers. During the interviews the participants were asked how they determined whether the lesson objectives had been achieved. One participant responded with "*... by just asking oral questions*" (Sindi).

Another participant responded to the same as follows: "*I use the question-and-answer method as it tries to involve all learners*" (Pholie).

A third participant stated the following:

> *I explain a concept, give work to be done in class then I move around marking. Although I don't finish marking due to time, the rest of the exercise books are submitted. I then ask learners a series of questions requiring students to provide instant answers that outline the lesson before giving learners homework.* (Happiness)

### Lecture and demonstration

To the question, Was the teaching method appropriate for the large class?, one participant responded as follows: *"I use the lecture and demonstration because it is a challenge to control the class. I would lecture then show some demonstrations on the board on how the accounts are prepared*" (Musa).

Another participant responded to the same question: "*Having a large number of learners takes a lot of time, so I find it best to explain a concept then demonstrate on the board so the learners can later do some activity*" (Sindi).

Another participant's response to the same question was: "*I have a challenge with controlling the class, so I use a teacher-centred approach of deploying an informal lecture method then do some illustrations on the board*" (Muzi).

The qualitative findings seem to correlate with the quantitative results in the sense that they both identified similar methods that teachers used to teach accounting in large classes. The quantitative results indicate that the teachers predominantly used group discussions, lecturing, demonstration and question-and-answer methods for teaching accounting in large classes (cf. Table 1) and these findings are supported by the qualitative findings. This suggests that teachers mostly preferred to use these methods for teaching accounting and in their view, these methods seemed to have been feasible for teaching accounting in large classes in Eswatini. While other methods of teaching such as pair work, dramatization, panel of experts and debates were also used by participants to teach accounting in large classes, they featured to a lesser extent and were less frequently mentioned by participants in both quantitative and qualitative data. Even during lesson observations, these methods were seldomly used for teaching accounting in large classes in Eswatini.

## Discussion

The literature reviewed in this study reports that teachers in large classes resorted to the use of methods such as group work and pair work, whole-class discussions and whole-class activities, role play, oral presentations, giving lectures, and the use of story-telling (Nguyen, 2015), which is consistent with the findings presented in this article. Other methods suggested by Lynch and Pappas (2017) include the use of demonstration and the question-and-answer methods. Findings presented in this article reveal that teachers who taught accounting in large Grade 12 classes largely used group discussions, lecturing, demonstration and the question-and-answer methods, which aligns with the literature reviewed in this study (see Chimbi & Jita, 2021; Lynch & Pappas, 2017; Mintah; 2014; Nguyen, 2015). Participants noted that the collection of skills presented by the members in a group improved the chances of having better ideas being shared. They were of the

opinion that if a learner worked alone, it would not be possible to come up with a number of ideas. By working in a group, learners would be able to brainstorm a number of ideas thus attaining the highest potential from joint efforts.

We also observed that the use of group discussions enabled the ease with which resources could be shared among learners, for instance, working in groups enabled the sharing of inadequate resources such as text books and other instructional materials, while also encouraging the transfer of proficiency and dexterity from the more capable to the less capable learners in a group. The use of the question-and-answer method by participants in their respective large classes was motivated by their desire to complete the syllabus in time, suggesting that a teacher-centred method would enable a large class to complete the syllabus at a reasonable pace. During the lesson observations it was noted that teachers sometimes wrote the answers on the board while leading the discussion through a series of questions that allowed them to keep the class under control, while also catching up on time to finish the syllabus. According to Capel, Leask and Turner (1995) and Kewaze and Welch (2013), class size has an influence on the choice of teaching styles.

During the interviews the participants alluded to the fact that the lecture method was another teaching method used for teaching in large accounting classes. This was mainly for the purpose of controlling the class as learners in large classes were often difficult to manage. It was also observed that teachers would first use the lecture method then demonstrate the preparation of the different accounts being discussed on the board. Kurzweil, Marcellas, Henry and Meyer (2020) agree that the lecture method is the most widely used method when teaching large classes, and could best be applied when lessons are transformed into active environments for learning. Reece and Walker (1997) indicate that where a large group of learners is involved, there could be difficulties in dealing with individuals, leading a teacher to resorting to strategies such as lecturing and demonstration. In other lessons we also observed that the lecture and demonstration methods featured frequently. A teacher would explain a particular term, for example, "capital", to the learners, by illustrating its essence on the board, citing different scenarios to demonstrate how it is used in various contexts other than accounting. In lessons where such methods were used, there seemed to be fewer disruptions from the learners, so the teacher would be able to deliver the lesson properly and conclude the lesson. Blatchford (2012) agrees that teachers might change their style of teaching when faced with large classes.

Drawing on the principle of maximisation (Lazear, 2001) embraced by the theory of economic imperialism that informs this study, teachers who would otherwise have chosen learner-centred methods ultimately choose teacher-centred methods. Teachers' choices of less effective (teacher-centred) methods of teaching Grade 12 accounting therefore happened at the cost of forgoing more effective (learner-centred) methods of teaching, in an effort to respond to a stimulus to teach large classes. This shows, according to this principle, how a little more of one (the less effective methods of teaching) was preferably chosen and used while a little less of the other (the more effective methods of teaching) was used, in order to make teaching accounting in large Grade 12 classes less cumbersome for teachers.

Hornsby and Osman (2014) investigated the implications of large class sizes on teaching and learning in developing countries and found that strategies were available for teachers in large classes to integrate problem-solving, critical thinking and learner engagement, as did the study on which this article is based. While appropriate methods for teaching accounting in large Grade 12 classes are suggested in this article, Asodike and Onyeike (2016) allude that teachers in developing countries should develop methods that work best for them based on their teaching styles and experience in the subject. Rather than focusing on what must be done to reduce large classes into small or moderate classes, it is recommended that researchers in developing countries should focus on finding appropriate and/or alternative methods suitable for teaching in large classes (Ara & Hossain, 2016). It is this recommendation to which we attempted to respond in this article as no research has yet been reported on this in accounting as a curriculum subject in developing countries.

## Conclusion and Recommendations

On the basis of the findings presented in this article we may conclude that most accounting teachers would change their teaching method when teaching large classes in ways that differed from the methods used when teaching the subject in a relatively small class. While we have identified the methods that teachers use to teach accounting in large Grade 12 classes in Eswatini, teachers' choices of methods that can inspire teaching this subject in large classes are not limited to group discussion, question and answer, lecturing and demonstration. Other methods that can be recommended to use in the teaching of accounting in large classes are pair work and dramatization. Pair work and dramatization have been cited as peer-to-peer or peer learning and role play respectively in the literature. Although these methods were not regularly used by participants in the observed lessons, they are worth trying, and further research may reveal whether these methods

may or may not be effective in teaching large accounting classes.

### Authors' Contributions

MAM wrote the manuscript, MVM conducted the analysis of quantitative data and NN conducted the research on which the manuscript reports. MAM and MVM reviewed the final manuscript.

### Notes


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