



Curriculum Management and Pedagogical Content Knowledge Development: Mentor Teachers' Perspectives on Accounting Work-Integrated Learning

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Abstract :

This study explored mentor teachers' perceptions of the teacher education curriculum's role in developing Accounting student-teachers' Pedagogical Content Knowledge (PCK) during Work-Integrated Learning (WIL). The study used an interpretivist qualitative case study design in seven secondary schools in the OR Tambo Inland Education District, South Africa. The study collected data from seven purposively selected Accounting mentor teachers through semi-structured written responses and analyzed them using data condensation, data display, conclusion drawing, and verification. The findings show that micro-teaching, guided lesson planning, school-based practice, feedback, reflection, and authentic classroom engagement consistently supported curriculum-mediated PCK development. However, gaps in Accounting content knowledge, limited practical exposure, inadequate resources, classroom-management challenges, and contextual constraints hindered PCK development. The study concludes that Accounting PCK develops through integrating disciplinary knowledge, subject-specific pedagogy, WIL, mentoring, reflection, and contextual adaptation across contexts. The study implies that teacher education programs should strengthen Accounting content preparation, extend structured teaching practice, enhance mentor lecturer collaboration, provide contextualized learning experiences, and better prepare student-teachers for rural and resource-constrained classrooms.

INTRODUCTION

Accounting teacher education has broad social importance because the quality of accounting instruction influences learners' financial literacy, economic reasoning, and readiness to participate responsibly in personal and professional life (Othman & Ameer, 2024; Twyford et al., 2024). Accounting is not merely a technical school subject; it requires learners to understand, analyze, interpret, and communicate financial information and apply concepts to business-related situations (Arianpoor & Abdollahi, 2026; Calma et al., 2026). In South Africa, curriculum reforms and assessment expectations increasingly emphasize problem-solving, analytical reasoning, and higher-order thinking (Gold et al., 2025; Mahlaba & Ramdhany, 2026). Consequently, teachers need more than accurate accounting knowledge; they require specialized pedagogical capacity to make complex concepts understandable and meaningful. Pedagogical Content Knowledge (PCK), conceptualized by Shulman, connects subject knowledge with

pedagogy, making its development important for effective and socially responsive Accounting education practices (Alemnge & Oben, 2024; Habiyaemye et al., 2023; Mulyadi et al., 2025).

Despite the importance of effective accounting education, learners struggle when teachers present abstract principles, procedures, and financial concepts without sufficient conceptual explanation or meaningful contextualization (Bardien & Lubbe, 2026; Souza et al., 2026). These difficulties can intensify when teachers have limited capacity to diagnose misconceptions, select appropriate examples, adapt explanations, and connect accounting knowledge to learners' experiences (Motsoeneng & Moreeng, 2023; Suro & Anggraeni, 2024; Zhou et al., 2025). Initial teacher education therefore faces the broader problem of preparing student-teachers who can transform disciplinary knowledge into accessible learning opportunities. Research indicates that weaknesses in content knowledge and PCK can influence the quality of accounting teaching and learners' understanding (Dewi et al., 2026; Wedasuwari et al., 2026). The problem extends beyond individual classroom performance because inadequate preparation may constrain learners' opportunities to develop analytical and practical competencies needed for further education, employment, entrepreneurship, and economic participation.

The problem becomes visible during teaching practice in rural and under-resourced South African schools, where student-teachers encounter conditions that may differ from university preparation. In rural schools, limited instructional resources, weak learner foundations, minimal parental support, restricted exposure to real-world business environments, and socioeconomic challenges can shape accounting teaching (Ndovela & Myeza, 2025; Rahmawati et al., 2025; Siyaya & Ajani, 2026). These conditions require student-teachers to adapt explanations, examples, assessment, and classroom activities while maintaining curriculum expectations. Work-Integrated Learning consequently becomes a critical setting in which curriculum knowledge is translated into practical PCK. Mentor teachers observe this translation through lesson planning, concept explanation, learner interaction, assessment, and responses to difficulties. Their perspectives can therefore reveal whether teacher education curriculum adequately equips student-teachers to enact PCK under authentic school conditions.

Previous research has established that PCK develops through the interaction of content knowledge, pedagogy, and practice opportunities. Studies of teacher education highlight the value of coursework, subject methodology, micro-teaching, Work-Integrated Learning, mentoring, assessment, and reflection in professional Learning (Boateng & Tatira, 2023; Zharylgassova et al., 2026). Accounting education research has likewise identified content knowledge and PCK as important influences on teaching quality and learner understanding (Motsoeneng & Moreeng, 2023; Siyaya & Ajani, 2026). However, scholarship often examines PCK development from student-teachers' experiences, university-based preparation, or general teaching perspectives. Less attention has been paid to how school-based accounting mentors interpret the curriculum's contribution to PCK during teaching practice. This gap matters because mentors observe student-teachers' pedagogical decisions in authentic classroom conditions and can identify key curriculum-practice mismatches that other research participants may not notice.

The present study addresses this gap by positioning mentor teachers as interpreters of curriculum-mediated PCK development among accounting student-

teachers in a rural South African setting. Rather than treating PCK as an outcome produced through university coursework, the study examines how curriculum components are perceived to prepare student-teachers for situated pedagogical action during teaching practice. Its state-of-the-art review connects teacher education curriculum, Accounting-specific PCK, and mentor perspectives in the OR Tambo Inland Education District. This focus matters because contextual constraints may require student-teachers to modify explanations, examples, learner support, assessment, and instructional strategies beyond university preparation. Understanding mentors' perspectives can therefore generate strong, context-sensitive evidence to strengthen curriculum coherence, mentoring arrangements, Work-Integrated Learning, and future professional accounting teachers' reflective preparation in rural schools.

The research problem concerns a possible disconnect between curriculum intentions and accounting student-teachers' enactment of PCK during rural teaching practice. The central guiding research question was: How do mentor teachers perceive the role of the teacher education curriculum in developing the PCK of Accounting student-teachers during supervised teaching practice? Mentor perspectives are essential because they can carefully evaluate curriculum-mediated Learning through lesson preparation, conceptual explanations, instructional adaptation, assessment, and classroom interaction. PCK development is strengthened when teacher education curriculum components connect coherently to authentic rural school experiences and are supported through mentoring, reflection, and contextual adaptation. Conversely, fragmented curriculum practice connections across settings may limit student-teachers' ability to transform accounting knowledge into accessible, responsive, equitable, and meaningful learning experiences for diverse learners.

RESEARCH METHODS

This study employed a qualitative research approach using an interpretivist paradigm and a qualitative case study design. The case study design was selected because the study sought an in-depth understanding of how accounting mentor teachers perceived the role of the teacher education curriculum in developing Pedagogical Content Knowledge (PCK) among accounting student-teachers during teaching practice (Mtisi, 2022; Miller et al., 2023). A qualitative case study was considered appropriate because the phenomenon was examined within its natural school-based context, where curriculum preparation was enacted through lesson planning, accounting concept explanation, instructional strategy selection, assessment, learner interaction, and responses to classroom realities. The design enabled the researcher to explore participants' meanings, experiences, and professional interpretations rather than measure predetermined variables numerically. The bounded case comprised the experiences of accounting mentor teachers who supervised student-teachers during Work-Integrated Learning.

The study was conducted in seven secondary schools within the OR Tambo Inland Education District, South Africa. The location was purposively selected because the district represents rural and resource-constrained schooling contexts in which student-teachers encounter diverse learner needs, limited instructional resources, and challenging classroom conditions. These contextual characteristics provided an appropriate setting for examining how curriculum preparation translated into the practical development of Accounting PCK. The participants comprised seven qualified

accounting mentor teachers, purposively selected for their direct involvement in supervising accounting student-teachers during teaching practice. Participants were included if they were qualified secondary school teachers, taught Accounting or a related commerce subject, and had experience mentoring accounting student-teachers during Work-Integrated Learning. The study excluded teachers without such mentoring experience. This sampling strategy ensured that participants possessed relevant professional knowledge of the phenomenon under investigation.

Data were collected from seven Accounting mentor teachers through a semi-structured written response schedule consisting of open-ended questions. The questions elicited participants' perceptions and experiences regarding the teacher education curriculum and its contribution to the development of accounting student-teachers' Pedagogical Content Knowledge (PCK) during Work-Integrated Learning (Khoa et al., 2023; Wadi et al., 2023; Khan & MacEachen, 2022). The study focused on curriculum preparation, accounting content knowledge, pedagogical transformation, lesson planning, instructional strategies, assessment practices, learner engagement, contextual adaptation, mentoring experiences, perceived curriculum gaps, and recommendations for strengthening accounting teacher education. Participants completed the written responses based on their direct experiences of supervising and supporting accounting student-teachers during teaching practice. The written format gave participants sufficient opportunity to reflect on their professional experiences while minimizing disruption to teaching and learning activities in the participating schools.

We analyzed the data through four interconnected stages of qualitative analysis: data condensation, data display, conclusion drawing, and verification (Sukardi et al., 2025; Yusuf et al., 2026). First, we condensed written responses by selecting and organizing statements relevant to curriculum-mediated PCK development. Initial codes captured content knowledge, pedagogical transformation, Work-Integrated Learning, mentoring, curriculum preparation, contextual challenges, and classroom practice. Second, the researchers organized condensed data into thematic categories and matrices to compare participants and identify recurring patterns. Third, the study examined relationships, similarities, differences, and recurring meanings across coded data. Fourth, the researchers verified emerging interpretations by repeatedly comparing themes with original responses. The researchers ensured trustworthiness through credibility, dependability, confirmability, and transferability. Credibility involved repeated engagement with responses and supporting excerpts; dependability required documenting sampling, data collection, coding, and analysis; confirmability linked interpretations to participant evidence; and transferability was supported through contextual descriptions. Ethical procedures included institutional permission, informed consent, voluntary participation, confidentiality, and anonymity.

RESULTS AND DISCUSSION

Results

Curriculum as a Link between Accounting Content and Pedagogy

The first theme, Curriculum as a Link between Accounting Content and Pedagogy, refers to the extent to which the teacher education curriculum enables accounting student-teachers to transform disciplinary knowledge into teachable and meaningful classroom experiences. This study examined the curriculum's influence through the professional experiences of mentor teachers who supervised student-teachers during

teaching practice. Their demographic and professional characteristics are important for interpreting this finding because differences in teaching and mentoring experience may shape how mentors perceive student-teachers' curriculum preparation and classroom performance. Table 1 presents the demographic and professional profiles of the seven mentor teachers whose experiences informed this theme.

Table 1. Demographic and Professional Profile of Participants

Participant	Gender	Age	Qualification	Teaching Experience (Years)	Grades Taught	Subjects Taught	Mentoring Experience (Years)
P1	Female	39	MCom	6	9, 10, 12	EMS & ACC	1 5
P2	Male	32	BEd	10.5	10, 11, 12	EMS, ACC & BS	6 10
P3	Male	45	BEd (Hons)	18	9, 10, 11, 12	EMS & ACC	11 15
P4	Female	45	BEd	12	10, 11	ACC	6 10
P5	Female	46	MEd	22	8, 11, 12	EMS & ACC	11 15
P6	Female	34	BEd	9	9, 10	EMS & BS	1 5
P7	Female	40	Diploma in Education	12	8, 10, 11	EMS & ACC	1 5

Note: EMS = Economic and Management Sciences; ACC = Accounting; BS = Business Studies

Table 1 shows that the seven mentor teachers represented different levels of professional and mentoring experience. Five participants were female, and two were male, while their ages ranged from 32 to 46 years. Their qualifications ranged from a Diploma in Education to master's-level qualifications, and their teaching experience ranged from 6 to 22 years. The participants also taught Grades 8 to 12 and had 1 to 15 years of mentoring experience. This variation matters for interpreting the theme because the mentors' perceptions were shaped by sustained engagement in classroom teaching and student-teacher supervision. This diversity of professional experience enabled the findings to capture curriculum influence from mentors with different levels of exposure to accounting teaching, pedagogical practice, and mentoring student-teachers.

Within this professional context, P5 perceived the integration of theoretical preparation and practical experience as an important influence on PCK development. She explained, "I have seen the teacher education curriculum positively affect PCK when it combines theory with practice, for example, courses that include micro-teaching, lesson planning, and school-based teaching. When student-teachers can practice explaining Accounting concepts, get feedback, and reflect, their ability to connect content to learners' needs grows in a significant way." This response indicates that curriculum influence was linked to a sequence of connected learning experiences rather than a single curriculum component. Micro-teaching provided opportunities for rehearsal, lesson planning supported the organization of accounting content, while feedback and reflection enabled student-teachers to reconsider and improve their instructional decisions. The emphasis on learners' needs further indicates that student-teachers perceived PCK as developing when they learned to adapt accounting knowledge to learners' characteristics and learning requirements.

P6 expressed a similar view, emphasizing structured practical experiences as ways to strengthen PCK. She stated, "The aspects that most strengthen PCK are micro-

teaching, guided lesson planning, and school-based teaching practice. These let student-teachers practice explaining Accounting concepts, receive feedback, and reflect, helping them connect content to learners' real experience." This response reinforces the importance of guided practice and reflection in curriculum-mediated PCK development. P6's emphasis on guided lesson planning suggests that student-teachers require structured support in deciding how Accounting content should be sequenced, explained, and connected to learners' existing knowledge. Her reference to learners' real experiences further indicates that curriculum influence extends beyond pedagogical technique to the contextualization of disciplinary knowledge. The convergence between P5 and P6 therefore suggests that practical rehearsal, guidance, feedback, and reflection were perceived as mechanisms for transforming Accounting content knowledge into pedagogically accessible knowledge.

Table 2. Mentor Teachers' Perceptions of Curriculum Influence on Accounting PCK Development

Informant's Position	Interview Excerpt	Indicator
School-Based Mentor Teacher (P5)	"I have seen the teacher education curriculum positively affect PCK when it combines theory with practice, for example, courses that include micro-teaching, lesson planning, and school-based teaching."	Integration of theory, micro-teaching, lesson planning, and school-based practice
School-Based Mentor Teacher (P5)	"When student-teachers can practice explaining Accounting concepts, get feedback, and reflect, their ability to connect content to learners' needs grows in a significant way."	Concept explanation, feedback, reflection, and responsiveness to learner needs
School-Based Mentor Teacher (P6)	"The aspects that most strengthen PCK are micro-teaching, guided lesson planning, and school-based teaching practice."	Guided practice and pedagogical preparation
School-Based Mentor Teacher (P6)	"These let student-teachers practice explaining Accounting concepts, receive feedback, and reflect, helping them connect content to learners' real experience."	Content pedagogy connection and contextualization
School-Based Mentor Teacher (P1)	"With the changing content in high school, having relevant textbooks is important. New methods introduced in the curriculum [are also important]."	Relevant learning resources and updated teaching approaches

Table 2 indicates that the perceived influence of the curriculum was multidimensional. P5 and P6 emphasized the practical and reflective dimensions of curriculum preparation, particularly micro-teaching, lesson planning, school-based teaching, feedback, and reflection. Together, these elements support the shift from knowing accounting content to knowing how to represent and teach it. P1's response adds the importance of relevant textbooks and updated teaching approaches, indicating that curriculum influence also involves the resources and pedagogical orientations through which content is presented. Across the responses, the curriculum was therefore perceived to influence PCK through an interconnected process involving content preparation, pedagogical rehearsal, classroom application, feedback, reflection, and access to relevant instructional resources.

The observational component of the study examined how curriculum-related preparation was manifested during actual teaching practice. Particular attention focused on student-teachers' lesson organization, explanation of accounting concepts, selection of instructional strategies and examples, learner interaction, assessment practices, and

responses to classroom circumstances. Observation was important because the interview responses represented mentors' perceptions, whereas classroom observation provided evidence of how student-teachers enacted their developing PCK. The observational findings should therefore be interpreted alongside the interview data to determine whether the curriculum-related capacities described by the mentors were visible in classroom practice. Insert specific observational evidence from the observation records to avoid extending the interview evidence beyond what was empirically documented.

Taken together, the findings show that the teacher education curriculum was perceived to support Accounting PCK when it connected disciplinary knowledge with opportunities for pedagogical practice. The mentors consistently referred to micro-teaching, guided lesson planning, school-based teaching, feedback, and reflection as important curriculum experiences. These experiences enabled student-teachers to practice explaining accounting concepts, organize content for instruction, receive professional guidance, reconsider their teaching decisions, and connect disciplinary knowledge with learners' experiences. The evidence therefore suggests that PCK development was not simply acquiring accounting knowledge. Instead, it involved transforming that knowledge into classroom explanations, activities, examples, and instructional decisions that were accessible and relevant to learners.

The data show a progression from curriculum preparation to pedagogical enactment and adaptation. The participants' responses show that micro-teaching creates opportunities for rehearsal, guided lesson planning supports instructional organization, school-based teaching provides authentic opportunities for application, feedback enables refinement, and reflection supports further pedagogical adjustment. Relevant textbooks and updated teaching approaches further support this process. The data indicate a sequential relationship in which accounting content knowledge is first developed through pedagogical preparation, then applied through practical teaching, refined through feedback and reflection, and subsequently adapted to learners' needs and classroom contexts. This pattern shows that mentor teachers perceived curriculum influence as strongest when curriculum components formed a coherent pathway connecting accounting knowledge with pedagogical practice. The sub-finding consequently identifies curriculum practice integration as a central mechanism through which accounting student-teachers develop PCK during teaching practice.

Work-Integrated Learning as a Practical Space for PCK Development

The second theme, Work-Integrated Learning as a Practical Space for PCK Development, is operationally defined as the extent to which WIL enables accounting student-teachers to apply university-based knowledge in authentic classroom settings and develop the capacity to transform accounting content into effective pedagogical practice. In the field, WIL involved direct engagement with learners, classroom responsibilities, teaching strategies, lesson planning, communication, and responses to classroom challenges. P6 described WIL as providing "hands-on classroom experience," allowing student-teachers to apply theory, experiment with teaching strategies, interact with learners, and adapt lessons, thereby bridging content knowledge and pedagogy. Similarly, P7 emphasized that exposure to "real classroom challenges" strengthened student-teachers' confidence and professional development. These accounts indicate that WIL extends beyond a placement requirement by providing an experiential environment in which student-teachers test theoretical knowledge, evaluate

instructional decisions, and develop pedagogical readiness through authentic teaching situations.

The findings further indicate that WIL supports PCK development through a connected process of exposure, application, interaction, feedback, and adaptation. Student-teachers encounter authentic classroom situations, apply accounting knowledge and instructional strategies, and observe how learners respond to their teaching and communication. These experiences help them identify instructional difficulties, reconsider pedagogical decisions, and modify lessons to meet classroom needs. Mentor support reinforces this process through guidance, modeling, and subject-specific feedback, helping student-teachers connect what they know with how accounting should be taught in particular contexts. Thus, WIL functions as a practical, relational learning space where PCK develops progressively through interaction among disciplinary knowledge, pedagogical experimentation, learner responses, and reflective adaptation.



Figure 2. WIL-Mediated Development of Accounting PCK

Figure 2 illustrates Work-Integrated Learning (WIL) as an interconnected practical space for developing accounting student-teachers' Pedagogical Content Knowledge (PCK). The model positions Accounting PCK development at the center, indicating that effective professional Learning emerges through the interaction of four mutually connected dimensions. Theory Practice Integration represents the application of university-based knowledge, showing that disciplinary and pedagogical preparation must translate into classroom practice. Authentic Classroom Engagement exposes student-teachers to real learners and classroom challenges, enabling them to understand contextual demands and evaluate their instructional decisions. Mentored Pedagogical Development strengthens this process through lesson planning, modeling, and feedback from experienced teachers. Adaptive Professional Practice then reflects the development of communication, confidence, and strategic adjustment, showing how practical experiences are progressively transformed into responsive accounting teaching practice effectively.

The observational component of the study examined how these WIL-related experiences manifested during student-teachers' actual classroom participation. Attention focused on how student-teachers translated accounting content into explanations, selected and applied teaching strategies, communicated with learners, responded to learners' difficulties, organized classroom activities, and adapted

instruction to classroom conditions. Observation was important because the interview responses described mentors' perceptions of what student-teachers gained from WIL, whereas classroom observation could demonstrate how these capacities were enacted in practice. The observational evidence should therefore be integrated with the interview findings to establish whether the reported development in instructional practice, communication, learner interaction, and adaptation was visible during teaching. Insert specific classroom behaviors and observation records here from the field notes so the interpretation remains grounded in documented evidence.

Taken together, the findings indicate that WIL was perceived as a practical space in which accounting student-teachers developed PCK through direct engagement with authentic teaching situations. The mentors' accounts show that student-teachers applied theoretical knowledge, experimented with instructional strategies, interacted with real learners, experienced classroom challenges, developed communication skills, and received guidance from experienced teachers. The findings further indicate that WIL became more meaningful with structured mentoring, including lesson-planning guidance, teaching demonstrations, subject-specific feedback, and help connecting accounting concepts to learners' everyday experiences. In this sense, WIL was not simply a context for applying previously acquired knowledge; it was a developmental environment in which knowledge was tested, adjusted, and progressively transformed through classroom experience.

The data show a pattern of progressively integrating theoretical preparation, authentic classroom experience, pedagogical experimentation, learner interaction, mentoring, feedback, and instructional adaptation. P6's account highlights the shift from applying theory to testing strategies and adapting lessons, while P7 emphasizes how authentic classroom challenges build professional confidence. P4 identifies improved communication as an additional outcome, whereas P5 demonstrates that mentoring strengthens the process through guidance, modeling, feedback, and contextualization of accounting content. The data therefore show a consistent pattern in which WIL creates opportunities for student-teachers to encounter real teaching conditions, apply and evaluate their knowledge, respond to learners, receive professional support, and refine their pedagogical decisions. The sub-finding therefore shows that WIL contributes to Accounting PCK development through sustained experiential engagement rather than classroom exposure alone.

Curriculum and Contextual Constraints in Accounting PCK

This sub-finding is operationally defined as the curriculum and contextual conditions that shape accounting student-teachers' ability to develop and enact Pedagogical Content Knowledge (PCK). In the field, these conditions were reflected in weaknesses in accounting content knowledge, difficulties transforming disciplinary knowledge into meaningful instruction, limited practical exposure, insufficient teaching resources, classroom-management challenges, uneven learner motivation, and limited preparation for rural, resource-constrained schools. The findings also include mentors' recommendations to address these limitations through stronger accounting content preparation, extended teaching practice, structured mentoring, improved university school communication, contextualized learning experiences, and preparation for authentic classroom conditions. It therefore links identified weaknesses to the conditions sustaining them and the professional support participants proposed to strengthen Accounting PCK development.

P3 identified weaknesses in accounting content preparation among some student-teachers. He stated, "I think the universities sometimes focus on teaching strategies and do not prepare the student-teachers in content. I am basing this on my experience." He further identified "Ledger accounts and financial statements" as difficult areas and explained that he normally planned and prepared with student-teachers before they entered class. This evidence indicates that curriculum gaps became visible when student-teachers were required to teach conceptually and procedurally demanding accounting content. P3's preparation practice also shows that mentors sometimes provided additional support to address weaknesses in disciplinary knowledge. The finding therefore indicates that adequate accounting content knowledge remains an important foundation for pedagogical transformation during enactment and preparation.

P5 identified limited practical preparation and contextual complexity as additional concerns. She explained, "I feel that there are inadequate practical experience opportunities, limited access to diverse teaching resources, and a curriculum that doesn't fully prepare them for the complexity of teaching Accounting concepts." P6 similarly reported "limited classroom practice and also a heavy focus on theory," which made practical PCK development difficult and constrained connections between accounting concepts and learners' real-life experiences. These accounts indicate that the perceived gap extended beyond disciplinary knowledge to opportunities for transforming knowledge through authentic teaching. P5's emphasis on practical exposure and P6's concern about theory practice disconnection suggest that curriculum adequacy was judged by its capacity to prepare student-teachers for actual Accounting classrooms.

The data reveal a connected process in which curriculum gaps and contextual constraints shape pedagogical difficulties and generate demands for stronger professional preparation. Insufficient Accounting content preparation and limited practical exposure may restrict student-teachers' capacity to transform disciplinary knowledge into meaningful instruction. These difficulties can become more pronounced when they encounter resource shortages, limited access to calculators and teaching materials, classroom-management problems, communication difficulties, and uneven learner motivation. Mentors therefore emphasized stronger content preparation, extended practical exposure, structured mentoring, contextualized examples, and improved university school communication. The findings suggest that curriculum improvement should address both the knowledge student-teachers acquire and their capacity to apply it under authentic school conditions, while further strengthening mentor support for PCK development.

Use observational evidence to show how the reported curriculum and contextual constraints appeared in student-teachers' actual classroom practice. Pay particular attention to explanations of difficult accounting concepts, use of teaching resources and calculators, classroom organization, learner participation, communication, and adaptation of instructional strategies. Observation should also examine whether student-teachers demonstrated sufficient content knowledge and transformed accounting concepts into explanations appropriate to learners' levels of understanding. Specific field-note evidence can show whether reported difficulties were visible in classroom enactment and whether mentors supported teaching. Where observations document adjusted explanations, improvised resources, classroom-management responses, or mentor assistance, these instances can strengthen triangulation between reported

perceptions and observed practice and further strengthen the interpretation of contextual constraints.

The findings indicate that the interaction between curriculum preparation and the contextual realities of teaching practice shapes Accounting PCK development. Mentors identified gaps in Accounting content knowledge, limited practical exposure, difficulty transforming content into meaningful instruction, inadequate resources, classroom-management challenges, and uneven learner motivation. Their recommendations addressed these interconnected concerns through stronger content preparation, longer and more structured teaching practice, contextualized examples, mentor development, coordinated university-school communication, and preparation for rural classroom conditions. The emerging pattern therefore suggests that PCK development depends not on curriculum content alone, but on how effectively teacher education connects disciplinary knowledge with practical experience, mentoring, and contextual adaptation. This pattern reflects alignment between curriculum practice in teacher education and practice.

Discussion

The findings show that mentor teachers perceived curriculum-mediated PCK development as strongest when accounting content, pedagogy, micro-teaching, lesson planning, WIL, feedback, and reflection were connected. This finding aligns with Shulman's view that PCK emerges by integrating subject matter and pedagogy (Johnson, 2025; Tallman, 2023). It also supports Akin & Bora (2026), who emphasize transforming subject knowledge into teachable forms. Teacher education structures as influential in accounting teachers' PCK development (Wilmot et al., 2023; Abrori & Fadhail, 2025). This study extends these accounts by showing that mentors value curriculum processes that make accounting concepts explainable, sequenced, contextualized, and assessable in school classrooms.

The findings further position WIL as a mechanism for enacting and refining PCK. Mentor teachers associated WIL with authentic learners, responsibilities, communication, confidence, adaptation, mentoring, and feedback. This aligns with Jackson & Dean (2023), who link WIL to practical competence and professional identity, and Mabalané (2022), who highlights structured support for student-teacher readiness. It also accords with Lertdechapat & Faikhamta (2025), who emphasize planning, teaching, reflection, collaboration, and mentoring. However, these findings also add a subject-specific accounting teacher-education perspective by situating these processes within WIL-mediated PCK development.

A further finding concerns gaps in accounting content knowledge and pedagogical transformation. Mentors reported difficulties with ledger accounts, financial statements, meaningful explanations, learner understanding, and confidence. This supports Ngwenya and Hlophe (2022), who show that accounting teaching requires scenarios, case studies, and problem-solving for complex learning demands (Sithole, 2026; Sithole et al., 2025). It also aligns with Ndlovu et al. (2023), who emphasize presentation, worked examples, and cognitive load. This study extends this literature by linking these difficulties to student-teachers' preparation before and during teaching practice. The evidence suggests that knowing accounting procedures does not necessarily enable student-teachers to explain relationships, anticipate misconceptions, or support understanding (Arianpoor & Abdollahi, 2026; Twyford et al., 2024; Wilmot et al., 2023).

The findings also show that curriculum limitations interact with rural classroom constraints. Mentors identified limited practical exposure, an overemphasis on theory, inadequate resources, calculator shortages, discipline challenges, low motivation, and communication difficulties (Alemnge & Oben, 2024; Motsoeneng & Moreeng, 2023). These findings align with Ngwenya et al. (2026), who identify contextual constraints affecting rural accounting teaching, and Nag et al. (2026), who highlight infrastructure, resources, staffing, language, and learner-experience challenges. This study adds a teacher-education perspective by showing that teacher-teachers should develop contextual responsiveness before student-teachers encounter such conditions (Johnson, 2025; Siyaya & Ajani, 2026). Thus, Accounting PCK includes content and pedagogy, as well as the capacity to adapt explanations, examples, activities, and assessment to resource-constrained classrooms.

The mentors' recommendations imply that accounting teacher education requires alignment among content preparation, methodology, WIL, mentoring, communication, and contextual preparation. The study proposed longer, structured teaching practice, micro-teaching, mentor development, clearer assessment expectations, and contextualized examples to strengthen alignment. Theoretically, these findings extend PCK discussions by positioning curriculum mediation and contextual adaptation as interconnected conditions of PCK development (Johnson, 2025; Tallman, 2023). Practically, universities could integrate accounting content and methodology more deliberately, increase supervised practice, prepare students for rural teaching conditions, and formalize mentor lecturer collaboration. Schools could also strengthen feedback and lesson-planning support. Such measures may strengthen continuity between university learning and classroom enactment during WIL for Accounting student-teachers.

Overall, the study contributes by conceptualizing Accounting PCK development as a curriculum-mediated process across university preparation, WIL, mentoring, reflection, and contextual adaptation. This contribution aligns with Shulman's framework but extends it by foregrounding how curriculum structures shape opportunities to develop and demonstrate PCK (Chan & Park, 2026; Johnson, 2025). The study contributes empirically by centering seven mentor teachers' perspectives in a rural South African district, where Accounting teaching faces resource and contextual constraints. Practically, the findings support a coherent model linking content knowledge, subject-specific pedagogy, structured WIL, mentoring, and contextual responsiveness. This offers teacher educators a framework for strengthening accounting teacher preparation.

CONCLUSION

This study concludes that Accounting PCK development is most meaningful when content knowledge, subject-specific pedagogy, work-integrated Learning (WIL), mentoring feedback, reflective practice, and contextual responsiveness are integrated as an interconnected curriculum process. The key lesson is that preparing effective accounting student-teachers requires more than disciplinary knowledge; it requires curriculum structures that enable them to transform accounting knowledge into pedagogically appropriate, context-sensitive practice, particularly in rural and resource-constrained classrooms. The study contributes to scholarship by conceptualizing Accounting PCK as a curriculum-mediated, dynamic, and context-dependent process in which university preparation, school-based mentoring, WIL, reflective Learning, and contextual adaptation interact to shape professional knowledge. The research

implication is that future scholarship should move beyond examining PCK components in isolation and investigate their interactions over time and across university, school, and community contexts, using longitudinal and multi-context approaches to explain how Accounting PCK develops and is enacted in diverse classrooms. However, the study is limited by its focus on seven mentor teachers from a single education district, which constrains the transferability of the findings. Future research should therefore use larger, more diverse samples across educational settings and incorporate the perspectives of student-teachers, teacher educators, mentors, and learners to examine further how curriculum, mentoring, WIL, and contextual conditions collectively shape Accounting PCK across diverse teaching contexts.

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CONFLICTS OF INTEREST

The authors declare no conflict of interest.

USE OF ARTIFICIAL INTELLIGENCE (AI)-ASSISTED TECHNOLOGY

The authors used Claude (Anthropic) solely as a language-support tool to assist with English grammar, wording, and clarity. It was not used to generate, analyze, or interpret the research data. The authors remain fully responsible for this study's content, analysis, and conclusions.

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