Examination of the Effect of English Language on Limited English Proficiency Accounting Learners in South Africa

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South Africa has eleven official languages and learners are initially taught in their mother tongue (from Grades 1 to 3). Most subsequent teaching occurs in English or Afrikaans which creates a problem for most learners whose mother tongue is neither of the aforementioned. The aim of this study is to probe into the effects of English as the language of learning for Limited English Proficiency (LEP) Grade 10 Accounting learners in the Free State Province, South Africa. The literature addresses the conceptual framework of social constructivism and the influence of bilingualism and code-switching on LEP learners. Qualitative research was employed to gather data from participants in three education districts in the Free State province, namely Motheo, Lejweleputswa and Fezile Dabi. Thirty Grade 10 Accounting LEP learners were purposively sampled as they were able to provide their experiences and opinions regarding the language of learning in the classroom. Open-ended questionnaires were employed to gather data. The key findings were that LEP learners have difficulty communicating in academic English, have poor English language application skills, lack of vocabulary and inadequate English reading, writing, speaking and listening skills. In addition, the use of mother tongue during teaching and learning seems common practice in these schools and affects the performance of LEP Accounting learners. Resourcing teachers and working together in assisting LEP Accounting learners can address this problem.

Key words: Accounting, Bilingualism, Code-switching, Limited English proficiency, Mother tongue
1. Introduction

South Africa is a diverse country renowned for its racial and cultural tensions. Language issues have long been an area of consideration and sensitivity in the context of South African Education. Limited English Proficiency (LEP) of learners is one of the most pressing of these language issues. English language proficiency among young South Africans for whom English is not their mother tongue is low (Monyai 2010). In this study, the researchers investigated the effects of English as the language of learning for LEP Grade 10 Accounting learners, identify the problems that influence their learning through English, and provide a strategy aiming to address this long-standing problem in South Africa.

Wright and Bilica (2007) explain that modern educational theory, as evidenced in the conceptual change learning model, internationally encourages Accounting teachers to focus less on fact-based, rote-learning and more on conceptually driven teaching. This requires teachers to plan teaching by first acquiring information about learners' prior knowledge and then using this to structure lessons. Ellis (2012) further proposes that besides learners' prior knowledge and experiences, language and interpersonal relations between teachers and learners in the classroom are necessary for successful learning. Consequently, language plays an important role in the teaching and learning of Accounting.

According to Ferreira (2011), South Africa has eleven official languages. English, which is the language of learning for more than 80% of Grade 10 learners in South Africa (DBE, 2010:11), is the mother tongue of only 9.6% of the South African population. The deduction can thus be made that most Grade 10 Accounting learners use English as language of learning in the classroom. Learners are initially taught in their mother tongue (from Grades 1 to 3) and most subsequent teaching takes place in English or Afrikaans. Consequently, learners in the Accounting classroom not only have to learn the subject matter, but have to cope with language comprehension too. Ferris (2009) points out that the majority of South Africa's teachers, especially in secondary schools, work in classrooms where English is the language of learning, but is not the mother tongue of either the teachers or the learners. Harbert, McConnell, Geniet, Miller and Whiteman (2009) also point out that, after poverty, language, and in particular proficiency in the language of learning, is the largest single factor that affects learner performance at school. Learners are not only communicating in classrooms in a second language, but are to use it as the language of learning in all their other subjects. Teachers are therefore faced with the dual challenge of teaching a particular subject, such as Accounting, in English, while learners are still learning the language.

2. Conceptual Framework: Social Constructivist Model

Marshall and Brindley (2015) claim that the social constructivist’s position of learning is that it is inherently social, and that learning can be facilitated through some type of intervention. The peers and teachers are to provide the situation, pose problems and supply the necessary
assistance to LEP Grade 10 Accounting learners, which will encourage the construction of knowledge. The impact of the above-mentioned situation lies in the importance of the partnership and interaction between teachers and learners, as well as the interaction between learners and learners. It is through this interaction that teachers and peers undertake a mediating role towards LEP Grade 10 Accounting learners.

Kale (2007) asserts that the construction of knowledge examines the development of the jointly constructed understandings of the world. It assumes that understanding, significance, and meaning are developed not separately within the individual, but in coordination with other human beings. Zelazo (2013) advocates that the elements most important to the social-constructivist theory are:

- the assumption that human beings rationalize their experience by creating a model of the social world and how it functions; and
- language is the most essential system through which humans construct reality. The individual(s) interactions and experiences is the process where the learning and understanding of reality takes place by the individual.

Khoza (2013) indicates that there are four stakeholders involved in the learning process, that is, the learner, the teacher, the environment and the learning material. All parties must work in partnership and need to complement each other. The role of the teacher in a social constructivist’s setting is that they and their learners are equally involved in learning from each other.

Vygotsky (1978) states that language is one of the signs or tools employed by learners to regulate or command their own behaviour. Thus, higher mental functioning normally takes place in conversation and collaboration. As language is the basic communicative tool, it unites the functions of social interaction of thinking, as well as employing word meaning or conceptual understanding as a unit of both communicating and thinking. We state that the learners in need are Grade 10 Accounting learners with LEP. These are the learners who use one language (mother tongue) at home, and another (English) as language of learning.

3. Bilingualism

The term bilingualism refers to the knowledge and use of two languages by an individual or community (Shin 2013). In a school context this entails that all learners should have access to, or need to use, at least two languages. Bilingualism, however, does not necessarily mean that these learners are proficient and competent in both languages (Strazny 2011).

LEP learners in South Africa may seem to be able to communicate in their second language, but their intellectual development, which is linked with language development, is disturbed by
the alteration between the two languages. While the second language (English) is the language of learning at school, the balance is directed back to the first language at home (Heyman and Cassola 2012). Cummins (1984) draws the distinction between additive bilingualism and subtractive bilingualism based on the social position of each of the bilingual languages. Additive bilingualism is applied to a context in which speakers of any language are introduced to a second language in addition to the continued educational use of the first language as language of learning. With additive bilingualism, both languages are valued and strengthened so that both languages have a complementary and favourable cognitive and social effect on the learner's development (Murillo, Villenas, Galvan, Murioz, Martinez and Machado-Casas, 2010; Baker 2011).

Subtractive bilingualism, on the other hand, necessitates that a learner learns a second language at the expense of the first language (August and Shnaham 2008; Meisel 2011). It is applied to a context in which speakers of typically low-status languages are expected to become proficient in a second language which is generally a leading language of high status. During the process of acquiring the second language, the mother tongue is either abruptly or gradually replaced as a language of learning in the school. This transpires when the social environments of learning depreciate learners’ first language and their relating culture. Subtractive bilingualism, therefore, may obstruct cognitive and social development (Fortune and Tedek 2008).

Currently, most secondary school learners in South Africa are exposed to subtractive bilingualism. Mother tongue instruction in schools in the previously disadvantaged communities, ends after the completion of the Foundation phase (Grade 3). Thereafter the major language of learning is English, with the mother tongue only taken as a subject (DBE 2010). Learners in the Grade 10 Accounting classroom need a certain level of English proficiency to ensure academic success.

4. Code-switching

Code-switching is when teachers alternate between the mother tongue of the learners and the language of learning of the school (Mahofa 2014). Code-switching can assist with intercultural communication in classrooms, with expanding teachers’ explanations, with confirmation that a learner has understood what was explained, with classroom discipline (where code-switching is used when reprimanding learners), and for classroom management, for example, to gain and keep learners’ attention or to encourage classroom participation (Leung and Street 2014).

An important code-switching function is to assist learners in their understanding of concepts and ideas, and in their communicating of this understanding. In such an instance, code-switching is used as a teaching strategy. An example would be when a teacher code switches to Sesotho to explain a certain concept and thereafter repeats in English what was explained. Although English is the language of learning, the aim is to further explain and emphasise (Uys 2010). The literature presents code-switching as a valuable tool which teachers use to mediate,
particularly in situations where learners have limited proficiency in the official language of learning (Mashiyi 2011).

Based on their observations, Mashangoane, Dudu and Hwajisi (2013) recommend that code-switching should be encouraged as a means to enable learners to talk more freely in class, and that learners should be encouraged to use their mother tongue as a resource to express themselves.

Generally, code-switching from the language of learning to mother tongue at school means to ensure that the speaker’s mother tongue is not relegated to a lower status compared to English which was associated with professionalism, science and technology. However, some learners code-switch due to the inadequacy of their proficiency in the language of learning (Mokgwathi 2011). Makoe and McKinney (2014) state that despite the fact that code-switching is a very common language practice in schools in rural and township settings, Education department advisors and officials criticise the use of code-switching by teachers. It is the ideology of languages as pure and bounded that underlies the guilt commonly expressed by teachers who do use code-switching in classrooms where the language of learning is English, despite English not being the mother tongue of learners. For example, one of the teachers in Probyn’s (2009) research refers to her use of code-switching as ‘smuggling in the vernacular’.

Regardless of the post-apartheid transformation in South Africa, English continues to be regarded as a powerful language commodity and its position undeniable, while other language practices are not similarly accepted as resources in the learning process and are considered to be inadequate and futile for communication purposes, teaching and learning.

5. Purpose of the study

The purpose of this study is to investigate the effects of English as the language of learning for Limited English Proficiency (LEP) Grade 10 Accounting learners, to identify the problems that influence learners’ learning through English, and to provide a strategy aiming to address this long-standing problem in South African schools.

6. Method

The study utilized a phenomenological qualitative inquiry (Ary, Jacobs, Razavieh & Sorensen (2009) to get an in-depth understanding of challenges faced by LEP Grade Accounting learners from the Accounting learners’ perspective in South African schools. The phenomenological approach is appropriate for studies with the goal to explore the effects of English language to LEP Accounting learners in the Free State province of South Africa.
7. Participants

Thirty Grade 10 Accounting LEP learners were purposively sampled as they were able to provide their experiences and opinions regarding the language of learning in the classroom. The participants were mainly black, and some of them are from rural communities in South Africa and speak Setswana, Sesotho and isiXhosa as their mother tongue.

8. Data collection and Procedure

Data on the language challenges faced were collected from 30 Accounting learners using semi-structured individual interviews and open-ended questionnaires. The approval to conduct research was granted by the Department of Basic Education in the Free State Province in South Africa. The names of participants were not identified for ethical reasons. They were selected using the guidelines for purposeful sampling (Jonson & Christensen, 2012). A tape recorder was used to record the interviews while note taking was also utilized to collect the data.

Data were thematically analysed using open coding procedures (Hesse-Biber and Leavy, 2010). These involved systematically organizing, categorizing and summarizing data and describing it in meaningful themes. Themes were assigned codes in an attempt to condense the data into categories.

9. Ethics

As this research focuses primarily on human beings (learners), the researchers were ethically responsible for protecting the rights and welfare of such participants. The researchers attempted to gain the trust and cooperation of all the participants and gave them an undertaking that the information collected would be kept confidential. The participants were informed from the outset that their participation is voluntary. Due permission was sought and received from the Free State Department of Basic Education to conduct research in schools.

10. Theoretical framework

The study utilised a constructivist learning theory and this theory is strongly influenced by the ideas of Vygotsky who recognizes that learning is a process that occurs within social interactions and emphasizes the cultural and social context which influences learning (Jacobs, Vakalisa & Gawe, 2011). In essence this theory explains how learners can generate knowledge and meaning from an interaction between their experiences and their ideas; and only make complex information their own if they observe and transform it individually and also constantly test and revise new information (Dunn, 2005).
11. Findings and Discussion

11.1 Theme 1: Effect of English as Language of Learning

Participants said that they struggle to understand English and also find it difficult to use in formal academic situations. Their major problem is expressing themselves properly in English in a formal learning environment such as the classroom. They also indicated that most tasks that involve creative writing and creative thinking were always a cause for concern as most of them struggle with this aspect of language. Participant #25, female: “...difficult to understand, to talk, say things in the classroom, difficult to write and think”.

They indicated that they struggle also when they are assessed by the Accounting teacher. They indicated that their lack of English language skills contributed to their poor reading and writing skills when reading and answering questions during tests or examinations. The negative impact of English on the cognitive development was identified as the main cause of their poor academic performance. Participant #9, female: “Yes, I struggle a lot in the classroom and in examinations, eish I do not understand some concepts and it makes us not perform in our academics”.

Participants experience problems with English as language of learning. It was clear to the researcher that they do not understand the Accounting concepts. They struggle to express themselves in English and many gave the impression that they know what was asked, but that they found it difficult expressing what they intended. Zheng (2015) agrees that LEP learners will experience problems with reading and comprehension of words and Accounting terminology. This has a negative impact on their academic performance as such learners will experience problems in answering case studies, assignments, tests and examinations. It seems as if some words used by the teacher to explain certain concepts are unfamiliar to them. We deduced that many of these participants had difficulty explaining their battle with English in the classroom. This is supported by Steenkamp, Baard and Frick (2009) who state that the level of understanding of Accounting learners can be affected by language especially because it is taught in English and not their mother tongue, and as a result, many learners do not understand Accounting concepts.

11.2 Theme 2: Class Participation

Most participants answered that they do not participate in the Accounting classroom even to ask questions because they do not know how to express themselves properly in English. They asserted that their problem is that the Accounting concepts and Accounting terminology used by the teachers are difficult for them. Participant #9, female: “I am not participating because English is difficult, teachers use difficult concepts and Accounting language”.

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They claimed that they do not always take part in class discussions. Their reason was that if they understand the task or question, they take part, but if they do not understand, they wait for their peers to explain the questions to them and lead the discussion. It will depend on whether they had knowledge of the topic or not. If they had been exposed to the topic, understand the topic and difficult concepts are not used, they actively joined and contributed. Participant’s #16 female: “Not participating if the task or question is difficult, we better wait for classroom to explain to us, if we do not understand the question not participating unless we understand the topic and concepts then we can participate”.

They emphasised their lack of vocabulary, their inability to construct logical sentences to reply to questions and their inability to express themselves in English. They further mentioned that they are afraid of making mistakes when participating in the classroom. Lack of necessary vocabulary contributed to their inability to express their thoughts clearly in the Accounting classroom. Participant #25, female: “Difficult to write a sentence, afraid to make mistakes in the classroom I do not understand English, difficult to contribute because English is complicated and Accounting transactions are difficult, cannot answer the questions if the teacher ask questions”.

A few participants claimed that they participate only if they are with their fellow learners because they have freedom to ask questions and clarity because they are of the same age as their fellow learners. They further indicated that they feel free to participate without the presence of the Accounting teachers because they are afraid to make mistakes in the presence of their teacher. Participant #2, male: “I only participate in a group with my peer not in the classroom because I do not understand English and Accounting concepts, even if I make mistakes I am not afraid because the teacher is not around”.

We are of the opinion that LEP Accounting learners are afraid to participate in the class because of their struggle with English. Since they cannot express themselves in English this prevents them from participating fully in the Accounting classroom. They rather keep quiet and falsely let the teacher believe they understand. LEP learners are afraid to be embarrassed by other learners in the class and were all adamant that their lack of English language skills was the major contributing factor towards their non-participation in the classroom. This is supported by Meece and Eccles (2010), as well as Anfara and Mertens (2007) who claim that LEP learners struggle to read with comprehension, as well as speak with authority in Accounting issues due to the lack of English language skills. They lack confidence and it deters them from participating in the classroom to avoid making mistakes and providing teachers with wrong answers. Thus as a result of this alienation, LEP learners are at an increased risk of not participating in the classroom and performing well in Accounting, afraid to ask questions with the stress of not feeling accepted and being labelled as slow learners.
11.3 **Theme 3: Explanation and Assistance by and from Accounting Teachers**

Participants said that they do not get assistance from the teacher, and mentioned that they do not understand the teachers because they use difficult concepts and terminology in Accounting classrooms. They indicated that they struggle to understand the Accounting terms when explained to them in English. Participant #9, female: “*We do not get assistance from our teacher and English language is difficult, teacher use difficult terms*”.

In addition, participants stated that many Accounting concepts are abstract and teachers find it difficult to explain such concepts because they are themselves not fluent in English. They indicated that teachers seem frustrated with LEP learners and as a result do not always assist them with clarification of concepts, which affects their academic performance. Participant #8, male: “*The teacher does not assist us with Accounting concepts even with English language, as learners we are not good in English, also our teachers are not good and it is a problem because the teachers will shouting at us and angry with us and affect our performance*”. Participants also indicated that the teachers cannot assist all of them because of the number of learners in the classroom. Large classes create an enormous challenge in producing productive learning environments where effective teaching and assessment strategies are crucial. They asserted that teachers cannot practice a variety of methods, such as higher-order questioning and active learning approaches. In fact, teachers are effectively confined to the “chalk and talk” instructional method. Teachers cannot persuade or take all learners to task to participate and they tend to ignore those who are passive. Participant #28, female: “*…we do not get explanation and assistance because of number of learners in class, not assess accordingly, teacher use one method, use simple questions, consider learners who are good and active*”.

Participants asserted that organising, planning and presenting lessons in a large class, may constitute another challenge for Accounting teachers as LEP Accounting learners’ academic abilities may differ - some being slow in understanding while others are quicker to grasp certain concepts. It is difficult for the Accounting teacher to ensure that those who do not understand are assisted, while those who understand do not get bored with a slower pace. Participant #1, female: “*It is difficult for the teachers to help us because of the challenge of managing the classroom, we have slow and fast learners in the classroom*”.

Learners do not seem to get the necessary support from their Accounting teachers. It seems as if some teachers are not as patient with these learners as they should be as a result of frustration to keep a steady pace in the classroom. It seems to the researcher that not all teachers seem to know what to do to assist LEP learners in the Accounting classroom. It is also evident that large classes and time constraints to cover the syllabus are contributory factors affecting the attention provided by teachers. This is in line with Vang (2016) who points out that large classes can make the task of the teacher very difficult, as the teacher cannot support or give LEP learners extra attention. Ashford and Le-Croy (2013) stress how higher mental functions developed through social interaction with significant people in a learner’s life; particularly parents,
teachers, adults and peers help the LEP Accounting learner to learn better and to share ideas with other people and the mediator.

11.4 Theme 4: Language Usage in the Classroom

All participants asserted that they would prefer to study through their mother tongue as it will lead to a more learner-centred than the current teacher-centred learning environment that reinforces passiveness and silence in the classroom. Participants felt that English prohibits them from being directly involved in the lesson and to own the debate in the classroom. Participant #9, female: “I prefer mother tongue because I am free in the classroom and active”.

In addition, English suppresses their potential and liberty to express themselves freely. Mother tongue is clearly the key to communicate and comprehend in the Accounting classroom when it is used as the language of learning and teaching. They further claimed that if they express themselves freely in their mother tongue, Accounting teachers can assess what has been learned, what remains to be taught and also which LEP learners need further assistance. Participant #28, female: “We prefer our mother tongue because we can comment, participate freely, express ourselves in the classroom, the teachers can easily have an idea of the learner’s progress and which learners need help”.

Moreover, some of them claimed that they use both English and their mother tongue to respond to the questions or discussions in the classroom. They claimed that it is normal for them that both languages are used in the classroom. Participants claimed that using both languages helps them to understand Accounting concepts. Participant #30, male mentioned: “Most of us in the classroom we answering in our language, Sesotho or Setswana and then sometimes the teacher will use English and then sometimes our own language”.

Only two participants preferred English to be used by teachers when explaining Accounting concepts. Accounting should be taught in English for them to be able to study Accounting at universities, since it is the language of learning at universities. Assessment occurs in English, so they need to get as much exposure to English in the classroom as possible. Participant #4, female: “I think we must use English because at University we will use English not mother tongue, even when we are assessed by the teachers”.

The dual use of English and home languages in the classroom situation were seen as important by learner participants. LEP learners seemed comfortable with the idea of using English and mother tongue interchangeably in the teaching and learning situation. Participants felt that if the teachers use English and mother tongue they understand Accounting and it allows free communication between the teachers and other learners. In this way they learn English and they understand more due to mother tongue explanations. Leung and Street (2014) argue that code-switching can assist with communication in classrooms, with expanding teachers’ explanations, with confirmation that a learner has understood what was explained, with
classroom discipline and explaining Accounting concepts. LEP learners are of the opinion that mother tongue clarifies many difficult points and concepts in Accounting rather than when they are explained in English only. As tests and examinations are to be written in English, it is important that the mother tongue of learners are not misused to the detriment of English. Learners need to have the English capacity to be able to convey their answers in English during assessment. It is my opinion that there is a definite case to be made out for code-switching as an official policy for language usage in the classroom.

12. Implications and recommendations

LEP learners are learners who are unable to communicate fluently or learn effectively in English, who often come from non-English-speaking homes and backgrounds, and who typically require specialized or modified instruction in both the English language and in their academic subjects.

LEP learners will be empowered if they are engaged in classrooms where oral and written activities are part of the process of negotiating knowledge, thoughts and experiences. LEP learners must realise their capability and potential; it is important that teachers are committed, engage other stakeholders and use various teaching strategies to enable academic success of learners.

It is imperative for LEP learners to acquire English proficiency on the CALP level. The central role of the mother tongue should be recognised and supported, particularly in the early stages of cognitive development. The ideal is thus that LEP learners should study through their mother tongue for as long as possible. Through education in their first language, LEP learners continue to acquire academic and cognitive skills, while they acquire the necessary language skills in English.

- Accounting teachers should start each topic by firstly explaining the theory and basic Accounting concepts linked to that specific topic. This support could be in the form of remedial intervention in the Accounting classroom or after the classes and teachers should provide this, concentrating on basic Accounting concepts.
- LEP learners should be provided with adequate resources at school and at home for the purpose of improving their English language skills. This can be done in partnership with parents, who can play a critical role in motivating learners to read and provide them with story books, magazines and newspapers.
- LEP Accounting learners need support from both teachers and parents to succeed academically. Different methods must be promoted in the classroom to encourage LEP learners to participate. Code-switching and scaffolding must be effected for the sake of LEP learners who are afraid to participate due to lack of English language skills, although they may know the answers.
- Cooperative learning should be used in the teaching of Accounting, as it allows both parties (teachers and learners) to interact and share information in Accounting discussions. These interactions can be between teacher and learner, and learner and learner. This includes providing LEP Accounting learners with small group activities to co-operate through discussion and report writing to improve their English language skills.
- Mother tongue education should be considered seriously as a solution to English language of learning challenges faced by LEP learners. They are comfortable with the use of their mother tongue in the classroom (through code-switching) and feel free to express themselves in their own language.

12. Concussion

The results from the questionnaires and interviews with the LEP learners confirm that Grade 10 Accounting learners with LEP, experience major problems with English as the language of learning. Many LEP learners argue that English language is a business and global language that can open the doors for employment. The results indicated that the perception exist that English may assist LEP learners to become more fluent when exposed to the language in the classroom situation. The reality however is that the results of the study indicated that LEP learners have difficulty in achieving academically with their current level of English proficiency. Many LEP learners were unable to answer questions given to them and some questions had to be rephrased for them to understand. Some learners gave the researcher irrelevant information when answering questions. Some left blank spaces and did not answer the questions at all.

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