

Cultural Expressions as Tools for Bridging Language Barriers in Accounting Education

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ABSTRACT

Language plays a pivotal role in mediating meaning-making and conceptual understanding, particularly in abstract subjects like accounting. In South Africa's multilingual education context, English remains the dominant language of instruction, even though it is a second or third language for most learners, which often limits epistemic access and contributes to persistent underachievement. This paper aims to explore how Accounting teachers utilise isiZulu cultural expressions as pedagogical resources to scaffold learners' understanding of abstract financial concepts in South African secondary schools. Drawing on sociocultural theory, the study adopted a qualitative case study design situated within an interpretivist paradigm. Data were generated through semi-structured interviews and unstructured lesson observations with five purposively selected accounting teachers and analysed using thematic analysis. The findings illustrate how cultural expressions function as conceptual scaffolds that enable learners to visualise abstract ideas, engage in collaborative interpretation, and gradually transfer understanding from isiZulu to English Accounting terminology. Moreover, the incorporation of humour, storytelling, and culturally embedded metaphors contributes to a dialogic and inclusive classroom environment where learners' linguistic identities are affirmed as valuable educational resources. The study highlights the pedagogical potential of indigenous linguistic resources in supporting conceptual understanding and promoting equitable access to disciplinary knowledge in multilingual classrooms. The study offers valuable insights for teachers, school management, curriculum developers, and education authorities to create a supportive learning environment that promotes the pedagogical integration of African Indigenous languages, thereby fostering inclusive, contextually relevant learning.

JEL Codes:

Keywords: Cultural Expressions, Language Barriers, indigenous linguistic, pedagogical integration