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Transdisciplinary Relationship Between Mathematics and Accounting

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Abstract

Accounting and mathematics are closely related. There is little mathematics content that a profound relationship exists between mathematics and accounting. There is, however, a limited understanding of the nature of this relationship and the extent to which mathematics influences the teaching and learning of accounting. Accounting scholars perform a variety of calculations in accounting courses, making mathematics integral to the successful study of accounting. This investigative study is hinged on transdisciplinary relationship between mathematics and accounting in an undergraduate teacher education degree. The purpose of this article was to identify the mathematics topics required for the study of accounting in a Bachelor of Education (BEd) degree curriculum. A detailed analysis of the BEd Accounting course content for Accounting I, II and III regarding mathematical topics students encounter in their accounting modules was undertaken. A content analysis in the form documents was employed. Accounting course packs were analysed for mathematics required in a BEd curriculum. The analysis of accounting course packs revealed a range of mathematical content required for accounting. This finding confirmed the mathematical content needed for accounting, as identified under literature review. This article concludes with the implications for basic education, higher education, textbook writers, curriculum international specialists and policymakers.

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