

**IMPROVING GRADE 10 ACCOUNTING TEACHERS' COMPETENCIES IN THE  
EKURHULENI DISTRICT OF THE GAUTENG PROVINCE**

By

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## DECLARATION

I declare that "IMPROVING GRADE 10 ACCOUNTING TEACHERS' COMPETENCIES IN THE EKURHULENI DISTRICT OF THE GAUTENG PROVINCE" is my own work, and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references. It has been submitted for the degree of Master of Education at the University of South Africa. It has not been submitted for any degree or examination in any other university.

Signed at Kempton Park on this .....15<sup>th</sup>..... day of ~~August~~ 2014

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## **ABSTRACT**

The aim of the study was to investigate strategies that could be used to equip Grade 10 teachers to teach accounting effectively. The aim was addressed by conducting the relevant literature survey and an empirical investigation. A qualitative approach which was modeled on the interpretive perspective was used to explore challenges faced by accounting teachers and learners. Five schools were selected in the Johannesburg Ekurhuleni District. Here, three HODs and two Grade 10 teachers were interviewed and observed while teaching. Strong and weak Grade 10 learners from each school were interviewed. The data was analysed and findings presented. The findings revealed that Grades 8 and 9 lack accounting exposure due to 40% weighting on financial literacy on the syllabus which then causes problems in Grade 10 from both the teaching and learning perspectives. The main recommendations arising from this study are that the Department of Education must relook at the syllabus and involve teachers in the planning of the curriculum in order to bridge the gap between the syllabuses. Accounting teachers should use variety of learning and teaching strategies, and create a supportive effective classroom environment in order to increase the learner's interest.

### **Key concepts**

Project-based learning, problem-based learning, self-directed learning, cooperative learning and competencies.

## **DEDICATION**

This dissertation is dedicated:

- in loving memory of my late grandmother, a woman of God, who instilled the love for education in me at a tender age;
- to the late Mrs. Hazel Bolon (my mother's employer), who gave me a kick start financially into tertiary education;
- to my father, Freddy Nyathela, whose prayers keep me going each day;
- to my husband, who gave me constant support; and
- to my lovely children, Katlego, Reatlegile, Oreatlile, Rekopantswe and Promise, who were always understanding.

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## ACRONYMS AND ABBREVIATIONS

HOD- Head of Department  
SMT- School Management Team  
MEC- Member of the Executive Council  
OBE- Outcome-Based Education  
EMS- Economic Management Sciences  
NCS- National Curriculum Statement  
CAPS- Curriculum Assessment Policy Standards  
GDE- Gauteng Department of Education  
DOE- Department of Education  
SSIP- Secondary School Improvement Programme  
SBA- School-Based assessment  
CA- Chartered Accountants  
SAICA- South African Institute for Chartered Accountants  
ACCA, SA- Association of Chartered Certified Accountants of South Africa  
CPA- Certified Public Accountants  
CPAA- Certified Public Accountants Australia  
NIA- National Institute of Accountants  
ICAA –Institute of Chartered Accountants Australia  
NZCETA- New Zealand Commerce and Economics Teachers Association  
NZICA- New Zealand Institute of Chartered Accountants  
QE- Qualifying Examination  
B. COM- Bachelor of Commerce  
TEUF- Thuthuka Education Upliftment Fund  
SAFEFE- Foundation for Economic and Financial Education  
CPD- Continuing Professional Development  
PBL- Problem- Based Learning  
SDL- Self-Directed Learning

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## CHAPTER 1

### ORIENTATION TO THE STUDY

#### 1.1 INTRODUCTION

South Africa is facing a challenge of addressing a large gap between the demand and supply of accounting and audit skills (Joubert & Odendaal, 2011: 24). Mustafa (2011: 26) stresses that we need accounting employees who are highly specialised when it comes to presenting financial information about businesses so that we can get results that are accurate, objective and of a high professional standard. Landelahni Recruitment Group (2010: n.p) notes that there is a shortage of accounting professionals, auditing, risk management and economics professionals around the world, and this has been one major reason why South Africa has lost its professionals to other countries that pay better salaries. Companies globally have reported on recruitment shortages by occupation as shown in Table 1.1.

Table 1.1: Recruitment and shortage by occupation in 2009

<b>Occupation</b>	<b>Recruitment</b>	<b>Shortages</b>
Qualified accountants	50%	48%
Tax specialists	11%	10%
Auditors	19%	34%
Accounting technicians	32%	54%
Accounts and wage clerks and bookkeepers	43%	05%

(Source: Landelahni Recruitment Group, 2010: n.p.)

Already in 1979, accounting was identified as one of the subjects in which teachers encountered learners with major reading problems, arithmetic deficiency and language problems (Hanna, Kaluza, Musselman & Weaver, 1979: 13). Albrecht and Sack (2000: 50) identified six major categories of perceived problems with accounting education: (1) subject content and curriculum, (2) pedagogy, (3) skills development, (4) use of technology, (5) faculty development and reward structures, and (6) the direction of accounting programmes and departments. I believe that the problems related to subject content and curriculum, exist because teachers are not well equipped. Even in the United Kingdom, one of the largest global financial services markets, 50% shortages of qualified accountants and accounting technicians have been reported despite the economic slowdown (Landelahni Recruitment

Group, 2010: n.p). The shortage therefore is a global problem, and not confined only to South Africa.

On 6 January 2010, the Gauteng Member of the Executive Council (MEC) for Education, Ms Barbara Creecy noted that the Kwa-Zulu Natal (KZN) Department of Education had blamed the teachers for poor mathematics, science and accounting results, even though KZN was the only province that improved its pass rate by 3,5% in 2009 (South African Government Information, 2010: 461). She did not take into consideration that teachers are not competent enough to teach Grade 10 effectively that is why there is a decline in matriculation (or matric) pass rate. In my opinion, if learners are well taught in Grade 10 and Grade 11 accordingly, they are unlikely to experience problems in Grade 12. Additionally, the Minister of Basic Education, Mrs Angie Motshekga, stated on the 6<sup>th</sup> January 2010 that subjects such as mathematics, science and accounting need more attention because the pass rate for these subjects is low (South African Government Information, 2010: 461). The Eastern Cape Province seems to be experiencing the same problems of poor accounting results, and the education officials in that province have put several measures in place to improve matric pass rate (*ibid.*). The problems mentioned above warrant that research should be carried out to formulate strategies that can equip teachers with skills to teach Grade 10 basic accounting concepts effectively. In general, the focus and emphasis regarding the performance in accounting have always been largely on Grade 12 learners and not on the teachers.

From my experience as a teacher, I have noted that workshops are mainly organised when the new curriculum has to be introduced. For instance, since Outcomes Based Education (OBE) was introduced in 1998, the workshop for Economic Management Sciences (EMS) was held only once in Gauteng, and that was in preparation for the new curriculum. In 2006, a National Curriculum Statement (NCS) workshop for Grade 11 and 12 was introduced to address challenges and pressure points that impacted negatively on the quality of teaching and learning (Curriculum News, 2011: 3). In 2009, the Minister of Basic Education, Mrs Angie Motshekga, appointed a Task Team to review the implementation of NCS (*ibid.*). In January 2012, the new Curriculum Assessment Policy Statement (CAPS) were implemented. Even though there were problems experienced with the Grade 10 CAPS training workshop dates being rescheduled all the time, the workshop was eventually conducted, but for only two days. The first day was for introduction of the new policy documents and the second day

was for the subject content. The big question is whether the time given for workshops is sufficient for the effective of the teachers.

In January 2010 the Gauteng Department of Education (GDE) developed a special programme, the Secondary School Improvement Programme (SSIP) for 276 schools that had achieved less than a 70% pass rate in the 2009 matric examinations (South African Government Information, 2010: 461). This programme involved attending extra classes on Saturdays, starting from the second term in April 2010 throughout the 2010 World Cup period, and during the September school holidays. The classes were expanded into a catch-up and examination preparation programme in the period following the national teachers' strike in 2010. None of these interventions seemed to have achieved the desired effect since the pass rate in Gauteng in 2010 was 67.8% (News24, 2012: n.p.). In 2012, the national pass rate for Accounting was 65.6% (South African Government News Agency, 2013: n.p.). The question that needs to be answered is whether these interventions are being implemented too late in the learner's school career. To improve the quality of matric results in accounting, I believe that more emphasis should be placed on Grade 10 and Grade 11 accordingly rather than Grade 12 only because if learners are well taught and prepared thoroughly in the entire phase, they are not likely to experience academic problems in Grade 12.

## **1.2 MOTIVATION FOR THE STUDY**

One of the pressing challenges facing the accounting profession today is the shortage of qualified accountants, in the commercial and industrial sectors, and in private practice, especially from the black race and female gender segments of the South African population (Joubert & Odendaal, 2011: 23). There are currently 33,167 Chartered Accountants registered with South African Institute of Chartered Accountants (SAICA) of whom 2,185 are African, 8,76 Colored, 3,082 Indian and 25,302 White (SAICA, 2012: np). This could be achieved if SAICA could also include township schools secondary schools in their programme about career opportunities in accounting because that is where they start making career choices.

In 1999, a new examination system was introduced by SAICA for prospective CAs Qualifying Examination (QE I) and QE II so that students could better focus on each part of the examination at the appropriate time in their career development to achieve the objective of increasing the number of chartered accountants, especially the black chartered accountants in

South Africa (Sadler, 2000: 2). The number of students who wrote QEI, dropped from 3,373 in 2008 to 2,921 in 2009 and the pass rate for 2009 stood at 58%. A further decline to 51% was reported in 2010 (SAICA, 2011: 2). Even though the QE1 and QEII were introduced, the demand is still less than the supply because the main focus should be addressing the problem in secondary schools in order to attract more learners into accounting careers.

The findings of this study could help to reveal the magnitude of the problem and shed light on the strategies that can be adopted to improve the accounting pass rate in matric. As already contended, if teachers can teach Grade 10 learners the basics of accounting very well, and Grade 11 respectively, they are less likely to experience problems in Grade 12. Subsequently teachers could also manage to change learners' negative attitudes about accounting.

### **1.3 STATEMENT OF THE PROBLEM**

According to Ekurhuleni district accounting facilitator, Mrs. Annamarie Valentine, the number of learners who took accounting dropped from 3,129 in 2009 to 2,664 in 2010, but the matric accounting pass rate for 2009 which stood at 62,2%, jumped to 71,1% in 2010 (Valentine, 2011, telephone conversation). It can be hypothesized that the pass rate improved due to the extra classes and intensive support before and after the soccer World Cup in 2010 and during the subsequent teachers' strike. For instance, the School Improvement Programme, the DVDs and past matric examination papers used for revision broadcast on different radio stations and South African Broadcasting Corporation (SABC) television channels were some of the interventions made to improve performance in matric examinations. In 2011, the number of learners who took accounting dropped again in Ekurhuleni to 2,254 while the pass rate dropped to 67,2% according to Valentine. The picture is even more dismal when comparing enrolments against graduations in tertiary institutions. Between 2005 and 2009, the total number of university enrolments in accounting was 323,000, while only 47,000 graduated with degree qualifications over the same period, representing a 14,5% throughput rate (Landelahni Recruitment Group, 2010: 3).

Table 1.2: Accounting Combined Enrolments versus Graduates Rate

<b>YEAR</b>	<b>ENROLMENTS*</b>	<b>GRADUATION*</b>	<b>THROUGHPUT RATE</b>
2005	61 000	8 000	13%
2006	62 000	9 000	15%
2007	62 000	10 000	16%
2008	68 000	10 000	15%
2009	70 000	10 000	14%

(Source: Landelahni Recruitment Group, 2010: 3).

\*Numbers have been rounded for ease of reference.

Universities of technology enrolments in accounting numbered 204,215 over the ten-year period from 1999 to 2009 against 31,034 diploma graduates, representing a throughput rate of 15,2% (Landelahni Recruitment Group, 2010: 3&4). This cannot be regarded as a positive result. While there may be many contributory factors, lack of skills must surely be regarded as one of them, and this then raises questions about the quality of the inputs (namely Grade 12 learners) into the system, and how far back one should go in order to ensure better quality inputs. Could it be that ensuring better quality within the schooling system would have a positive influence on throughput rates at university?

The current assumption is that the admission criteria may have an influence on Grade 12 results. If learners who take accounting as a subject in Grade 10 are not selected according to their capabilities so that they earn a good pass in Grade 11 and Grade 12 respectively, this may lead to poor performance of learners in tertiary level accounting qualifications. However, this is only a small part of the puzzle.

Teachers also contribute to poor performance because they have inadequacies in their content knowledge of accounting (Ozden, 2008: 633) probably because they were not properly trained and equipped to teach it competently. There are also many new recommended textbooks available each with its own style and approach, and teachers are expected to choose at least three, without being guided by the district. Grade 10 accounting teachers should be supported especially with the content itself so that they can teach with confidence.

### **1.3.1 Main Question**

According to Jurs and Wiersma (2008: 82), the goal of research is to collect information that will answer a postulated research problem or question. Christensen and Johnson (2004: 47), stated that the problem statement in a qualitative research study presents “a statement of the purpose of the study.” In this regard, the problem statement of this study is postulated more specifically as follows:

What interventions can be made to help Grade 10 accounting teachers become more effective in teaching and helping learners to understand accounting and perform better?

### **1.3.2 Specific Questions**

In the light of the problem statement, the questions posed below will form an integral part of the research study:

- What are the pedagogical challenges faced by the Grade 10 accounting teachers?
- What teaching strategies do Grade 10 accounting teachers employ in teaching the subject?
- What is the Department of Education doing to support and equip Grade 10 accounting teachers?
- How can the Grade 10 accounting teachers be assisted to improve their pedagogical competencies?
- What is the reason why learners fail accounting?

### **1.4 AIM OF THE STUDY**

In view of the problem statement, the aim of this study is to suggest possible strategies that can improve the competencies of Grade 10 accounting teachers so that they can become more effective in teaching the subject.

The above aim will be critical to the researcher for deciding which data to report and will guide the literature review.

## **1.5 BRIEF OVERVIEW OF THE LITERATURE**

In the previous section, the outline of the research was discussed. This section will review literature on factors that are associated with the decline in accounting enrolment, challenges faced by accounting teachers, and overcoming challenges in the teaching of accounting. These concepts are explored in depth in Chapter 2.

### **1.5.1 Factors Associated with the Decline in Enrolments in Accounting**

#### **1.5.1.1 Knowledge about careers in accounting**

Byrne and Willis (2005: 367), Albrecht and Sack (2000: 28), and Crosser and Laufer (2007: 222) are of the collective view that school leavers do not have any knowledge of accounting profession and even those who are taking accounting as a subject cannot explain what accountants do, their responsibilities, their opportunities or the organization an accountant might work for. Sadler and Erasmus (2005: 36) add that the reason why we had few CAs in the past was because of lack of career guidance, lack of funds to study and lack of exposure to business practicess. It is important for accounting teachers to actively promote and provide information about accounting career opportunities in order to positively influence the learners' perception and to attract them to accounting profession (Business Teacher, 2014: np). Accounting is grossly misunderstood by learners therefore teachers need to rectify misconceptions by pointing out the many exciting and rewarding careers available to accountants (Mohamed, 2013: 65). Teachers only focus on teaching the subject and completing the syllabus; they do not have time to give learners more information about accounting careers.

#### **1.5.1.2 Differences in the learner cohort**

Hanna, Kaluza, Musselman and Weaver (1979: 13) state that the typical secondary school accounting class is composed of learners who differ from one another in many ways, such as ability, economic and social background, interest, reading and arithmetic skills and study habits. Learners also have different reasons for enrolling in the subject.

Similarly, the school conditions vary, and the differences between the schools could be attributed to many factors such as the school atmosphere, the teaching methods, and the organisational structure of the school and, above all, the personality of the teacher.

Learners give up easily when it comes to accounting partly because their parents also do not know the subject, and teachers do not make any efforts to further develop and improve themselves. Gray (1995: 47) states that learners have a negative attitude towards accounting because as a subject it is perceived negatively and study methods are inadequate. As such, the learners' perceptions of accounting lead to negative attitudes. The research by Selaledi (1996: 8) indicates that learners and teachers are under-prepared in accounting, which leads to high failure and dropout rates among learners.

Davidson (1996: 219) notes that most learners have heard "horrific" stories about accounting and enroll for the subject with mixed feelings and anxiety that they might do poorly. As a result, learners have developed a negative attitude towards the subject, and do not put enough effort necessary to do well in the subject. This self-doubt and perceived inability has led to cases of examination fraud and malpractices where some learners steal or buy the accounting Grade 12 final examination papers in order to pass. One of the examiners for Grade 12 accounting national paper confirmed that in 2009, they had to reset the paper because it was stolen in one province in South Africa (telephone conversation). Two learners and a teacher were arrested for being found in possession of amongst other papers, accounting (South African Government News Agency, 2009: np).

#### 1.5.1.3 The contribution of teachers to the problem

Teachers also contribute to the problem of poor performance in accounting because some have negative attitudes towards training workshops, especially if they are conducted after school when they are tired.

Ever since Curriculum 2005 was introduced, teachers are directed because they are given tasks that learners need to do for each term. This forces them to rush in order to cover what is required by the task. This has caused a lot of negativity from teachers and learners because at the end of the day, it is all about completion of the syllabus not about understanding. However, it is a strategy to enforce common assessment standards for the Department of Education even though the quality of education might be compromised. Teachers do not have any time to waste in informing learners about career choices, let alone to motivate them. Part of the reason may be that schools allocate Economic Management Sciences (EMS) to

teachers who teach Business Studies or Economics, not taking into consideration that there are accounting sections that are embedded in the subject. The effective implementation of EMS in Grade 9 is important for the teaching and learning of accounting in Grade 10 (Schreuder, 2009: 1).

### **1.5.2 Challenges Faced by Accounting Teachers**

Accounting teachers are facing numerous challenges when teaching accounting. There are several factors that need to be taken into consideration. These factors are discussed below.

#### **1.5.2.1 The importance of language in accounting education**

Language is a vital component of education in South Africa (Joubert, 2010: 32). The level of understanding of accounting learners can be affected by language, especially because it is taught in English and not their mother tongues. As such, some learners do not fully understand accounting concepts (Steenkamp, Baard & Frick, 2009: 115). If learners do not understand the concepts, it becomes very difficult for them to record the entry correctly.

#### **1.5.2.2 How reading problems affect accounting learners**

Accounting is a subject in which learners have had no previous contact with at primary school level, and therefore, learners are required to learn accounting terminology before continuing with the subject (Steenkamp, Baard & Frick, 2009: 119).

Joubert (2010: 41) asserts that learners with poor English skills experience greater difficulty with accounting and thus need support. Sepeng and Madzorera (2014: 218) agree that learners who are poor in English experience problems with reading and comprehension of words and symbols. For instance, ever since OBE was introduced, case studies are included in the syllabus of accounting, and this has a negative impact on learners who cannot read because they are not able to interpret the case studies and provide the correct answers. Their poor language skills therefore hamper their ability to succeed in their assessments.

#### **1.5.2.3 Arithmetic deficiency**

As early as 1979, the South African high school and technikon accounting students were reported to be lacking skills in basic arithmetic problem solving (Hanna, Kaluza, Musselman

& Weaver, 1979: 16). Since the introduction of Curriculum 2005, mathematical literacy has been made compulsory for all learners who cannot do pure mathematics (Sidiropoulos, 2008: 1) New Zealand Commerce and Economics Teachers Association's website (NZCETA) (2011: n.p) states that accounting contributes to competency in mathematics because it allows learners to make financial decisions.

At Dawnview High School where I am presently employed, the School Management Team (SMT) only allows learners who are taking mathematics (not mathematical literacy) to choose accounting as a subject because they believe that learners with mathematical literacy will not cope with accounting. While this could reduce the number of failures in accounting, there are parents who still insist that their children must do accounting even though they are doing mathematical literacy.

### **1.5.3 Overcoming Challenges in the Teaching of Accounting**

The accounting standards and service delivery in the country are being affected by the shortages of accounting professionals (SAICA, 2012: n.p.), and the situation needs to be addressed urgently to meet South Africa's growing demand in this career. This will not be possible if the number of learners taking accounting keeps on dropping. Strategies to motivate learners who have already chosen accounting as a subject should be implemented to keep them interested. For instance, accounting firms could send their professionals to schools to address Grade 8 and 9 learners about what their job entails and career opportunities available in accounting.

Amer, Bain, Craig and Wilburn (2010: 134) propose that practising professionals could be used to inform learners about career opportunities in accounting and to attract learners into the accounting profession. For instance, "take a girl child to work programme" originated by Cell C, helps learners to network, increase their knowledge of the profession and it can also encourage them to be interested in the subject (Cell C, 2014: n.p.). Sadler (2000: 25) states, "the profession and business should provide financial support, career guidance and opportunities, role models and study support." It is high time that accounting firms and businesses took drastic actions to address the problems at hand because at the end of the day they are the ones who suffer by not getting suitable employees.

Additionally, Amer, Kilpatrick and Wilburn (2009: 28) suggest that a mentoring relationship between accounting students and professionals is a perfect solution for the learners to obtain information about the world of work and career opportunities. This will help learners to further improve their abilities to network and be informed about any changes in the accounting environment. However, Leach-Lopez (2010: 56) says that peer tutoring is also an effective way of supporting learners' success in accounting classes but they must be encouraged to become active participants in the learning process. Peer-tutoring would be good for learners because it provides one-on-one assistance and creates a platform for them to connect easily with their peers.

According to Simons, Lowe and Stout (2013: 11) teachers can influence learners to choose accounting profession. The attitude towards accounting as a subject influences learners to choose accounting (Maheran, Wan Noor Asmuni and Hasan, 2012: 48). If the teacher has a positive attitude, motivates learners and makes sure that they understand, the class might become more productive than that of a teacher who cares only about completing the syllabus. Deleo (1994: 265) stresses that accounting teachers must develop skills that can be effectively used in lifelong learning while Kerr and Smith (2003: 145) submit that identifying and understanding the techniques of effective teaching would improve accounting education. Hornyak and Thornton (2003: 29) adds that effective teaching can be measured through learners' evaluations of teaching by asking learners "What do you want me to start, stop or continue doing that will help you learn better?" Teachers can do this towards the end of every term so that they can use the learners' feedback to improve their teaching for the coming term.

## **1.6 RESEARCH DESIGN AND METHODOLOGY**

This section describes the research design and methodology that will be followed for the qualitative research. It discusses the qualitative research methodology, methods of data collection, data management and analysis, validity and ethical considerations.

### **1.6.1 Type of Study**

Hesse-Biber and Leavy (2004: 1) and Lauer (2006: 16) state that quantitative researchers rely on numbers or percentages in a table or chart to convey meaning while Osborne (2008: 126) clarifies that its usefulness lies in studying a large number of people. However, in this study,

the qualitative approach was found to be the most appropriate method for this study because, according to Hesse-Biber and Leavy (2004: 1), and Bilken and Bogdan (2003: 7), qualitative inquiry allows the researcher to ask different kinds of questions than its quantitative counterparts. Saldana (2011: 3) calls it a method for the study of natural social life, while Hesse-Biber and Leavy (2004: 1) calls it a method used to understand something about social reality.

The study can be classified as exploratory because the researcher aims to carefully examine the research participants closely in order to get the firsthand experience. Willis (2008: 213) states that qualitative research is exploratory when it develops more knowledge about a particular phenomenon in order to guide and shape additional research.

## **1.6.2 Data Collection**

The data collection processes and the specific data collection instruments that were used in this study were in-depth interviews and observation.

### **1.6.2.1 In-depth, semi-structured interviews**

Interviews are administered verbally, either individually or in groups (Lauer, 2006: 37) in terms of an interview schedule consisting of a prepared list of questions that will be asked of all the participants. However, a rigidly predetermined schedule is not used which allows for a more flexible approach during the interview so that the interviewer can deviate from the interview schedule to possibly explore issues that may lead to deeper understanding. One advantage of interviewing, according to Best and Kahn (2003: 232) is that the interviewer can establish a friendly, secure relationship with the participants, and certain types of confidential information may be obtained that the individual might be reluctant to put in writing.

Specifically, this study used one-on-one, semi-structured interviews.

Gubrium and Holstein (2003: 21) state that in this type of interview, the interviewer guides a conversation aimed at obtaining the desired information, although Field and Morse (in De Vos, 2002: 295) warned against the following in the interview: interruptions, presenting one's own perspectives, teaching and preaching and avoiding awkward questions.

### 1.6.2.2 Observation

According to Stead and Struwig (2001: 100), “observation in qualitative research occurs in naturalistic context”. Moyles (2002: 172) states that observation is an approach which involves the whole description and construction of meaning. Best and Kahn (2003: 294) emphasises that direct observation may also make an important contribution to descriptive research. The researcher has a chance to notice things, which the research participants might hide during the interview. Denzin and Lincoln (2000: 673) add that researchers observe both human activities and the physical settings in which such activities take place.

De Vos (2002: 280) stresses that the phenomenological approach is vital in participant observation as the researcher attempts to gain detailed information into an event. To do this, I observed one lesson of Grade 10 accounting in each of the participating schools, in order to gain insight into the typical teaching process within a classroom setting, and afterwards I interviewed one accounting teacher and two Grade 10 learners per school. Saldana (2011: 50) explains that field notes are the written documentation of participant observation. They can be developed from live observation or extracted from a video recording the researcher has made on the site. According to Bilken and Bodgan (2003: 73) fieldwork is a process when the “researcher goes where the participants are, and spends time with them in their environments – in their schools, their playgrounds, their hangouts and their homes” to collect data.

### 1.6.3 Selection of Sites and Participants

A selection of interviewees was done by means of cluster sampling technique. According to Springer (2010: 106), cluster sampling is a procedure in which the entire groups rather than individuals are sampled. It is generally assumed that the larger the size of a cluster sample, the greater the likelihood of representativeness. In the Ekurhuleni North district, there are 78 secondary schools, which are divided into six clusters. I interviewed participants from five selected schools, in all a total of two teachers, three HODs and ten learners. In summary, the list of different groups of research participants is shown in the Table 1.3 below.

Table 1.3: Proposed participants groups and expected samples

<b>Participant group</b>	<b>Proposed no.</b>
Teachers	2
Head of Departments (HOD's)	3
Grade 10 learners	10
TOTAL	15

### **1.6.4 Data Analysis and Interpretation**

#### 1.6.4.1 Data analysis

Bilken and Bodgan (2003: 147) state that data analysis is an efficient way of searching and arranging the interviews, transcripts, field notes and other materials that the researcher builds up to allow make relevant findings. Data that is gathered by the researcher was categorised under different headings, and as this process continued, common patterns were identified. Mouton (2005: 108) states that data analysis entails breaking up manageable themes, patterns, trends and relationships. In most qualitative research studies, large amounts of descriptive information are organised into categories and themes through coding to reduce information in a way that would facilitate interpretations of the findings (Lauer, 2006: 48). A tape recorder was used to record the interviews which were then transcribed. The transcriptions of the interviews were analysed and similar topics were grouped into categories which were used to code each interview and then assemble the information for each coded category across the interviews. Having done this, the next step was to report my findings.

#### 1.6.4.2 Data interpretation

After categorising the data, the next step was interpretation, which typically involves explaining the findings, relating them to existing framework and putting patterns in a logical way (Best & Kahn 2003: 259; Mouton 2005: 109). Stead and Struwig (2001: 172) argue that data interpretation gives meaning to the raw data and that it does not entail simply reporting data but provides the reader with reasonable insights that were not obvious at first.

### **1.6.5 Validity**

De Vos (2002: 166) and Lauer (2006: 34) state that validity means checking whether an instrument is doing what it is intended to do. Springer (2010: 151) emphasise that because validity is not an inherent quality of a measure, the extent of validity will change when the same measure is interpreted in different ways, administered to different samples or administered in different settings. During the interview process I tried to remain as unbiased as possible to avoid contaminating data with my own ideas, perceptions and previous knowledge of the subject. In the same way, the ethical considerations explained below were observed.

## **1.7 ETHICAL CONSIDERATIONS**

According to Litchman (2010: 53), “ethics means doing what is right, treating people fairly and not hurting anyone”. The Belmont Report describes three ethical requirements that all human subjects research must conform to, namely informing participants in advance either to give or withhold consent to participate without being forced or threatened, evaluating the potential risks and benefits of research, and lastly, selecting the participants fairly without singling out individuals or groups (Springer, 2010: 93).

The letter requesting permission to conduct research was sent to the Gauteng Department of Education head office in Johannesburg, and permission was duly granted. All the research participants were informed in advance about the intended empirical study. They were also informed about the content of the questions posed, the fact that the interviews would be recorded, that the information they provided would be treated as confidential and that their responses would remain anonymous.

## **1.8 CHAPTER DIVISION**

The research report comprises the following five chapters:

Chapter 1 presents an introduction to the study, and includes a brief historical overview of the existing problem, the problem statement, the aim and motivation for the study.

Chapter 2 provides a literature study regarding factors that are associated with the decline in accounting enrolments, the challenges faced by accounting educators, and strategies that can improve the teaching of accounting in secondary schools.

In chapter 3 the research methodology used in the research process is outlined. The design, sampling method, data collection procedure, data analysis and ethical consideration are explained.

Chapter 4 provides an in-depth analysis of the results. Some of the literature reviewed in chapter 2 is integrated into the findings of the study to confirm or refute the existing perspectives. The interpretation of the results is also reported here.

This final chapter, summarises the results, draws conclusions with reference to the problem postulation and aims of the study, and finally proposes recommendations for improving the standard of teaching accounting in secondary schools, and the learners' performance in turn.

## **1.9 DEFINITION OF CONCEPTS**

The key concepts related to this research which need to be defined and explained are as follows:

### **1.9.1 Competencies**

Competencies are skills, knowledge and behaviours that lead to successful performance (Civil Service, 2013: 1). It includes openness to different and new ways of doing things, ability to support the introduction of new and improved methods, and identify what needs to be done (Workforce, 2014: 1).

### **1.9.2 Cooperative learning**

Cooperative learning is a range of team based learning approaches where learners work together to complete a task (National Centre on Educational Outcomes, 2002: 2). Learners work together in small groups to accomplish a common goal (MERLOT, 2014: 1).

### **1.9.3 Problem-based learning**

PBL is the process of actively acquiring and processing information that changes the behaviour of the learner in a relatively irrevocable way (Steden, 2011: 1). Problem-based learning is a solution to learning problems (Hung, Jonassen, & Liur, 2008: 488).

### **1.9.4 Project-based learning**

Project-based learning is a comprehensive approach that is designed to engage learners in investigation of authentic problems (Blumenfeld, Soloway, Marx, Krajcik, Guzdial, & Palincsar, 1991: 369). Learners gather information from variety of sources, decide how to approach a problem and what activities to persue (Gwen, 2008: 1).

### **1.9.5 Self-directed learning (SDL)**

SDL is a process in which learners take the initiative with or without the help of others in diagnosing their learning needs and formulating learning goals (Abraham, Upadhya & Ramnarayan, 2005: 135). This means that a learner has more control over the learning environment.

## **1.10 CHAPTER SUMMARY**

The introduction and the background to the research were explained. The shortage of qualified accountants is identified.

The research problem is “what strategies can be put in place to help Grade 10 teachers become more effective in teaching and helping learners to understand and perform better?”

An intervention is needed to incresase the number oflearners taking accounting. Learners have developed negative attitude towards accounting and do not put enough effort to do well in the subject. Practising professionals could be used to attract learners into accounting profession and to inform them about career opportunities in accounting.

The next chapter presents the literature review that informs the empirical research.

## **CHAPTER 2**

### **THE ACCOUNTING DISCOURSE IN SOUTH AFRICA AND THE THEORIES OF LEARNING**

#### **2.1 INTRODUCTION**

In chapter 1 the outline of the dissertation was discussed. Factors associated with the decline in enrolments in accounting were explored. Challenges faced by accounting teachers were discussed as well as how to overcome them. The purpose of this chapter is to determine strategies that can equip Grade 10 accounting teachers to teach accounting effectively. This will be done by means of a literature review in order to identify the factors that contribute to the learners' poor performance in accounting. Dunn (2002: 1) states that it is useful for teachers to consider how learners learn and also how teachers teach. In this regard, the strategies that can improve the teaching of accounting in secondary schools are explored.

Auditing firms are facing a growing challenge of having to produce professionals who truly understand the audit and accounting issues (Bies, 2004: 4). The auditor's work in a technologically advanced work environment with increased regulations and many recent changes to the profession, may also contribute to the challenges identified (Surycz, 2008: 2). Even Certified Public Accountants (CPAs) face the challenge of staying current with the competencies, skills, requirements and demands associated with the profession (Scarpati, 2010:10). Since 2002, millions of rands have been invested by the South African Institute for Chartered Accountants (SAICA) to address the challenges facing the accounting profession (Sehoole, 2007: 5).

According to Peterson and Wilson (2006: 14), good teaching requires teachers to create and use, expand and reject, construct and reconstruct theories of learning and teaching. Cave, Ludwar and Williams (n.d.: 1) add that effective teachers never stop exploring different ways to improve the learners' achievement. Consequently, theories of learning are discussed in this chapter in relation to the teaching and learning of accounting particularly with reference to secondary education. Without theories, research findings would be disorganised collections of data because researchers and practitioners would have no overarching frameworks to which data could be linked (Schunk, 2008: 3).

The importance of appropriate teaching skills in accounting cannot be overemphasized. The study of Fallatah and Talha (2009: 73) highlights that accounting teachers and practitioners face a daunting task because of the serious communication problems that learners have. Since South Africa is a multilingual country, this is particularly true in the sense that many people and learners speak different languages and fail to master English, which is the major medium of instruction in secondary schools. Furthermore, Kitindi and Mgaya (2009: 330) assert that accounting learners must be equipped with different critical skills before joining the accounting profession. Critical thinking skills are important because they enable learners to solve practical problems in order to make effective decisions in the workplace (Snyder & Snyder, 2008: 90). Hurt (2007: 296) supports the view that the development of critical thinking skills is of primary importance for future accountants. The discussion in this chapter focuses on strategies that can improve the competencies of Grade 10 accounting teachers.

## **2.2 FACTORS IMPACTING LEARNER PERFORMANCE IN ACCOUNTING IN SCHOOLS**

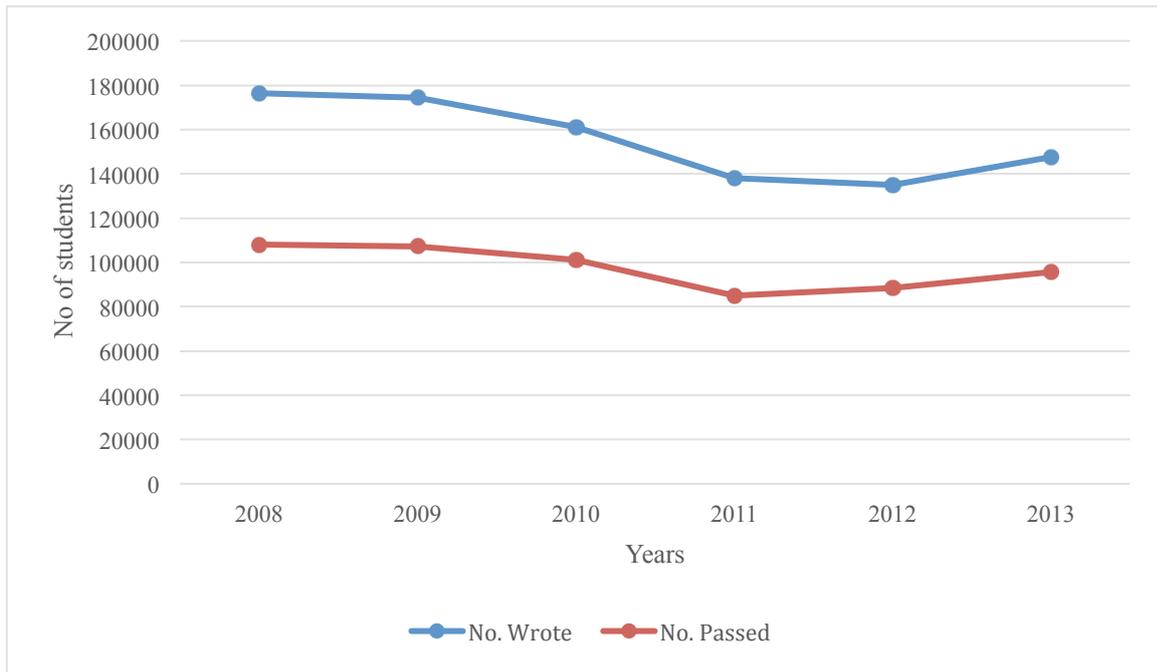
The South African matric results had been declining for seven years in a row before they began to improve in 2010 (Tshikululu Social Investment, 2010: 1). Despite this considerable improvement, the performance of learners in mathematics, science and accounting is still a cause for concern (CA Saga, 2012: 1). Table 2.1 below is evidence that serious intervention is needed in order to improve Grade 12 accounting results. This can be possible if educators are well equipped to teach Grade 10 learners the basics of accounting very well. If Grade 10 learners can grasp the basics of accounting thoroughly, they are less likely to experience problems in Grade 12.

Table 2.1: National performance of learners in accounting from 2008 – 2013

<b>Year</b>	<b>No. Wrote</b>	<b>No. Passed</b>	<b>% Pass</b>
2008	176,366	108,106	61.5%
2009	174,347	107,156	61.5%
2010	160,991	101,093	64.2%
2011	137,903	84,972	61,6%
2012	134,978	88,508	65.6%
2013	147,427	95,520	65.7%

(Source: Department of Basic Education, 2013: 17)

Figure 2.1: National performance of learners in accounting from 2008 – 2013 – trends



The trends show the decline and the gradual increase in numbers for the years 2012 – 2013.

### 2.2.1 Manipulation of Question Papers

In 2010, one of the reasons why the national Accounting Grade 12 results showed an increase from 61.5% to 64.2% is that most of the questions in the 2010 examination paper had been covered in the previous question papers (Department of Basic Education, 2010a: 5). Another reason might be that the 2010 November accounting paper was structured to reflect 120 marks at a lower order cognitive levels as reflected in Bloom’s taxonomy and only 72 marks covered higher order cognitive levels which was below the 30% norm for National Curriculum Statement (NCS) accounting papers (*ibid.*). Moreover, Umalusi, the Quality Assurance of Examinations and Assessment body for the matriculation examinations confirmed that accounting marks were adjusted upwards in 2010 in order not to disadvantage the learners (Mabizela, 2011: 4). From the table above, it is clear that from 2008, more than 30% of learners performed poorly in accounting.

### 2.2.2 Content and Design of the Curriculum

There are many problems in the current accounting education, a major one being the content and design of the curricula (Cheng, 2009: 1). Kachelmeier (2002: 37) blames a dull, rule-based accounting curriculum that requires learners to memorize details without understanding

concepts. For instance, if learners do not understand the meaning of asset disposal, they will not have a clue of how to deal with the concept, which accounts are affected and whether those accounts will increase or decrease. In addition, Albrecht and Sack (2001: 51) criticised the accounting curriculum for lacking creativity, and not developing the learner's ability to face the real business world. Kelly, Francisco and Parham (2003: 28) also note that, for years, the focus of university accounting courses has been on the mastery of the accounting curriculum, with little emphasis on developing the learner's necessary skills in analytical thinking, decision making and communication. Teachers have no time to develop learners' skills because they always focus on what the syllabus requires.

Dombroski, Garner, Kenneth, Marshall and Smith (2010: 8) suggest that accounting curriculum must be structured in such a way that it develops one's ability to teach accounting effectively. Teachers should be involved in developing accounting curriculum because they are the ones who are faced with the challenges of implementation, and they also understand how the learners learn better. Barratt, Hanlon and Rankin (2011: 693) recommend that accounting programmes should incorporate a range of opportunities for learners to develop communication skills essential to successful performance in the workplace. In an effort to improve the quality of accounting curriculum and to make it more interesting to learners, the Department of Education has made some changes that have seen accounting curriculum slowly changing over a number of years.

Among others, this has been characterized by moving from Curriculum 2005 (C2005) introduced in 1998, to National Curriculum Statement (NCS) Grades R-9 introduced in 2004 following a Ministerial Review Committee, which had presented a report in 2000 recommending that C2005 should be strengthened by streamlining its design features and simplifying its language (Department of Education, 2009: 9). In response to concerns of teachers about the complex challenges they faced in implementing the National Curriculum Statement Grades R-12, the Minister appointed a Ministerial Task Team to review its implementation. The Task Team came up with Curriculum Assessment Policy Statements (CAPS), which is essentially a revision of NCS (*ibid.*).

According to the Department of Basic Education (2013: 2), "a National Curriculum and Assessment Policy Statement is a single, comprehensive and concise policy document, which will replace the current Subject and Learning Area Statements, Learning Programme

Guideline and Subject Assessment guidelines for all subjects listed in the National Curriculum Statement Grades R- 12”. In terms of CAPS, every subject in every grade would have a policy document on what teachers need to teach and assess on a grade-by-grade and subject-by-subject basis. One of the aims of CAPS was to reduce administrative load on teachers so that they could focus on what the key curricular and professional issues, which have a direct impact on learning and achievement (Maskew Miller Longman, 2013:1).

### **2.2.3 Low Academic Standards**

Nadine Kater, the Head of Association of Chartered Certified Accountants of South Africa (ACCA, SA) blames the basic education system for not producing young South Africans, who meet the admission criteria for universities and universities of technology (The Skills Portfolio, 2010: 1). When talking at UNISA’s Breakfast Roundtable, Mrs Dongwana, a chartered accountant (CA) and a guest speaker who delivered a speech entitled “The prospect and challenges of CA’s in South Africa”, blamed the 30% matric pass mark and the introduction of mathematics literacy, which does not even qualify one for entry into this profession (Naidu, n.d.: 1). This opinion is supported by Chantyl Mulder, a senior executive for professional development, transformation and growth at SAICA, who shed some light on the crisis of the pass rate of 30% (CA Saga, 2012: 1). A 30% pass rate means that a learner has not mastered the subject as it denotes passing only three questions out of ten, overall. The researcher’s view is that the South African basic education system must not merely focus on the quantity of the passes achieved but more importantly on quality pass rates.

Moreover, in terms of the assessment policy, no learner should stay in the same phase for longer than four years unless the provincial Head of Department has given approval based on specific circumstances and professional advice (Department of Basic Education, 2009: 20). A learner may only be held back once in the Further Education and Training Phase (FET) in order to prevent the learner from being retained in the same phase for longer than four years (Department of Basic Education, 2012: 16). This means that a learner can only repeat a grade once between Grades 7 and 9 and between Grade 10 and 12, regardless of whether he or she is competent enough to be promoted to the next grade.

Furthermore, no learner should be listed on the possible retention schedule without documented proof of support and intervention (Department of Education, 2012: 241). The

above scenario begs the question: with these low pass mark and promotion requirements, are the learners adequately equipped to handle a more advanced curriculum when they proceed to the next grade? The main disadvantage of low pass averages is that learners get so used to mediocrity that they struggle when they get to matric to meet the university entry requirements. Learners in Grades 10 to 12 will be promoted from grade to grade if they have achieved 40% in three subjects, one of which is an official language at Home Language level, and 30% in three subjects, provided the School Based Assessment component is submitted in the subject failed (Department of Education, 2013: 36).

To pass matric, a learner must achieve 40% in three subjects, one of which is an official language and 30% in the other subjects (Department of Basic Education, 2013: 36). However, in 2012, the entrance requirement at the University of Cape Town for a Bachelor's degree in accounting was 60% in mathematics and 50% in English (UCT, 2012: n.p.). This gap between the official low pass mark set at matric level and high scores required for admission at some universities shows a lack of trust in the quality of education or grading system in matric. Crain, Mauldin and Mounce (2000: 142) note that accounting programmes kept enrolments down by raising admission requirements, and as a result, many institutions re-evaluated their admission standards because they realised that the low admission requirements could sacrifice quality in accounting. This would definitely hamper changes of South African professionals to compete with their counterparts in foreign countries.

Despite the above disparaging remarks about the poor quality of passes in matric, Professor Sizwe Mabizela, the chairman of the government's quality assurance body, Umalusi, said that while the results in mathematics, physical sciences and accounting are concerning, he does not believe that it is the purpose of schooling to prepare students for university (CA Saga, 2012: 1). I find this assertion problematic and unconvincing because an education system is arranged in hierarchical manner such that the lower level of education prepares learners for the next phase. In my view, preparing students for university is a one of the major responsibilities of secondary education, especially at senior secondary level.

#### **2.2.4 The Problem with Mathematics**

According to CA Saga (2012: 1), mathematics is a gateway to the accounting profession because a good pass in mathematics is a prerequisite for admission into the Bachelor of

Commerce (B.Com) Accounting in many universities. South Africa lacks enough mathematicians, and as a result, this is likely to increase the unemployment since the country cannot produce enough engineers and other professionals in critical areas. Toptas (2012: 125) asserts that people who excel in mathematics will have significant opportunities in the future. However, in some schools, learners are being pushed out of mathematics into mathematics literacy so that the principals can produce better overall pass rates at the end of the year (Mail and Guardian, 2012: 3). This is contrary to stated policy which states that teachers must integrate basic mathematical principles into their teaching and make learners realise that their study of mathematics is also relevant to accounting (Department of Education, 2010: 6).

In 2008, only 15% of learners doing National Curriculum Statement (NCS) passed mathematics at the 40% level (Tshikululu Social Investments, 2010: 2). When one considers that mathematics is generally a crucial subject and a gateway to science, commerce and engineering, this pass rate is extremely worrying. Mathematical literacy, whilst useful, is not a substitute for mathematics (Equal Education, 2012: 1). Table 2.2 confirms that the trend in mathematics continues to be a major concern, and in a few years to come, it could lead to even more shortages of accounting professionals.

Table 2.2: Comparison of mathematics and mathematics literacy Grade 12 pass percentages in South Africa from 2008-2011

Mathematics literacy				Mathematics		
Year	Total wrote	Passed 30% or more	% Passed at 30% or more	Total wrote	Passed 30% or more	% Passed at 30% or more
2008	267,236	210,134	78.6%	300,008	136,184	45.4%
2009	277,677	207,326	74.7%	290,407	133,505	46.0%
2010	280,836	241,576	86.0%	263,034	124,034	47.4%
2011	275,380	236,548	85.9%	224,634	104,033	46.3%

(Source: Department of Basic Education, 2011: 57)

### **2.2.5 Career Guidance**

Kachelmeier, 2002: 36 further criticises accounting teachers, and also added that university professors do not do a good job of getting students excited about accounting. In my view, it would be unfair to blame accounting teachers and lectures cannot be criticised for the learners' poor performance. The Department of Education also has a key to ensure that their employees are empowered and adequately equipped in their subject content.

Attracting more learners to the accounting profession depends on substantive changes to the current educational model (Albrecht & Sack, 2001: 21). Universities can upgrade accounting education by integrating basic accounting, intermediate accounting, advanced accounting, cost accounting, management accounting and auditing (Cheng, 2009: 1). Half (2007: 2) adds that new strategies could range from enhancing the branding of the accounting, finance and audit professions in the media and on college campuses.

### **2.2.6 Teachers' Skills, Knowledge and Abilities**

Albrecht and Sack (2001: 21) assert that accounting teachers are not in touch with market expectations. In addition to teaching accounting topics, teachers are expected to have a broad range of knowledge, skills and abilities (Dombroski et.al., 2010: 8). The honour goes to the school and teachers if learners have performed well, but if they perform badly, the blame ultimately falls only on the teacher (McArdle, 2010: 16). If teachers are well trained, they can teach effectively, with confidence and motivate learners to like their subjects and work harder, which could subsequently improve the accounting results.

Accounting teachers can reduce anxiety for themselves and their learners by becoming more familiar with the course material and incorporating new methods for teaching accounting (Buckhaults & Fisher, 2011: 34). Arquero, Byrne, Flood and Gonzalez (2009: 281) maintain that it is important for accounting teachers to understand the motives, expectations and preparedness of learners in order to develop the learning environments that promote high quality learning outcomes. Teachers need to change their ways of thinking as well as their pedagogical orientation if they are to satisfy the requirements of curriculum reform (Lee, Lo & Williams, 2006: 52).

By coming to class well-prepared and fully understanding the material to be presented, accounting teachers will be able to introduce new methods, theories and philosophies into accounting education to ensure that learners view accounting as an interesting subject in which they will enroll and succeed (Buckhaults & Fisher, 2011:35). If practitioners and teachers work together, they can implement the needed changes that will breathe new life into an academic programme that has grown old and stale (Albrecht & Sack, 2001: 22). For instance, accounting could have paper 1 and paper 2, where paper 1 could involve all the theoretical content that learners need to know which includes ethics and skills, and paper 2 could cover all the calculations. This could dispel the perception gap that accounting is only about numbers.

Moreover, learners at Grade 9 level are being exposed to three subjects in the Economic Management Sciences' (EMS) curriculum, namely economics, business studies and accounting, with an approximate 40% weighting on financial accounting (Department of Basic Education, 2011: 8). This is likely to affect the confidence that Grade 9 learners have in the more complex financial accounting content in the curriculum and thereby affect their subject choices when they get to Grade 10 (*ibid.*). There was very limited exposure to the accounting related assessment standards in EMS which could be attributed to a number of factors including teacher qualifications and training, lack of support, policy shortcomings and absent guidelines (Schreuder, 2009: 1). The schools are also adding to the problem by giving a business studies or economics teacher, EMS to teach, knowing very well that that particular teacher cannot teach accounting, and as a result, learners are being disadvantaged when it comes to accounting knowledge. However, accounting learners must stop being lazy and do their homework in order to achieve better grades. Parents must also give the teachers support by monitoring their children's books regularly because after all, they are partners in education. The important point to be noted is that it is not only the teachers who are to blame for learners' failure, but also there is equal responsibility on the parents as well as learners (Jeynes, 2012: 706).

### **2.3 STRATEGIES FOR ADDRESSING THE CHALLENGES FACED BY THE ACCOUNTING PROFESSION**

Millions of rand from SAICA and donors have been invested in the growth and transformation initiatives of SAICA (Schoole, 2007: 5). In 2000, the Equity Development

and the Education and Training Department of SAICA merged into a single new entity, called the Accountancy Development Unit in order to ensure the development of black and female chartered accountants and improve the economy of South Africa (SAICA, 2005: 3).

In 2002, SAICA launched a five-year R62 million education project, called Thuthuka to increase the number of black chartered accountants, which involved improving the mathematics and accounting skills of 6400 Grade 12 learners in the Eastern Cape via mathematics and accounting clinics. To this end, an agreement was reached between the University of Fort Hare and the Rand Afrikaans University (now called the University of Johannesburg) to improve the quality of the Bachelor of Commerce (B.Com) accounting degrees awarded by Fort Hare through an intensive combination of tutorials and tuition for learners. The third component of the grant was to teach the community about household budgets and principals how to manage their schools' budgets (Lipson, 2002: 5).

Furthermore, the Thuthuka Education Upliftment Fund (TEUF) has partnered with four SAICA-accredited universities in South Africa, namely University of Johannesburg (UJ) called SAICA@UJ, University of Cape Town (UCT) called SHAWCO Shine@ UCT, University of the Free State called Monyetla Project@ UFS and the Nelson Mandela Municipality University (NMMU) called COINS and TEP@NMMU, to run Outreach Feeder Programmes to improve the results of over 950 Grade 12 learners and 56 accounting educators (SAICA, 2011: 1).

SAICA's efforts are mainly focused on Grade 12 learners, and this is rather late for improving the quality of accounting degrees in universities, and makes this intervention ineffectual. I submit that to be effective, the main focus should be increasing the number of learners who take accounting as a career from Grade 10.

Since 2006, Pastel sponsored SAICA to organize the National Accounting Olympiad competition for Grade 12 learners in South Africa. The competition's core objective is to develop and recognize young accounting talent (Pastel Intelligence, 2011: n.p.). This would not solve the problem of a shortage of accounting professionals because this programme's focus is only on the best-performing Grade 12 learners.

Since 2010, the South African Foundation for Economic and Financial Education (SAFEFE) and the Department of Education have organised the Olympiad competitions for Economic Management Sciences (EMS) for Grades 7 to Grade 9 learners (Department of Basic Education, 2012: 164). In terms of this memorandum, only nine able learners per school are allowed to enter the competition while the rest of EMS learners are often not even aware of the Olympiad. To be more effective, perhaps this programme should focus on addressing misconceptions about accounting and accounting career.

In order to develop accounting skills in South Africa ACCA, SA, has an open access business model for learners who are 16 years of age, who are numerate and literate. In this regard, they are also working hand in hand with the South African universities. For instance, WITS Plus, a division within the University of Witwatersrand, which offers evening and part-time studies, offers the ACCA Professional Qualification (The Skills Portfolio, 2010: 1). At the age of 16, most learners are either in Grade 11 or Grade 12

Due to a shortage of skills in the accounting profession, some Australian companies are compromising on the quality of candidates they hire and some are taking steps to address these staffing concerns by identifying and preparing individuals within their staff to move into managerial positions (O'Donoghue, 2012: 1). This means that quality in the accounting profession is being compromised and this could be mitigated if the problem could be addressed in secondary schools.

Accounting firms in the United Kingdom have expanded their recruiting efforts into broader financial fields with an objective of training graduates in accounting (Patel, 2012: 1). The central contention of this dissertation is that accounting firms should be focusing more on secondary school learners than on accounting graduates as this has a greater potential of increasing the pool of future accountants by “catching them young”.

In its 2003 monograph, PricewaterhouseCoopers (PWC) noted that entry-level accountants fail to fully appreciate or even comprehend the roles and responsibilities they will encounter during their careers, and as a result, suggested that they attend two business student organization meetings where there is a presentation by an outside professional (Brickner & Etter, 2008: 2). This will give them a practical real-world experience, help them to network

and improve their communication skills even more, and learn more about career paths available in their field of study.

Paisey, Paisey and Tarbert (2007: 38) suggest that using Continuing Professional Development (CPD) as a means of ensuring that all the professional accounting bodies seek to further their development of the professional skills and competencies, will offer a quality service in the interest of the public. Davis, Sampson and Zajkowski (2007: 406) say that in New Zealand and Australia, all professional bodies, namely the New Zealand Institute of Chartered Accountants (NZICA), the Institute of Chartered Accountants Australia (ICAA), the Certified Public Accountants Australia (CPAA) and the National Institute of Accountants (NIA), have also recognized the importance of CPD.

In Botswana, practising accountants are required to attend CPD seminars and workshops totaling seven hours each year (Kitindi & Mgaya, 2009: 345).

## **2.4 THEORIES OF LEARNING**

There are many different theories of how learners learn. Educational theories provide us with information relevant to the learning process, assist teachers in determining areas of curriculum that should be investigated and help teachers to apply information from learning theories to design learning environments (Taylor, 2002:227). Some of the relevant theories in the teaching of accounting include reinforcement, constructivism, behaviorism, social cognition and brain-based theory.

Peterson and Wilson (2006: 2) identify benchmarks for teaching and learning as moving from:

- Passive absorption of information, to active engagement with information;
- Individual differences among learners seen as problems, to individual differences among learners seen as resources;
- Simple straightforward work, to complex intellectual work;
- Teachers do most of the work, structure classrooms for individual and shared work; and
- Unorganized, unprepared and unstructured lessons, to coherently organized high level lessons.

### **2.4.1 Reinforcement Theory**

According to Dunn (2002: 1) reinforcement theory is rigid and mechanical. This means that for this theory to be effective, teachers should be consistent with punishment. If learners believe that they are likely to obtain a symbol D in the examinations no matter how hard they work in their studies, then their motivation is not likely to increase. Similarly, if some learners feel certain to fail no matter what they do, their motivation will be minimal (Slavin, 2009: 305).

Leonard, Noh and Orey (2008: 5) categorise reinforcement theory as extrinsic and intrinsic motivation. Extrinsic motivation involves the learner's desire for earning rewards and avoiding punishment while intrinsic motivation is related to the learner's curiosity and desire for achievement. It is difficult to identify rewards or punishments because each human being is different and unique, and reinforcement theory has to take this into account (Booth-Butterfield in Redmond, 2013: n.p.).

### **2.4.2 Constructivist Theory**

Constructivism is a philosophy of learning founded on the premise that by reflecting on our experiences, we construct our own understanding of the world we live in (Nieuwenhuis, 2000: 14). Piaget's constructivism was focused on how children develop intellectually and actually took little interest in pedagogy as such (Daniels, Lauder & Porter, 2009: 83). As a result, Siemens (2004: 2) asserts that constructivism failed to describe how learning happens within an organization. According to this theory, what is learned is organised according to mental representations of something tangible or intangible that can be applied to an object, situation or event (Leonard, Noh & Orey, 2008: 4). This includes assimilation, which refers to the stage in which new knowledge is processed and added to the previously existing schemas, accommodation which is an adaptation process that occurs because the existing schemas are insufficient to incorporate new information, and equilibration, which is created when assimilation and accommodation reach a balance in the mental structures (ibid).

Constructivism has profound implication for teaching because it suggests a far more active role for learners in their own learning than is typical in many classrooms (Slavin, 2009: 231). Schunk (2008: 240) add that it is not a unified theory that offers specific hypotheses to be

tested while Kahveci and Ay (2008: 127) say the essence of the constructivist learning theory is research in philosophy, psychology and education. While this appears to hold promise for effective teaching, teachers are inadequately trained in constructivist teaching and learning as well as scaffolding strategies (Carlie, Jordan & Stack, 2009: 65).

### **2.4.3 Behaviourist Theory**

This theory is closely related to reinforcement theory. For behaviourists, learning is a conditioned individual response to stimuli (Carlie, Jordan and Stack, 2009: 79). It is based on the concept of classical conditioning, developed by a Russian physiologist, Ivan Pavlov (1849-1936), which found that certain behaviours can be induced by stimuli such as positive and negative reinforcement (Schunk, 2008: 86).

Taking this one step further, in 1948, Skinner advocated the concept of operant conditioning which stated that behaviour is strengthened by positive reinforcement while negative reinforces or punishers can lead to improper behaviour (Gray & Macblain, 2012: 37). In observational learning, observers will perform the act only if they have some motivation or reason to do so, and as a result, the presence of reinforcement or punishment becomes most important in the process (Todd, 2012: 1). These theories focus almost exclusively on observable behaviour (Slavin, 2009: 150).

Behaviours can be learned, unlearned and changed by immediate consequences including positive and negative reinforcement, punishment, modeling which means the act of demonstrating a skill, shaping which means a process that results in a gradual change in behaviour and cueing which is the act of providing learners with verbal or non-verbal prompts that reinforce or deter behaviour (Leonard, Noh & Orey, 2008: 9). It explains learning in terms of environmental events (Schunk, 2012: 114). Behaviourist theory can be considered anti-humanistic in its refusal to acknowledge human freedom and choice (Carlie, Jordan & Stack, 2009: 33). Behaviourism does not take cognisance of mental or cognitive processes. (Nieuwenhuis, 2000: 8).

### **2.4.4 Cognitive Theories**

Cognitive theory is an attempt to explain human behaviour from a natural science perspective by integrating what is known about both the effects of the environment and the role of

cognition (Taylor, 2002: 57). This theory can be divided into two specific theories: the Social Cognitive Theory (SCT), and the Cognitive Behavioural Theory (CBT).

Gestaltist theorists formulated four principles of cognitive theories, namely:

- the principle of proximity which means that we tend to group elements together according to their nearness to one another and the patterns that they form;
- the principle of similarity which implies that we tend to group together items that are similar in some respect;
- the principle of closure which means that we group items together if they tend to complete some entity; and
- the principle of simplicity which means that we organise items into simple figures according to symmetry, regularity and smoothness if they are dominant (Nieuwenhuis, 2000: 9-10).

The foundational study on cognitive theory is the seminal work of Piaget dating back to 1936. His contributions detailed observational studies of cognition in children, and found that cognition develops in defined stages. Hergenhahn and Olson (2013: 113) argue that Piaget's observations cannot be generalised because he did not observe children or adults from cultures that differed significantly from his own. Piaget's theory gives the teacher a secondary role because it assumes that all children are capable of discovering learning without assistance or direction (Gray & Macblain, 2012: 64).

#### 2.4.4.1 Social cognitive theory

Social cognitive theory states that whatever children learn comes from the culture around them (Leonard, Noh & Orey, 2008: 5). Schunk (2008: 243) add that the way learners interact with their world transforms their thinking. In essence this is the principle of reciprocal determinism, a concept developed by Bandura (1978). This is a model composed of three factors that influence behaviour: the environment, the individual, and the behaviour itself. Essentially, Bandura believed that an individual's behaviour influences and is influenced by both the social world and personal characteristics.

However, Phillips and Orton (in Hergenhahn & Olsen, 2013: 340) criticize the principle of reciprocal determinism in social cognitive theory by arguing that the principle defies standard causal analysis, and this can be proven when behaviour allows for changes in the person, while simultaneously, the environment also allows for change to occur; hence change happens intrinsically and externally. In this sense, the task of discovering what causes what becomes practically impossible.

#### 2.4.4.2 Cognitive behavioural theory (CBT)

CBT describes the role of cognition (knowing) to determining and predicting the behavioural pattern of an individual. The theory states that individuals tend to form self-concepts that affect the behaviour they display. These concepts can be positive or negative and can be affected by a person's environment.

It can be determined from this brief discussion of learning theories, that none of them describe how learning occurs within an organisation (Siemens, 2004: 2).

#### **2.4.5 Brain-Based Learning Theory**

While behaviourist, cognitivist and constructivist theories have failed to explain how learning occurs, there are claims that teachers have been using these teaching strategies for years without consciously knowing that they are doing so. However, it is also true that if teachers do not know why they do what they do, their actions are less purposeful and professional (Jensen, 2000: 76). Jensen therefore advocated the brain-based learning theory which is premised on the assumption that in everything we do, we use our brain. This theory helps teachers to understand why they use a particular strategy in preference to another (Jensen, n.d.: 3), e.g. behaviourist strategy or cognitive strategy. Brain-based learning refers to the use of teaching methods, lesson designs, and programmes that are based on the latest scientific research about how the brain learns, including such factors as cognitive development.

Accounting deals with the “logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested party” (Department of Basic Education, 2013: 6). Accounting professionals must not only be able to produce financial reports and perform complex calculations, they also need to be able to

answer the “why” behind the numbers (Half, 2007.: 2). As a result, the brain-based theory will be the most appropriate approach for this study.

According to Caine and Caine (2011: n.p.), the three instructional techniques associated with brain-based learning are:

- Orchestrated immersion – creating learning environments in which students are fully involved and immersed in an educational experience through collaboration and interactivity (Kahveci & Ay, 2008: 125)
- Relaxed alertness – creating an environment that eliminates fear in learners, while maintaining a highly challenging environment (Aziz-Ur-Rehman, Malik, Hussain, Iqbal, and Rauf, 2012: 114); and
- Active processing – allowing the learner to consolidate and internalise information by actively processing it.

A natural deduction from these principles in the context of this study is that gradual learning which moves learners along a purposeful learning pathway will allow them to store, process and retrieve the information when they need to (Aziz-Ur-Rehman, Malik, Hussain, Iqbal, and Rauf, 2012: 114). By analogy, learners who are thoroughly prepared in accounting in Grade 10 and Grade 11 can excel when they get to Grade 12. Sousa (2001: 3) asserts that the more teachers know about how the brain learns the more successful they can be in achieving their goals. This might help teachers to come up with better teaching strategies that can assist learners to perform better in accounting. As long as the brain is not prohibited from fulfilling its normal processes, learning will occur (Sullo, 2010: 1).

#### 2.4.5.1 Instructional techniques for brain-based learning

##### *2.4.5.1.1 Orchestrated immersion*

Byrne, Finlayson, Flood, Lyons and Willis (2010: 1) identified one of the major challenges facing accounting education as the creation of a learning environment that promotes high quality learning. Creating an effective learning environment involves organising activities, instruction and the physical classroom to provide for effective use of time, to create a happy, productive learning environment and to minimize disruptions (Slavin, 2009: 329). Brickner

and Etter (2008: 89) also emphasise that teachers must create a supportive classroom environment in order to increase the learner's interest, participation, satisfaction and knowledge in accounting.

Learning is enhanced when the environment accommodates the needs of the learner and the instructor (Cave, Ludwar & Williams, n.d.: 2). A classroom which emulates the fuzziness (vagueness or uncertainty) of learning, will be more effective in preparing learners for lifelong learning (Siemens, 2004: 2). Teachers need to provide an enriched environment to promote and stimulate intellectual growth (Taylor, 2002: 200). Rather than giving the learners the information, e.g. by way of glossy posters in the classroom, learners can work interactively with their peers, for example, to design posters about the accounting concepts being dealt with in a particular lesson. These posters can be hung on the classroom walls to represent the learning of the students, and can be adapted as learning progresses.

This theory takes the concept of learning one step further by analysing the process involved in learning and creating a constant welcoming environment for all learners to learn (Keto, 2005: 21). Caine (2008: 11) adds that all learners can comprehend more effectively in a supportive, empowering and challenging environment. Schunk (2008: 387) asserts that brain development requires stimulation from the environment. Teachers must make sure that their classrooms communicate with the learners. For instance, all the terminology for different chapters in a textbook could be displayed in the classroom so that learners can be constantly reminded of them.

#### *2.4.5.1.2 Relaxed alertness*

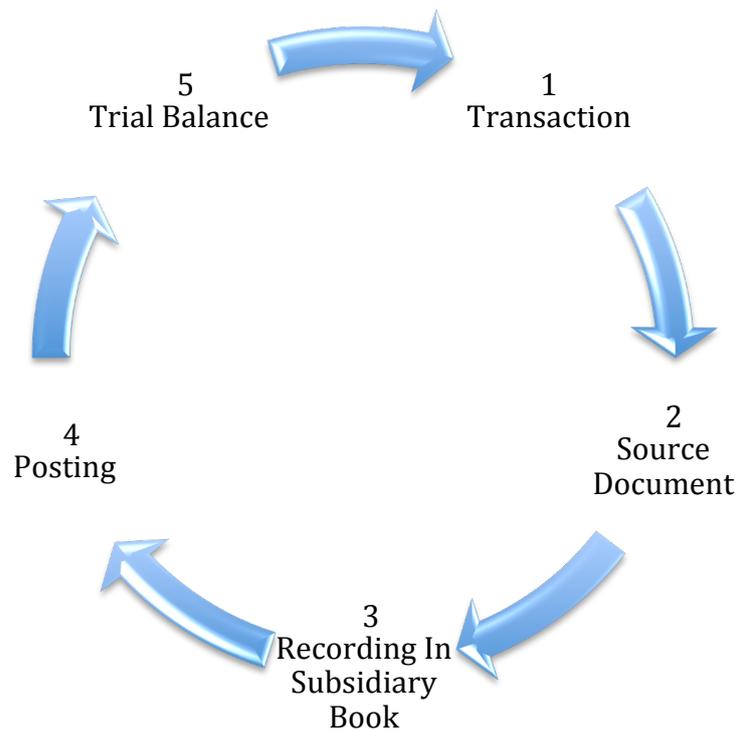
Relaxed alertness means that learning is facilitated when learners are not stressed or anxious (Schunk, 2012: 67). Clearly the behaviourist theories involving reward and punishment would not be effective in creating this kind of environment. Teachers must reduce common forms of perceived threat by reprimanding a learner in private and offering constructive advice for the future (Jensen, 2004: 37). If learners are made to respond or participate in ways in which they do not feel comfortable, then their ability to learn decreases (Akers, Bellah, Haase-Wittler, Kaufman, Lynn, & Robinson, 2008: 55). Chemicals in the brain send negative and positive information, which may be perceived as threatening or satisfying to that part of

the brain controlling the information and, if perceived as threatening, learning may be impeded, while if positive, learning may be accelerated (Taylor, 2002: 201).

Caine (in Akers, *et al.*, 2008: 55) asserts that if we want to create enriched environments that help learners learn, then we must engage them in social interactions, their innate search for meaning, their emotional connections, must reduce threats and enhance self-efficacy. Nieuwenhuis (2000: 47) emphasises that learners should be encouraged to visualize, draw and use drama as they develop new ideas. Learners must be encouraged to participate in class and also learn outside the classroom for example, at home in helping with the family budget.

For instance, let us look at the accounting cycle below and how it can be related to the outside environment.

Figure 2.1: Accounting cycle



If a learner buys a cool drink at Pick 'n Pay supermarket, that is a transaction. Pick 'n Pay will issue a receipt, which is called a source document. Pick 'n Pay will record all the transactions for the day in the Cash Receipts Journal (CRJ), which is called a subsidiary book. Accounts will be opened in the general ledger to check the balance at the end of the

month, which is called posting. Lastly, a trial balance will be prepared to check the accuracy of all the accounts.

#### *2.4.5.1.3 Active processing*

The brain must process the information in some way after receiving it and specific strategies, such as peer teaching, questioning strategies, summarising, role-play, debates and practice tests may be used to assist learners in building their semantic memories (Taylor, 2002: 201). For instance, accounting learners could be given format tests every week so that when they write the examinations or cycle tests, it will be easier for them to remember the formats. Many learners fail accounting because they do not know the examination formats and the type of questions asked (Department of Basic Education, 2011: 10).

In order for a learner to gain insight into a problem, there must be intensive analysis of different ways to approach it, and about learning in general (Sullo, 2010: 2). For instance, Grade 10 learners may debate about which method is best between the periodic inventory system and the perpetual inventory system. They will be expected to take into consideration the advantages and disadvantages of each inventory system and their calculations of cost of sales.

Caine (in Akers, 2008: 55) concludes that if we want to create enriched environments that will help learners learn, then we need to include all the following principles: (1) engage their individual style and their uniqueness, (2) engage their capacity to learn from memorizing isolated facts and biographical events, (3) engage both conscious and unconscious processing and (5) engage both their ability to focus attention and learn from peripheral context. Cave, Ludwar and Williams (n.d.: 2) added that immediate, constructive feedback increases motivation and makes learners aware of how to improve their work. The learners' assessment should allow them to understand their own learning styles and preferences. This can be possible if learners are given back their answer sheets, and corrections are made so that they can understand where they went wrong.

#### *2.4.5.2 Brain-based teaching strategies*

##### *2.4.5.2.1 Brain's time clock*

To maximise learning teachers of Grades 9 to 12 should never spend more than 12 to 15 minutes of focused attention on passive learning (Hileman, 2006: 19). Dr Sousa, an international educational consultant, believes that in a 20 minute lesson, there is about 13 minutes prime time for learning, 2 minutes of down time and a second prime time for about 5 minutes (Sprenger, 2007: 152).

In South African secondary schools, a class period ranges between 40 to 45 minutes. For instance, the topic ‘companies’ in Grade 12 class usually includes legal personalities and its implications, the concept of limited liability, statutory control, requirements for the formation of a company, the memorandum and articles of association, the management, the difference between private and public company, and shareholders’ equity. If a teacher covers all this content in one period, the learners are likely to lose attention half way through the period.

The best way to deal with this is to break the topic down into different sections. For instance, the teacher may use 10 minutes to introduce the theory of shareholders’ equity where she could explain key concepts such as the authorised share capital, the issued share capital, share premium and distributable reserves. Another 10 minutes may be used to look at the examples provided in the textbook, 5 minutes for questions from the learners, 13 minutes for them to do an exercise, and the last 7 minutes to mark and do corrections.

#### *2.4.5.2.2 Repetition*

The more an idea is used, the better we become at understanding (Hileman, 2006: 19). Drill and practice can facilitate the learning of subject matter (Dabney & Jensen, 2000: 107). Sprenger (2007: 159) suggests that a teacher could turn to the learner on her left or right, and ask him or her to repeat what she said. Alternatively, the teacher might ask five learners to each explain a term from authorised share capital, issued share capital, share premium, retained income and par value.

#### *2.4.5.2.3 Active learning*

Movement in the classroom is a reliable way to increase blood flow; hence it oxygenates the brain and improves memory retrieval (Hileman, 2006: 19). Sprenger (2007: 153) adds that

movement changes the body as well as the pattern of brain waves. In this sense, learners may be asked to stand after the teacher has introduced the concept of shareholders' equity before they attempt the exercise. The teacher must monitor the alertness or fatigue levels of the learners and switch activities to wake them up and catch their attention (Jensen, 2004: 17).

#### *2.4.5.2.4 Images*

Between 80% and 90% of all the information that is absorbed by our brain is visual, and enriched visual learning environments are therefore important for brain-based instruction (Hileman, 2006: 19). A visual person needs visual stimulation, and an auditory person prefers sounds (Sprenger, 2007: 157). Learners may be asked to each bring prospectuses of different companies listed on the Johannesburg Stock Exchange and paste them on the classroom walls, or the shares page from a newspaper. The class may be divided into two groups and asked to design a poster for non-current assets and another group for current assets.

It has been shown that the effects of direct instruction diminish after about two weeks but the effect of visuals and peripherals increases during the same time period (Jensen, 2004: 18). Dabney and Jensen (2000: 78) concludes that making art a core part of the curriculum, and thoughtfully integrating art and design into every subject may create a classroom full of engaged, motivated and attentive learners who will develop a heightened sense of confidence, creativity, cultural awareness and an increased love for learning.

#### *2.4.1.5.5 Novelty*

The brain needs to be stimulated with new approaches such as music, exchanging classrooms with another teacher for the day, seating changes, relevant real-world field trips and guest speakers (Hileman, 2006: 19). A teacher should immerse her learners in imagery rich text, videos and other learning aids (Dabney & Jensen, 2000: 89). Sprenger (2007: 158) adds that putting on some background music while one is speaking will change the mood in the class, and will also arouse the learners. The music may be used at the beginning of the period to calm the learners and get them in the mood to learn. Accounting teachers may also invite a guest speaker every term, be it a stock broker, an auditor or a chartered accountant (CA) to give learners more information about real world experience.

#### *2.4.1.5.6 Being colourful*

Colour in the classroom is truly a powerful brain-based motivation to learn, and therefore, the teachers should use colourful handouts, overhead transparencies, colourful posters and encourage the learners to use colour on their assignments (Hileman, 2006: 19). Exposure to colour is known to play a key role in the maturation and stimulation of other areas throughout the brain (Dabney & Jensen, 2000: 33). Additionally, relevant computer programs may be used to project different colours and graphics using a data projector during a lesson. Learners may be given an assignment to design a poster by finding the pictures to differentiate between private and public companies.

#### *2.4.1.5.7 Automatic learning*

When it comes to learning and memory, we need to be aware of positive learning states, and motivate the learners by appealing to their preferred learning styles (Sprenger, 2007: 153). In the context of the classroom, everything from the teacher's appearance to a peer's shirt colour, to the learner's beliefs about the teacher's credibility is at play (Hileman, 2006: 20). Teachers must pay attention to their presentation style to ensure that the message in their minds is the message they send to their learners (Jensen, 2004: 28). Different tones of voice may be used to emphasise different points. Accounting learners may be encouraged to always wear a tie and a school blazer everyday and assume that their classroom is the boardroom, and that they are the shareholders and their teacher is the director. They could role-play the role of the secretary of the board meeting and take minutes (in other words, their notes) as a record of the meeting.

#### *2.4.1.5.8 Social brain*

Teachers must exploit opportunities for cooperative learning (Hileman, 2006: 20). Learning is a social event, and for any of us to become lifelong learners, the process will involve others (Sprenger, 2007: 16). Learners' brains never mature in a vacuum, but they become human friendly in the context of social environment (Jensen, 2006: 184). Learners may work in groups to discuss the difference between a private and public company, decide which company is the best and motivate the reason for their choice.

#### *2.4.1.5.9 Elicit emotions*

Teachers should create opportunities for emotional engagement because for a learner to internalize a new behaviour, they must feel that something is true before they believe it is true (Hileman, 2006: 20). Making emotional connections to material is the primary way of making meaning out of emotional investment drives attention and motivation too (Jensen, 2004: 5). The following transaction may be dramatized by learners: A. Jones took goods from AA Furnishers on credit for R5000, and her account is now three months in arrears. AA has been sending reminder letters to her, but there has not been any response. A Jones does not answer any private calls. AA Furnishers charged her account with interest and yet there was no response. Threatening letters were sent to her but she ignored them. A. Jones account was now handed over to the lawyers.

#### *2.4.5.2.10 Developing thinking skills*

Teachers should engage learners in problem solving because real-world problem solving allows the brain to do what the brain does: make decisions that promote creative meaningful and productive judgment (Hileman, 2006: 20). Learners may be asked to bring financial statements from the newspapers for three different companies in a group of six each. They can then be asked to scrutinise the financial position of the business, calculate liquidity ratios and choose the company that is facing a possible financial crisis, analyse the balance sheet and the income statement of that company, check what could lead to insolvency and decide how they can cut the costs and what the solution is to save that company.

## **2.5 STRATEGIES THAT CAN IMPROVE THE TEACHING OF ACCOUNTING IN SECONDARY SCHOOLS**

Biggs (in Bezuidenhout, 2008: 10) notes that teacher-focused teaching strategies depend on what the teacher does to get the content across to the learners while the learner-focused teaching strategies depend on what the learner does to understand the subject. Teachers constantly face the challenge of finding and applying the most effective methods of instruction that could enhance academic achievement and match diversity among learners (Jayaprabha, 2013: 165). McChlery, Visser and Vreken (2006: 109) stress that teachers should stop being ignorant of their own teaching styles and that their learners' learning styles are

critical for effective education. Since teaching and learning is a two-way process, both teaching and learning will be discussed below.

## **2.5.1 Effective Teaching Strategies**

### 2.5.1.1 Cooperative learning

Leonard, Noh and Orey (2008: 10) state that cooperative learning is a successful strategy where small groups of learners work together to achieve a common goal through an active involvement of analysing, understanding and applying the subject in real life learning. Learners could jot down their answers to a question, turn to their neighbour and talk about their answers and share the same with the entire class (Jayapraba, 2013: 165). Westwood (2008: 68) and Beavers (2011: 2) maintain that cooperative learning not only improves the learner's active participation but also encourages social skills development, communication and independence. Because peers are operating within each other's zones of proximal development, (Vygotsky, 1978: 86), they often provide models for each other of slightly more advanced thinking.

Furthermore, Slavin (2009: 44) contends that cooperative learning makes the learner's inner speech available to others, and so they can gain insight into one another's reasoning process. This is the best strategy because it enables learners to interact with one another and communicate constantly. Additionally, Borich (2000: 333) and Benson (2003: 38) are of the collective view that cooperative groups are a powerful strategy to improve learning, but Garfield (1993: n.p) argues that learners might refuse to do difficult and challenging activities in cooperative groups. At times, learners in cooperative groups tend to shift all challenging activities to learners with capabilities, and this denies the learners who are less capable an opportunity to improve or develop their skills. Where possible, learners need to be in groups of three, as this will force them to participate. Mylryan (in Miller and Peterson, 2004: 52) stressed that cooperative learning works more effectively when learners are in small groups than in large groups. However, Hartle, Kavanagh and Zraa (2011: 2) contends that cooperative learning is the most appropriate teaching strategy for accounting because it allows interaction, exchange of ideas and collective problem solving.

Johnson and Johnson (in Gayle & Parry, 2005: 119) use what they called "Pig's face" (PIGSF) to identify five elements of cooperative learning, namely: positive interdependence,

individual accountability, group processing, social skills and face-to-face interaction. In addition, Kluge and Totten, Sills and Digby (in Nagel, 2008: 364) state that cooperative learning improves retention rates of learners. However, for Yin-Kum (2011: 402), cooperative learning is more effective when teachers are actively involved in the process.

Cooperative learning practitioner's embedded the course material with skills, such as writing, speaking, and other intellectual skills in their cooperative learning structures (Cottell, 2010: 13).

In spite of these seemingly positive outcomes of cooperative learning, Baloché (1998: 233) stated that learning cooperatively is not simple and straightforward, and as such, learners and teachers need to be patient and persistent.

Nattiv (in Cheng, 2008: n.p) describes cooperative learning as a teaching method that allows learners to be interdependent in learning, working and role-playing when dealing with a shared goal and assigned task. Role-plays can be done to encourage cooperative learning. For instance, the following transaction may be role played by three learners:

- Maleka Traders received Mrs Letshwene's cheque of R150 back from the bank, which was in payment of her account of R160. This was marked R/D due to insufficient funds.

One of the learners will be Mrs Letshwene, who goes to Maleka Traders to pay an amount she owes. Maleka Traders offers her a discount of R10 and she writes a cheque of R150. Maleka Traders will record the transaction in the Cash Received Journal (CRJ) and will later take the cheque to the bank to cash it. The bank will look into Mrs Letshwene's account and find that there is no money in the account. The bank will cross the cheque and write R/D which stands for refer to drawer. Maleka Traders will then contact Mrs Letshwene to inform her of the outcome. Maleka Traders will record Mrs Letshwene's debt of R150 in the Cash Payments Journal (CPJ) to cancel the transaction recorded in the CRJ, and also in General Journal to cancel the discount of R10 that was offered.

### 2.5.1.2 Question and answer method

Duminy and Shonge (1994: 15) state that the question and answer method promotes active participation between the learner and the teacher. Learners try to move toward the unknown from the known with the help of the teacher who encourages the learners to think about the new concept (Kabiri & Rahimzadeh, 2012: 152). Borich (2000: 268) submits that it encourages learners to pay attention in class and stimulates their interest in the subject. However, teachers should be careful not to embarrass the learners if they are unable to answer the questions asked.

Question and answer is the most appropriate teaching strategy for accounting because it enhances the involvement of the teacher and the learner. Accounting is a subject where learners need to communicate constantly with the teacher especially at the beginning of a new chapter in order to understand and master the concepts. Teachers need to make sure that all the learners concentrate when one of them is asking questions, and avoid interruptions and distractions so that the question can be clear to everyone. Correspondingly, the teachers should ensure that their responses do not confuse the learners even more. For instance, when doing the effect on accounting equation:

**Transaction:** Maleka Traders received Mrs Letshwene's cheque of R150 back from the bank, which was in settlement of her account of R160.

**Solution:**

Source Document	Subsidiary Book	Account Debited	Account Credited	Assets	Owner's Equity	Liabilities
Bank Statement	CPJ	Debtors Control	Bank	+150 -150	0	0
Journal Voucher	GJ	Debtors Control	Discount Allowed	+10	+10	0

The following questions may be asked to enhance concentration:

- In which journals will the transaction be recorded?
- What will be the source documents for the transaction?

- Identify all the accounts affected.
- Why is debtors control debited twice?
- What is the reason for crediting the bank?
- Why is there zero in the liability column?
- Discount allowed is an expense, why is the effect + not -?

## **2.5.2 Effective Learning Strategies**

### 2.5.2.1 Problem-based learning (PBL)

PBL is a teaching method that emerged more than 30 years ago as a reaction to the deficiencies brought about by traditional teaching approaches (Barrows, in Jayaprabha, 2013: 155). PBL integrates technical accounting information, practical experience and life-long learning skills to promote accounting expertise (Cottell, 2010: 14). Problem-based instruction is grounded in the learning theories of situated cognition, constructivism, social learning and communities of practice (Leonard, Noh & Orey, 2008: 14). The effectiveness of PBL is substantiated by brain-based theory, which emphasises that as learners work together to solve problems, they become aware of the new ways in which knowledge (Schunk, 2008: 401).

Westwood (2008: 33) and McChlery, Visser and Vreken (2006: 103) are in agreement that in terms of PBL approach, the teacher is a facilitator and does not direct or control the investigation. Critics of PBL maintain that learners cannot really know what might be important for them to learn (Dolmans, Wolfhagen, Van Der Vleuten & Wijnen, 2001: 885), especially in areas which they have no prior experience, while Borich (2000: 300) maintains that in PBL, teachers still teach their learners. Edmonds, Edmonds and Mulig (2003: 231) argued that even though it is an effective strategy, learners might complain that they have to do everything themselves, and the teacher never teaches. Even when the learners are always busy with the task in class, the teacher should constantly communicate with them to give them the direction and to clear any misunderstanding.

Hansen (2006: 222) emphasizes that in PBL, learners are presented with a problem, expected to identify what they need to know, learn it and apply the knowledge they have acquired to solve the problem. For instance, a question on sport clubs in an accounting textbook may be posed as follows: draw up the membership fee account (subscription) for 2014. To do this

exercise, learners will be provided with the trial balance and statement of receipts and payments or statements of income and expenditure. Learners need to know the format for membership fee. They need to understand why we have accrued income, and income received in advance for the previous year and the current year. They need to know that Ba can either be balance or bank, depending on whether the information is from trial balance or statement of receipts and payments. They need to know that this account can balance in different ways, depending on which amount is missing. They must be able to analyse that if they are given the total number of members who joined the club. This means that the income and expenditure amount is given, and therefore they are either looking for bank or accrued income. They should always be able to identify the problem. The argument of the critics of PBL is that unless there is some directed teaching involved, students will not arrive at the solution entirely by themselves (Dolmans, *et al.*, 2001: 886). Perhaps this conundrum could be solved by employing Self-Directed Learning (SDL). Margetson (in Hewitt-Taylor, 2001: 497) concludes that PBL has been linked to Self-Directed Learning (SDL), describing this as problem identification, followed by learners engaging this as a problem identification, followed by learners engaging in SDL to solve this problem.

#### 2.5.2.2 Self-directed learning (SDL)

SDL is a process where teachers provide learners with learning material and opportunities for discussion so that learners do not feel like they are working on their own (Rothwel, 2009: 1). Silena and Uhlin (2008: n.p.) state that self-directed learning gives learners an opportunity to demonstrate responsibility for their own learning and their independence. However, teachers in higher education need to take responsibility to produce self-directed learners (Ryan, 1993: 53). Already in 1996, teachers were encouraged to perform their roles by helping learners to be self-directed and to advance to further stages. Knowles (1975: 18) emphasised that people who make efforts to learn, learn more deeply and permanently than those who do not.

SDL helps learners to reason and think critically in order to solve problems (Abbeville, Rallis, Rossman & Phlegar in Borich, 2000: 273). Subsequently, Benson (2003: 26) emphasized that self-directed learners are ambitious and always work towards achieving their goals. In most cases, learners are unable to grasp everything after the lesson has been presented, but by working together, they can easily achieve the lesson aims by sharing information.

Brockett and Stockdale (2011: 162) observed that confusion and controversy exist about the nature and application of concepts. When dealing with fundamental accounting concepts, historical cost, for instance, might be confusing to the learners. Learners need to understand that financial statements for a company will be prepared with all assets shown at historical cost irrespective of their current worth. The teachers' role in this is seen as facilitating learning, and engaging in a process of mutual enquiry with learners rather than transmitting specific knowledge (Hewitt-Taylor, 2001: 497).

### 2.5.2.3 Project based learning

Borich (2000: 270) contends that project-based learning is an effective learning strategy because it encourages learners to set goals, think critically, communicate and also promote cooperation amongst each other. Thomas (in Westwood, 2008: 33) asserts that learners can understand better if they are involved in the project to find out for themselves rather than when they are taught. If learners work together to complete a project, they can easily learn from one another, and this can improve their communication and reasoning skills, which are vital for accounting. In accounting, for every transaction that is recorded, one needs to provide a reason or justification. Sawyer (2006: 313; 319) identified four major learning ideas of project-based learning, namely:

- active construction meaning that deep understanding occurs when a learner actively constructs meaning based on his or her experiences,
- situated learning which assumes that the most effective learning occurs when learning is situated in an authentic real-world context,
- social interaction which assumes that the best learning results occur when a teacher, a learner and a community member work together, and lastly,
- cognitive tools based on the belief that the tools can amplify and expand what learners can learn.

Project-based learning can make learning interesting and fun (Baran & Maskan, 2010: 249). Completing a project or solving a problem as a class can be fun, if all the group members participate. For instance, learners may be given source documents to complete the Cash Receipt Journal (CRJ), Cash Payments Journal (CPJ), Petty Cash Journal (PCJ), Debtors

Journal (DJ), Debtors Allowance Journal (DAJ), Creditors Journal (CJ), Creditors Allowance Journal (CAJ), and General Journal (GJ) individually as homework. After a week, they could be placed in groups of three each to discuss their work – and would probably find errors, which could be discussed and corrected. Then they would have to post the journals to general ledger, debtors' ledger and creditors' ledger. They would probably meet again after a week for a further discussion. Finally, they would have to draw up a trial balance individually and hand it in for the teacher to mark.

## **2.6 THE IMPORTANCE OF TEACHING SKILLS IN ACCOUNTING**

We live in the 21<sup>st</sup> century, where accountants with interpersonal skills, intellectual skills and strong communication skills are needed to communicate with peers, clients and the general public (Ellias, Amernic & Fortin in Fallatah & Talha, 2009: 70). The main concern of employers is that accounting graduates are not well equipped when it comes to reading, writing, speaking and listening. It is, therefore, vital for accounting learners to be fully equipped with content knowledge and skills for the financial world (Mustafa, 2011: 26). The ability to communicate effectively is one of the most essential interpersonal skills for both seasoned professionals and new entrants to accounting, finance and auditing (Half, 2007: 2). This will not be possible if accounting teachers themselves are not well equipped. Kerby and Romine (2009: 176) and Hartle, Kavanagh and Zraa (2011: 4) collectively agree that communication is a critical factor in accounting profession. It is therefore crucial for learners at school to communicate constantly with their teachers if they want to understand better, and in so doing, acquire the communication skills they would need in the working environment.

Ewell (2001: 2) suggests that communication skills can be enhanced by making sure that learners are engaged in group activities and projects which will help them in group problem solving and understanding of accounting concepts and principles. Moreover, communication skills are crucial for accounting professionals because they need to explain accounting information to clients, investors, shareholders, South African Revenue Services (SARS), creditors and financial institutions. In the same vein, accounting professionals also need to hold meetings from time to time and there might be disagreements; hence, effective communication skills come in handy in such situations.

Kitindi and Mgya (2009: 330) categorise the skills needed by the accountants into three groups, namely technical skills, which include all accounting and business skills, information technology skills, which include knowledge of how to use some IT tools as well as the knowledge of how IT is used to facilitate and drive business operations, and vocational skills which include communication skills leadership skills and teamwork. Dull and Kennedy (2008: 14) identify teamwork skills as the most important skills valued by employers. In an organisation, it is easier to come up with better concepts, or to come up with optimal solutions to a problem if all the team members work together because together everyone achieves more.

Green, Madison and Schmidt (2009: 154) argue that learners become confused if skills are taught concurrently with the other content. Because teachers are always in a rush to complete the syllabus, and do not have time to teach skills separately, it is better if they are integrated with the subject. For instance, in asset disposal, internal control and auditing are often taught concurrently. If the focus is on opening ledger accounts, learners will not see the connection that control measures need to be put in place in order to protect the companies' assets. The learners will also not know that internal control processes need to be put in place in order to eliminate fraud. Teaching skills concurrently with a certain concept enhances understanding rather than memorisation.

White (1995: 72) notes that more attention needs to be given to critical thinking, problem-solving and decision-making skills because accounting graduates have been reported to be unable to apply their accounting knowledge to analyse situations and reach reasoned conclusions. However, UMALUSI team reports that the accounting CAPS document is lacking in terms of skills and competencies where the emphasis is on calculating and recording with no mention of interpretation and evaluation (Grussend & Booyse, 2014: 66). Teachers need to relate accounting to what takes place in the real world, for example in the books of traders. Green, Madison and Schmidt (2009: 152) further state that writing skills followed by technological skills are very useful for the accounting curriculum.

## **2.7 CHAPTER SUMMARY**

The literature review has highlighted that the accounting profession experiences numerous challenges such as shortages of qualified CAs. Different organisations have attempted

different strategies to overcome these challenges. The numbers of CAs are increasing yearly but they are still below the demand. It is clear from the above discussion that the problem originates from secondary schools, and therefore strategies need to be put in place to increase the number of learners choosing accounting as a subject in Grade 10. However, Crain, Mauldin and Mounce (2000: 144) suggest that one way of attracting learners to accounting is to place emphasis on recruitment. If learners are guaranteed of getting a job after graduation, they might be motivated to choose accounting as a career.

The next chapter discusses the research methodology, shows the differences between qualitative and quantitative approaches, and explains why qualitative approach was chosen for this study together with the data gathering techniques used.

## **CHAPTER 3 RESEARCH DESIGN AND METHODOLOGY**

### **3.1 INTRODUCTION**

Chapter 2 reviewed literature related to the problem statement of this study, focusing on strategies that can equip Grade 10 accounting teachers to teach accounting effectively. The literature also focused on challenges faced by the accounting profession and some strategies for overcoming those challenges were proposed. Educational theories and the importance of teaching skills in accounting were analysed. The empirical data together with the information gained in the literature study will inform the formulation of strategies that could improve achievement in accounting in Ekurhuleni North secondary schools and other schools as well. This chapter discusses the research design, the qualitative research methodology, sampling and a selection of research participants and data-gathering techniques.

### **3.2 RESEARCH PARADIGM**

A paradigm is a comprehensive belief system that guides research and practice in a field (Wills, 2007: 8). To this effect, I identified with interpretive research for this study. This means instead of focusing on research methods, I emphasised the consequences of the research, used multiple data collection methods to answer the research questions, at the same time abiding by ethical considerations and practical standards.

#### **3.2.1 Positivism**

Positivism uses highly organised scientific approaches to research behaviors in the natural world (Fitzpatrick, 2012: 1). Procedures associated with inferential, statistics, hypothesis testing, mathematical analysis and experimental and quasi-experimental design are used (Lee, 1991:342). Trochim (2006: 3) states that it is a rejection of concepts that belong to metaphysics, meaning that aspects of knowledge that are derived from non-scientific would be considered invalid (Cranford, 2010: 2). Nightingale (2012: 1) asserts that positivism relies heavily on experimental and manipulative methods, which makes it irrelevant to my study. Heyman (2009: 30) criticises this approach, stating that it does not provide for in-depth understanding of a context and Weber (2004: 11) said it dismisses factors such as the social interaction.

### **3.2.2 Interpretivism**

Interpretivism is associated with ethnography, hermeneutics, phenomenology and case studies (Lee, 1991: 342). This will be most appropriate for this study because it uses methods such as unstructured interviews and participant observation to collect qualitative data (Livesey in Fitzpatrick, 2012: 1). It is based on the belief that science is subjective and therefore allows for alternative models of reality (Weber, 2004: ii). Heyman (2009: 30) asserts that this approach is healthy because it allows for options and different points of view. Cranford (2010: 2) add that its goal is to understand the meaning behind actions in a social context through a consideration of subject's unique point of view.

### **3.3 PHENOMENOLOGY WITHIN AN ETHNOGRAPHIC APPROACH**

According to Morrison and Scott (2006: 170), De Vos (2002: 268), Morse and Richards (2006: 170) and Newby (2010: 509) a phenomenological study attempts to understand people's perceptions and how those people perceive the world they live in, while Springer (2010: 403) argues that it attempts to describe the subjective experiences of participants. I conducted in-depth interviews with Grade 10 accounting learners and accounting teachers in order to get a clear picture of how they perceived the world they lived in because, as Denscombe (2007: 85) asserts, phenomenological research generally relies on in-depth interviews. The interviews of a phenomenological study are almost always recorded for analysis (McMillan & Schumacher, 2010: 346). Taylor (2000: 8) adds that the researcher needs to forget about his own personal experiences and concentrate on the research process. Once in the field, I pretended not to have any experience of teaching accounting but focused on what research participants revealed.

Phenomenology is the most subjective of all the theories because it can access material that might otherwise remain private and mysterious (Minichiello & Kottler, 2010: 25). What the researcher thinks sometimes might have to be put aside so that he or she can listen attentively to the reports of participants' subjective experiences (Locke, Silverman & Spirduso, 2004: 154).

Phenomenological research often uses extended interviews to understand in detail, experiences of human beings (Willis, 2008: 70; Denzin, Lincoln, Parker & Addison in Hesse-Biber & Leavy 2004: 98; Saldana, 2011: 8). These characteristics qualify the proposed study

as ethnographic. The research is conducted in the natural environment rather than in an artificial setting (Wills, 2007: 235). In each school sampled, I observed accounting teachers in the classroom while teaching Grade 10's accounting. Ethnographers avoid disrupting the situation by their very presence as observers in the field; they preserve the natural state of affairs (Denscombe, 2007: 70). Ary, Jacobs & Sorensen, (2010: 30) assert that ethnography requires a variety of data-gathering procedures such as observation of the settings and interviewing members. According to Lichtman (2010: 77), some would argue that it is a philosophy while others regard it as a method, but he associates it with hermeneutics, which means theory of interpretation.

### **3.4 RESEARCH METHODOLOGY**

#### **3.4.1 The Difference between Qualitative and Quantitative Research**

Quantitative research explains what causes changes in measured outcomes, while qualitative research is more concerned with understanding social phenomenon from the participants' perspectives (McMillan & Schumacher, 2010:12). Quantitative methods use empirical techniques, experimental designs and often statistical testing, whereas qualitative methods are more naturalistic, emergent and field-based (Ary, *et al.*, 2010: 42). Christensen and Johnson (2008: 34) stated that the purpose of quantitative research is to test the hypotheses, look at the cause and make predictions. Litchman (2006: 7) adds that quantitative data is based on precise measurements using structured and validated data-collection instruments. In qualitative research, data is collected through observations of what is happening in the real world, or interviewing people, while in quantitative research, data is collected by measuring things via instruments (Minichiello & Kottler, 2010: 19). Qualitative research happens in the participants' own comfort zone to get rich descriptions of the world around them while quantitative research can happen in the laboratories or by means of a survey using mostly closed questions.

Qualitative interviews are unique in that they are significantly less structured than the quantitative interviews (Abbott & McKinney, 2013: 309). Qualitative data is coded and classified into themes and concepts, and is reported in words, while quantitative data is classified by variables and then statistically analyzed (Minichiello & Kottler, 2010: 19). This means that in qualitative research, data is converted into more accessible and usable forms, and is preserved in language or narratives rather than converted into numbers (Locke,

Silverman & Spirduso, 1998: 5). Qualitative research goes more with the flow of the research setting and the participants, while quantitative research typically starts with a hypothesis for testing, observes and collects data, statistically analyses data and draws conclusions (Jackson, 2011: 102). Qualitative interviews are more flexible because they do not follow a fixed schedule. They may change what they are observing based on the changes that occur in the field setting.

Qualitative research deals in detail with a relatively small number of participants in order to enhance the quality of the responses while quantitative research studies larger population samples as a prerequisite for valid, reliable and easily generalizable findings (Roberts in Garner, Kawulich & Wagner 2009: 63). Minichello and Kottler (2010: 19) add that in qualitative research samples are small and strategic, but not good enough to represent a population while quantitative research samples are large and selected randomly, and can represent a larger group.

Qualitative research is subjective whereas quantitative research is considered to be objective (Oakely in Blaxter, Hughes & Tight, 2001: 65). This means that qualitative research is a communication process influenced by personal experience while quantitative research is not influenced by personal feelings or opinions. According to Taylor (2000: 69), one of the criticisms of quantitative methods is that it cannot address the problems related to the behavioural sciences as well as in the physical sciences. Locke, *et al.* (1998: 53) contend that it deals with things that can be counted, and it often uses statistical manipulations of numbers to process data and summarize results.

### **3.4.2 Mixed Methods Approach**

The concept mixed methods usually refers to contents in which a researcher collects, analyses, and integrates both qualitative and quantitative data within a single study (Mihás & Wisdom, 2013: 1). Johnson, Onwuegbuzie and Turner (2007: 116) suggest that we can use the mixed methods approach if results from one method can help develop to inform the other method and if given study findings raise questions or contain contradictions that require clarification. However, some researchers are not clear about what to do when findings from one method are not in agreement with findings from the other (Hesse-Biber & Leavy, 2011:286).

Cresswell and Clark (in Guest, Mitchell & Namey 2013: 16) argue that integrating methodological approaches can provide more comprehensive and more convincing evidence than mono-method studies. Yin (in Gorard & Symonds, 2013:10) state that studies should not just mix numbers with other data types, but should use either qualitative or quantitative methods. Mason (2006: 8) asserts that more difficulties can arise when an integrative analysis of the different forms of data is attempted. Brannen (in Hesse-Biber & Leavy, 2011: 286) add that this type of research, demands a lot of time and energy to complete any given project and also incur financial costs.

### **3.4.3 Qualitative Research Methodology as a Choice of Approach**

#### **3.4.3.1 What is qualitative research?**

Qualitative research involves the use and collection of a range of empirical material such as case studies, personal experience, life stories, interviews, and observations that describe ordinary, everyday moments and meanings in individual's lives (Denzin & Lincoln, 2011: 21). It does not necessarily focus on problems people experience although this may well form part of the ordinary, everyday experience of people. Qualitative research is found to be appropriate because I am researching teachers' personal experiences of teaching Grade 10 accounting through interviews, as well as learners' personal experiences of studying this subject. I also observed one Grade10 accounting lesson per school to gather more information on what was actually happening during the lessons. In qualitative research, people are referred to as participants, meaning that they are active collaborators in the process (Minichiello & Kottler, 2010: 4).

Qualitative researchers add insight and understanding and create theory that provides explanation and even prediction (Morse & Richards, 2007: 67). On the whole, qualitative researchers do not start with a theory (Pratt, 2006: 2); they are more likely to develop theory. Christensen and Johnson (2008: 34) add that the most common research objective in qualitative research is to explore, discover and construct meaning, while Litchman (2006: 8) say its objective is to understand and interpret social interaction.

Guest, Mitchell and Namey (2013: 25) criticise the fact that qualitative research is time-consuming because it involves collecting data but also transcribing, coding and interpreting

the data. Even though it is time-consuming, in this particular study, the researcher managed to obtain quality information because she made sure that the participants were qualified. Hill (2012: 7) assert that qualitative research can lead to unique learning both for the researcher and the participants in the study, while Newby (2010: 115) argues that it lacks clear definition. The main aim of this study is not to define qualitative research, but to discover what is unknown and derive something constructive. Denzin and Lincoln (2011: 681) calls it a “bridge that joins multiple interpretive communities”.

#### 3.4.3.2 Characteristics of qualitative research

Rallis and Rossman (2012: 8) state that qualitative research takes place in the natural settings. It does not involve setting up artificial experiments (Pratt, 2006: 3). The behaviour is studied as it occurs and there is no manipulation or control of behaviour or settings (McMillan & Schumacher, 2010: 321). This means that the researcher attempts to interpret and make sense of phenomena, in terms of the meanings individuals ascribe to them (Denzin & Lincoln in Gordon, 1999: 21; Pratt, 2006: 4), which will involve accessing experiences, interactions and documents in their natural contexts (Flick, 2007: xi). In line with this, I went to the schools identified and observed one Grade 10 accounting lesson in the classroom.

Qualitative researchers focus on the context integral to their work, assuming that a detailed understanding of human experience is gained by exploring these complexities (Rallis & Rossman, 2012: 8). The focus of the research is to know exactly what the other person is thinking, in order to reveal the material that previously has been hidden (Minichiello & Kottler, 2010: 20).

Qualitative researchers try to understand people through multiple methods (Rallis & Rossman, 2012: 8). It does not value one single methodology over any other and does not have any particular distinctive theory (Gordon, 1999: 21). In addition, Minichello and Kottler (2010: 20) state that solid interview skills are needed to communicate the researcher’s “intense interest” (Wilkinson, 2008: 95) in such a way that deeper exploration is encouraged. During the observation, I took notes, and later transcribed them into field notes. I did not rely only on what I saw during the observation, I interviewed the accounting teachers or HODs and the two Grade 10 accounting learners using a tape recorder.

A qualitative researcher describes and interprets rather than measures and predicts (Rallis & Rossman, 2012: 9). This means immersing yourself as fully as possible into the material, allowing it to speak to you over time, and developing the ability to think analytically about what you encounter (Minichello & Kottler, 2010: 20). After gathering information through observation and interviews, I wrote field notes, transcribed, coded and interpreted what the research participants said.

Qualitative research is “emergent rather than tightly prefigured” (Rallis & Rossman, 2012: 9). This means that qualitative research can modify a traditional method to address new questions from different theoretical perspectives. Minichello and Kottler (2010: 20) assert that qualitative researchers are masters of improvisation since they are constantly reading, responding to whatever is happening in the moment, and adjusting protocol to fit the unique requirements of every situation or context. Qualitative researchers refrain from setting a well-defined concept of what is studied, rather concepts are developed and refined in the research process (Flick, 2007: xi). In line with this, I had a set of guiding questions. As anticipated, once in the field, the questions were changed, modified and refined and more intriguing information was discovered.

#### 3.4.3.3 Advantages of using qualitative research

Minichiello and Kottler (2010: 17) state that various perceptions and realities are taken into consideration to examine experiences, behaviour and phenomena in a social context. A qualitative researcher has the ability to probe into responses or observations and obtain more detailed descriptions as needed (Guest, *et al.*, 2013: 21). For instance, if we want to find out more about what is happening in Grade 10 accounting classes, we might ask an opening question such as: “what are the pedagogical challenges faced by the Grade 10 accounting teachers?” We can also follow up with a subsequent probe where necessary. For instance, probes could be framed as follows: “Why do you think that is a challenge?” or “How do you think you can be assisted to overcome such a challenge?”

When using open-ended questions, information not anticipated by the researcher (Guest, *et al.*, 2013: 21) may be provided. Minichiello and Kottler (2010: 20) add that the most valuable data often “emerge in unexpected and surprising ways”. I was open to what may be revealed, instead of confining myself to my own expectations and predictions about what I thought I

will find. For instance, I asked a simple question as to why learners fail accounting, and more information was obtained than anticipated.

Qualitative research can also directly document causal relationships. We may know from certain metrics, for example, that a particular intervention programme or advertisement is effective, but without qualitative data, we would not know what particular aspects of intervention would be effective or why (Guest, *et al.*, 2013: 21). Minichiello and Kottler (2010: 17) suggest that links should be made between intellectual fields and scientific domains in order to synthesize what is known about an issue or topic. For instance, an accounting teacher could work hand in hand with a mathematical literacy teacher, so that when they teach the calculation of simple and compound interest, they could do it the same week to make it easier for learners to grasp.

The process of collecting qualitative data provides an additional advantage when it comes to face validity (Guest, *et al.*, 2013: 21). This, then, provides a useful model to help explain why people from diverse backgrounds behave in such different ways in response to apparently similar situations (Minichiello and Kottler, 2010: 16). Questions were asked in different ways to make sure that the participants properly understood what I was trying to achieve.

### **3.5 SAMPLING AND SELECTION OF PARTICIPANTS**

#### **3.5.1 Sampling**

Sampling refers to the activities involved in selecting people or study subjects from a larger population (Morrison & Scott, 2006: 219; Remler & Van Ryzin, 2011: 145). This implies that the sample should be representative, that is, that all possible permutations of the population are accounted for within the sample (Franklin, 2012: 173). The scope of the sample and the selection of the setting are divided by two principles. The first principle is choosing the most appropriate example of the phenomenon, and the setting in which one is most likely to see whatever it is one is interested in, which may involve observing and interviewing experts on a particular topic. The second principle is that the selection of participants is “directed by the emerging analysis, and the theory being developed from data is subsequently modified by data obtained from the next participants” (Morse & Richards, 2007: 75).

### **3.5.2 Research Population**

The target population refers to all instances that meet the requirements of the research issue (Newby, 2010: 231). In this study, the target population consisted of accounting teachers and HODs, and Grade 10 learners studying accounting in the Ekurhuleni North District of the Gauteng province. Presently there are 78 secondary schools in the district, divided into six clusters. The secondary schools situated in this district are situated in a neighbourhood where majority of parents are highly qualified. The schools are regarded as ex-model C school which has most resources. At certain schools accounting is given priority in EMS whilst economics and business content are given scant attention.

### **3.5.3 Research Sample**

Cluster one was selected, as covering the entire population was not possible in terms of time or funding. Ary, Jacobs and Sorensen (2010: 154) stated that the most important characteristic of a sample is its representativeness not its size as size alone will not guarantee accuracy, in fact, a sample may be large and still contain bias. Abbott and McKinney (2013: 118) add that if representative, the sample can be quite small and still be useful and valid. Qualitative research samples are small because there comes a point of diminishing return where increasing the sample size no longer contributes anything useful to the study (Lewis & Ritchie, 2011: 107). This means that even if more participants could be interviewed, it would not add any value to the research because the same results would still be obtained. This demonstrates that a higher level of knowledge about the population allows for a smaller sample (Guthrie, 2010: 55).

Hill (2012: 79) states that the quality of data depends on the quality of the sample selected. The main point here is that the sample selected should be suitable for the study, be information-rich or have expertise and ability to provide required information. In this regard, when selecting the research participants, the researcher ensured that they were sufficiently knowledgeable and representative enough to ensure reliability of the results.

#### **3.5.3.1 Cluster sampling**

There are different types of sampling methods such as simple random sampling, systematic sampling, stratified sampling, quota sampling, convenience sampling and snowball sampling.

However, in this study, cluster sampling was used because it was found to be more appropriate. According to Newby (2010: 241), cluster sampling is the random selection of groups to represent the variety in the population. Clusters are randomly sampled, and then a randomly sampled element is taken from a sampled cluster (Neuman, 2009: 100). Fox, Hunn and Mathers (2009: 9) assert that cluster sampling allows individuals to be selected in geographic batches. The schools in cluster one are located in the same area. This means that cost and the travelling time were reduced (Wadsworth, 2011: 98). If a population is clustered, a sample may be taken from one of the clusters and every individual in the cluster questioned. Olsen (2012: 27) contends that cluster sampling is a highly efficient way to target the visits of researchers to specific areas because it is cost effective.

The participants involved in the study were chosen from schools within Ekurhuleni North District that were easily accessible. Permission to conduct a study was requested from the Department of Education by means of a letter (see annexure A). A list of all the secondary schools in the district was obtained from the Department of Education, from which the groups of participants were selected within cluster one.

Table 3.1: Research Participants from Cluster One schools

<b>Schools</b>	<b>HODs</b>	<b>Teachers</b>	<b>Grade 10 learners</b>	<b>Total</b>
1		1	2	3
2	1		2	3
3	1		2	3
4		1	2	3
5	1		2	3
<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>10</b>	<b>15</b>

\*Only those who agreed to participate are included in the above table.

### **3.6 RESEARCH DESIGN**

Mouton (2005: 55) and Morrison and Scott (2006: 58) state that research design is a plan of how one intends to conduct research. This indicates a path to follow from the beginning to the end of the research. Hammond and Wellington (2013: 131) add that research design is concerned with turning a research question into a manageable project. Wadsworth (2011: 44-

45) asserts that a good research design is flexible but firm enough to ensure a reliable plan of action that will address the research purpose and the fundamental research questions, has a clear focus on the fundamental research questions, clearly states its purpose and the context that has generated that purpose, only asks essential, unambiguous questions, involves the right people in the process, and shows devotion to honesty, self-scepticism and accuracy in even the smallest details.

### **3.7 TRUSTWORTHINESS IN QUALITATIVE RESEARCH**

Guba in (Hill 2012: 175) suggest that qualitative researchers should use credibility, transferability, dependability and confirmability to evaluate trustworthiness. The research design was followed by qualitative methodology as a choice of approach.

Trustworthiness refers to the researcher's claim to have used appropriate, adequate and replicable methods, and to have correctly reported the findings (Hill, 2012: 175). A trustworthy account is one that is confirmable, credible, transferable and dependable (Hammond and Wellington, 2013: 147).

#### **3.7.1 Credibility**

In quantitative research the term validity is an indication of whether the instrument measures what it claims to measure (Jackson, 2011: 85). The focus of recent views of validity is not on the instrument itself but on the interpretation and meaning of the sources derived from the instrument (Ary, *et al.*, 2010: 225). In qualitative research this concept is termed "credibility". To achieve credibility I used research questions, data collection techniques, literature review and data analysis and made valid arguments and recommendations. I paid more attention to listening and doing less talking to allow respondents to express themselves fully. I have also kept audio recordings of the interviews.

The validity of the research is checked through external and internal validity dimensions. Internal validity is concerned with whether the researcher is investigating what she claims to be investigating (Arksey & Knight in Lewis & Ritchie, 2011: 273). External validity is concerned with the extent to which the abstract constructs are applicable to other groups within the population (LeCompte & Goetz in Lewis and Ritchie, 2011: 273).

Guba and Lincoln (in Morrison & Scott, 2006: 254) developed a further set of criteria for validity:

- Fairness – equal consideration should be given to all the various perspectives of participants in the research;
- Educative authenticity – good research involves participants in the process of educating themselves;
- Catalytic authenticity – this is where the research process has stimulated activity and decision-making; and
- Empowerment - participants are now in a better position to make real choices about their professional activity.

### **3.7.2 Transferability**

Transferability refers to “the degree to which the results of qualitative research can be transferred to other context or settings” (Singh, 2013: 202). The qualitative researcher must explain in detail the research context and the assumptions that were central to the research (Trochim, 2006: np). Similar projects could be undertaken in different environments using the same methods in order to assess the extent of the truthfulness in the other setting (Shenton 2004:70). I have explained my research steps in this chapter so as to make sure that the reader understands the coherence of this study.

### **3.7.3 Dependability**

This means that the researcher must account for the changes that occur within the context of research (Singh, 2013: 202). Changes that occur in the setting should be described as well as the methods used to approach a study (Trochin, 2006: np). The researcher should report everything in detail to make it easier for a future researcher to repeat the work, if not necessarily to gain the same results (Shenton, 2004: 71). My supervisor has ensured reliability as well as validity findings by reviewing the transcripts and my steps of data analysis as a means of triangulation.

### **3.7.4 Confirmability**

Confirmability refers to the fact that the results could be confirmed or supported by others (Trochim, 2006: np). Steps must be taken to confirm that findings are the results of

experiences and ideas of participants (Shenton, 2004: 72). This is a process to check whether the researcher has been bias or not. Qualitative research believes that each researcher brings a different point of view (Singh, 2013: 202). I collected the data at different times and from individual Grade 10 accounting learners and teachers. Data was triangulated for in-depth outcomes. Triangulation has assured completeness of findings. The interpretations of findings were checked with literature, with expert reviewer and with the supervisor as peer reviewer and with the supervisor as peer reviewer and with participants where necessary.

### **3.8 DATA GATHERING TECHNIQUES**

In ethnography, data are not usually of a single type; they consist of observational data and interviews recorded as field notes or audiotaped recordings (Morse & Richards, 2007: 55). For this reason, I used two qualitative data-gathering techniques, namely observation and in-depth interviews.

I generated data from accounting HOD's or accounting Grade 10 teachers and accounting Grade 10 learners through interviews and class observation. Qualitative research answers the questions of what, why or how, but it cannot answer the question 'how many', and is centrally concerned with understanding things rather than with measuring them (Gordon, 1999: 35). Questions such as: "What do you think is the reason why learners fail accounting, and what are pedagogical challenges that you face when teaching Grade 10's accounting" were posed to teachers to get a clear understanding of their experiences.

#### **3.8.1 Observation**

Observation provides personal first-hand experience of the research participants (Pratt, 2006: 9). All education researchers apply observation as an opportunity to listen, watch and record what informants say and do (Morrison & Scott, 2006: 167). One strong point of observation is that it shows the researcher something, without the filtering effect of language (Petre & Rugg, 2007: 110). The researcher sees all sorts of things that are so familiar to the respondents that they would never think of mentioning them in an interview. It may not be possible to interview some participants due to language differences or some inability to communicate, and in some instances, participants themselves may not be aware of some of their behaviour, so observation helps researchers to gain an understanding of some behaviours (Morse & Richards, 2007: 116).

Newby (2010: 263-264) identify the following characteristics of an observational approach:

- It takes place in a natural setting for those being observed. The whole point is to observe things as they happen, rather than as they happen under artificially created conditions such as laboratory experiments (Denscombe, 2007: 207). Observations were done in the teachers' classrooms while they were teaching Grade 10's (see Annexure E).
- It is not predetermined, it is an emergent procedure. Space was also provided in annexure E for comments or anything that may be unusual.
- The researcher must know the background of the subject matter in order to give depth and perspective to the subject since it takes a holistic viewpoint. I have been teaching Grade 10 accounting for the past 14 years, and as such, it was easier for me to analyse the situation. I observed accounting teachers teaching Grade 10 learners in each of the schools selected, the classroom itself and whether the learners and the teachers had the required materials, how the learners behaved during the lesson and whether they were participating in the lesson or not.

Ary, *et al.*, (2010: 219) warn us about two sources of bias that affect validity, namely observer bias, which occurs when the observer's own perceptions, beliefs and biases influence the way she observes and observer effect, which occurs when people being observed behave differently just because they are being observed. As much as possible, I focused on what I saw and what I heard rather than what I knew. The participants were told beforehand that anything observed would not be revealed to anyone.

### **3.8.2 In-Depth Interviews**

I used in-depth interviews to understand the frustrations and challenges that accounting teachers face on a daily basis. I also used in-depth interviews to find out the reasons why learners chose accounting as a subject, to identify some of the reasons why they do not do their accounting homework, and why they failed accounting. An in-depth interview is a way of gathering data from one person at the time (Curtis & Curtis, 2011: 29). In-depth interviewers must stimulate response, be knowledgeable about the issue and good at exploring feelings and beliefs (Newby, 2010: 343). Remler and Van Ryzin (2011: 64) state a good qualitative interviewer does not read from a script. The researcher is knowledgeable

about the subject matter, and as a result, it was easy for her to ask interview questions and make probes that assisted her in answering her research questions.

An in-depth interview is intended to combine structure and flexibility (Lewis & Ritchie, 2011: 141). The trained interviewer uses conversational norms to build rapport with the interviewee and effectively steer the conversation toward area relevant to the research questions (Guest et al., 2013: 113). I had a set of questions I wished to explore, and the interviewees answered questions in a manner that was most suited to them (see annexure E and F). This is because, as Lewis and Ritchie (2011: 141) say, an in-depth interview is interactive in nature. The one-on-one format allows the researcher to focus precisely on the content of the interviewees' responses, paying close attention to the tone, content and body language (Guest, *et al.*, 2013: 113). I asked the initial question in a way that encouraged the interviewees to talk freely when answering the question and my next question probed the interviewee's answer.

Furthermore, an-depth interviewer uses the conversational, open-ended style because it is familiar to everyone (Guest, *et al.*, 2013: 116). Lewis and Ritchie (2011: 142) contend that a range of probes and other techniques must be used to achieve depth of the answer in terms of penetration, exploration and explanation. McMillan and Schumacher (2010: 358) add that the researcher should talk less than the respondent. To a large extent, I observed this principle. However, where necessary, I used follow-up questions to obtain a deeper and fuller understanding of the participant's feelings, opinions and reasons.

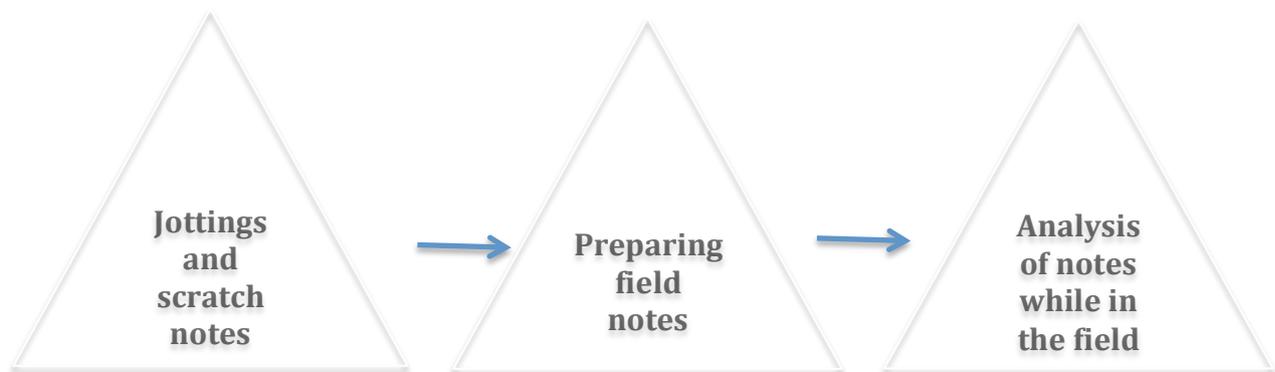
An in-depth interview is also generative in the sense that new knowledge or thoughts are likely at some stage to be created (Lewis & Ritchie, 2011: 142). It allows researchers to get "deep" answers to their questions from "experts" on the issue (Guest, *et al.*, 2013: 116). I allowed participants to put forward ideas and suggestions on how they could be assisted to overcome the challenges they face on a daily basis.

### **3.8.3 Field Notes**

During and after the observations and interviews, I made field notes. Field notes are notes made by the researcher in the field, wherein researchers provide an opportunity to record

what they see and hear outside the immediate context of the interview (Lewis & Ritchie, 2011: 133).

Figure 3.1: Process of creating field notes



(Source: Crabtree & Cohen, 2006: 1)

I applied this model as follows:

- Jottings or scratch notes – I jotted down a few words and short sentences to help me recall something I observed, something that someone said or something that happened.
- Field notes are prepared – I used my jottings to facilitate my memory of the sessions and later translated these into field notes.
- Analysis of notes while in the field – this helped me to identify emergent themes.

### **3.9 DATA ANALYSIS**

Qualitative data analysis involves the organisation and interpretation of collected materials (Remler & Van Ryzin, 2011: 75). Through an analysis process, the researcher becomes deeply immersed in interview transcripts, field notes and other materials he or she has collected. She systematically organises these materials into salient patterns and themes,

brings meaning so that themes tell a coherent story, and then writes it all up so that others can read what she has learned (Rallis & Rossman, 2012: 262).

Lewis and Ritchie (2011: 221-229) identify the following steps as essential to organise data:

- Step 1: Deciding upon the themes or concepts under which the data will be labeled, sorted and compared. After familiarising myself with the transcript, I organised the data so that it could make sense by developing themes.
- Step 2: Themes are then sorted and grouped under a small number of broader, higher-order categories or main themes and placed within an overall framework. I put the themes into meaningful concepts according to order of importance.
- Step 3: Indexing which involves reading each phrase, sentence and paragraph in fine detail and deciding what it is about in order to determine which part or parts of the index apply. I read each paraphrase to identify the interrelatedness and overlapping of themes, e.g. the questions why learners fail accounting and why they do not do their homework, were posed to both the Grade 10 learners and the teachers.
- Step 4: Sorting the data in some way so that material with similar content or properties is located together. Their responses were grouped according to their relatedness and categorised.
- Step 5: Summarising or synthesizing the original data while retaining its context and the language in which it was expressed. Their responses were then summarised to reflect the participants' authentic experiences.

### **3.10 ETHICAL MEASURES**

I took the following ethical measures into consideration during fieldwork, namely permission to conduct research at an institution, informed consent, confidentiality and anonymity.

#### **3.10.1 Permission to Conduct Research**

The qualitative researcher must get approval for the project from his or her institution's Human Subject Research Committee, especially if minors are included in the research (Ary, *et al.*, 2010: 445). In line with this, I obtained a written permission from the Gauteng

Department of Education, (see annexure B). Then a letter was sent to the school principals to request permission to conduct the research in their school, (see annexure D).

### **3.10.2 Informed Consent**

Informed consent is a document given to individuals before they participate in a study to inform them of the general nature of the study and to obtain their consent to participate (Jackson, 2011: 54). Newby (2010: 257) states that consent is more than a signature on a form, and emphasizes that people must understand in what and on what basis they are participating. Informed consent reduces the chances that the researcher may defraud or abuse research participants or obtain personal information for unethical reasons (Neuman, 2009: 69). In line with this principle, the aim of the study was explained to the principals and the commercial department of each school involved in the research. The research process and how the results would be used were explained to the participants to allow them to make an informed decision on whether they wanted to participate in the research or not.

Guest, *et al.* (2013: 326-327) assert that we should include the following elements in informed consent communication:

- Study description – the letter requesting permission to conduct research was sent to the Department of Education in Ekurhuleni (see Annexure A). All the principals of the selected schools were informed in advance about the intended empirical study (see Annexure D). They were also informed about the content of the questions to be asked (see Annexure E and F).
- Risks – there was no risk anticipated or foreseeable potential physical, social or psychological risks that the participants might incur as a result of agreeing to be part of the research.
- Benefits – it is envisaged that the findings of the study could improve Grade 12 matric accounting results and contribute to increasing the number of learners taking accounting in school and at tertiary level.
- Compensation – there was no compensation offered to any participants.
- Contacts – my contact details and email address appeared on all the data collected instruments, that is, the interview schedules attached as Annexure E and F.

- Voluntary participation – participation was voluntary and the participants were informed about their right to discontinue at any time, and that there was no penalty for refusing to be interviewed or refusing to answer particular questions during the interview.

### **3.10.3 Confidentiality and Anonymity**

Protecting anonymity in the field research is difficult, because one learns details about research participants and their names (Neuman, 2009: 73). If the researcher promised anonymity, then he or she must try to keep that promise if at all possible (Ary, *et al.*, 2010: 444). Newby (2010: 358) adds that confidentiality is a challenging issue. This is because the researcher knows the names of the participants. The right to privacy was secured by attaching a number to each of the participants who were referred to as follows: schools - S1, S2... Sn; teachers- T1, T2... Tn; heads of department – HOD1, HOD2...HODn; strong learners – SL1, SL2...SLn; weak learners - WL1, WL2... WLn. In these examples, n represents the final number in the series. Finally, no person except the researcher had access to the participant's identity.

## **3.11 CHAPTER SUMMARY**

This chapter outlined the research design and methodology, sample and sampling procedures, data gathering techniques, ethical considerations and issues of trustworthiness and validity. The research design employed a qualitative approach, which was found to be suitable because its fundamental aim is to provide an in-depth and interpreted understanding of the social world of research participants by learning about their social and material circumstances, their experiences, perspectives and histories. The first step was identifying a cluster to be used in the study, and five schools were identified.

Data collection techniques for this study were observation and in-depth interview. I visited the research participants in their natural settings, observed one Grade 10 accounting lesson, made brief notes during observation and later expanded brief notes as field notes. The interview schedules and observation checklist were designed in a manner that would persuade the participants to supply information that assisted me in answering the main research question that seeks to identify the interventions that could be made to help Grade 10 accounting teachers become more effective in teaching and helping learners to understand

accounting and perform better. I used a tape recorder because as it was the most efficient way to collect data during interview.

In the next chapter, the data generated by using the research methodology are presented and the findings are discussed.

## CHAPTER 4

### RESULTS OF EMPIRICAL STUDY

#### 4.1 INTRODUCTION

In chapter 3 the research methodology used in the research process was outlined. The design, sampling method and data gathering techniques were explained. The trustworthiness of the study was also discussed. This chapter presents data generated from in-depth interviews with accounting teachers, accounting Heads of Departments (HODs), strong and weak Grade 10 learners from the five secondary schools participating in the study. The findings of the study emanating from the data analysis are presented and discussed in this chapter to answer the research questions presented in Chapter 1.

- What are the pedagogical challenges faced by the Grade 10 accounting teachers?
- What teaching strategies do Grade 10 accounting teachers employ in teaching the subject?
- What is the Department of Education doing to support and equip Grade 10 accounting teachers?
- How can the Grade 10 accounting teachers be assisted to improve their pedagogical competencies?
- What is the reason why learners fail accounting?

The literature reviewed in Chapter 2 is integrated into the findings of the study for an integrated perspective on the strategies that can equip Grade 10 teachers to teach accounting effectively.

The discussion on the findings is organised under four main sections. The first section describes the findings on the pedagogical challenges of teaching Grade 10 accounting, an analysis of the strategies and methods of teaching accounting, suggestions for bridging the curriculum gap between Grade 9 and Grade 10, and suggestions for increasing the number of learners taking accounting. The second section describes reasons why learners choose accounting as a subject and the challenges they face when studying accounting. The third section describes the reasons why learners fail accounting, why they do not do their accounting homework, and the challenges they face when studying accounting. The last section describes the observation of Grade 10 accounting lessons.

The discussion of the findings of the empirical research is supported throughout by the direct quotations from the data. Quotations were selected as representative of statements echoed by many of the respondents to ensure the quality and accuracy of themes and categories (Lovell and Voccaro, 2010: 164). The direct quotations ensure that the findings of data analysis are presented in an objective manner, as they reflect the personal opinions of participants.

## **4.2 TEACHERS' AND HODs' RESPONSES**

### **4.2.1 The Challenges of Teaching Grade 10 Accounting**

All the teachers and HODs from schools number 1 to 5 agreed that their biggest challenge was lack of accounting exposure in Grades 8 and 9. Grades 8 and 9 do not have the basics in accounting because they do Economic Management Sciences (EMS). The teaching time for EMS is two hours per week, and one hour is used for financial literacy (Department of Education, 2011: 10). They do very little accounting and when they get to Grade 10, they do not have enough of a foundation. Teachers complained that they had to start from scratch to teach learners accounting in Grade 10 and it is very difficult. Grade 10 learners are expected to have accounting background so that the teachers can just carry on with what is required in Grade 10. Teacher 4's remark testifies to this. He noted:

*Well, the main thing is that they haven't got accounting exposure, so the exposure they get is very little when you get them in Grade 10. It's like teaching them a new language they haven't heard of. They haven't got any background. When they get to Grade 10 you have to teach them from scratch, that's the biggest challenge I've got.*

Another challenge identified by the HODs is that Economic Management Sciences (EMS) teachers do not teach accounting sections as required by the work schedule. If teachers are not confident and sufficiently equipped to teach the accounting sections, they will not do a good job of getting learners excited about accounting. From 25 to 27 June 2013, the Department of Education (DoE) organized a Curriculum Assessment Policy Standards (CAPS) workshop to empower EMS teachers with accounting. In the light of this, it was proposed that schools should scrutinize carefully the teachers who are teaching EMS to make sure that they are knowledgeable about accounting. However, EMS teachers complained that the time allocated for teaching accounting in Grades 8 and 9 is not enough to give them the

basics required in Grade 10. HOD 5 expressed his thoughts as follows: “*I think a big challenge that we have is that in Grades 8 and 9, there’s not enough time to teach the content that they need to know to start Grade 10*”. As mentioned in section 2.2, teachers should be involved in developing accounting curriculum because they are the ones who are faced with the challenges of implementation and they also understand how the learners learn better.

Grade 9 learners are exposed to three subjects in the EMS curriculum, namely economics, business studies and accounting, with approximately 40% weighting on financial accounting (Department of Basic Education, 2011: 8). From the above discussion, it is clear that this is not enough to give learners the basics needed to start Grade 10. The Department of Education needs to relook at the syllabus in order to bridge the gap between the curricula of Grades 9 and 10. This brings us to the next question of what the Department of Education could do to empower accounting teachers. Looking at the comments made by teachers and HODs, they seem to be doing fine in terms of sufficient empowerment, but made suggestions to the Department of Education on what must be done to bridge the gap between Grade 9 and Grade 10.

#### **4.2.2 Suggestions for Bridging the Curriculum Gap between Grades 9 and 10**

The HOD’s and teachers complained that they had too much work to cover within a short time. They indicated that the time allocated to teach Grade 10 accounting does not correlate with the syllabus because of the gap in content between Grade 9 and Grade 10. UMALUSI suggests that budget, cost and VAT concepts be removed from Grade 10 to allow more time for the analysis and interpretation of financial accounting information as well as developing problem solving and decision making skills (Grussendorff, Booyse & Burroughs, 2014: 66). The gap between Grades 9 and 10 makes it difficult for Grade 10 teachers to equip the learners with the necessary basics they require to pass matric. The gap originates from Grade 9 syllabus, which has inadequate accounting content to prepare learners for Grade 10, and Grade 10 syllabus, which is rather too detailed possibly to make up for the gap in Grade 9. HOD 3 elaborated:

*Eer... I think at this stage, the time is quite an issue especially in Grade 10. Eer... you’ve got a very full syllabus; with the stronger children it’s not a problem, while with the weaker children it is a problem. You move on to the next section where,*

*maybe you could have spent another week on the old section, so I think maybe they must relook at the syllabus to see if it is necessary to have that much in especially for Grade 10.*

If it is necessary to have that much in the Grade 10 syllabus, then maybe more time could be added to the Grade 10 timetables. The teaching time for accounting is four hours per week per grade on the timetable, that is, for Grades 10, 11 and 12 respectively (Department of Basic Education, 2013: 7). The schools could group the periods for Grade 10 so that they could have double periods rather than having single period everyday.

Cheng (2009: 1) asserts that there are many problems in the current accounting education, and a major one lies in the content and the design of the curriculum. UMALUSI reports that the accounting CAPS document is not being updated in current developments in the accounting profession and therefore suggest that it should be seen as a living document and as such it should be updated each and every year (Grussendorff, Booyse & Burroughs, 2014: 66). This has always been a problem for many years, and it is up to the Department of Education to address these problems. Since 1998, we have moved from OBE to NCS in 2004 and now CAPS. One of the aims of CAPS is to reduce the administrative load on teachers so that they could focus on the key curricular and professional issues, which have a direct impact on learning and achievement (Maskew Miller Longman, 2013:1). Looking at one of the comments made by an HOD participant, it appears that this aim has not been achieved. HOD 5 commented as follows:

*The School-Based Assessment (SBA) document that has to go to learners when we are doing accounting assessment, for me, there are so many errors. We have to sit and moderate it before it goes to the learners and I just actually feel that it's unacceptable.*

In this case more workload is added to the teachers.

From my observation, the Department of Education is not practising what it preaches because it requires that all the question papers or assessment tasks should go through pre-moderation process in order to avoid mistakes. It states that comprehensive and appropriate moderation practices must be in place at schools, district, provincial and national levels for quality assurance of all subject assessment (Department of Basic Education, 2011: 17). This was evident when Umalusi recommended that moderation of the quality and standard of the

School-Based Assessment (SBA) should be implemented at the school and cluster levels (Parliamentary Monitoring Group, 2011: 7).

#### **4.2.3 An Analysis of the Methods of Teaching Accounting**

There is no specific method identified in the teaching of Grade 10 accounting. What is important is that there should be open communication channels between the teacher and the learners so that they can share their views. If learners can identify which sections they had difficulty with, that will be beneficial for both the learners and the teacher because the objectives of the lesson will be achieved.

In the discussion, teachers identified textbook and chalkboard or whiteboard as the main methods they use, while others explained how they went about teaching accounting in Grade 10. Textbook and chalkboard or whiteboard are the basic teaching aids not the teaching method. At School Number 5, they were trying out a new method of teaching, which is in a pilot programme. HOD 5 elaborated:

*Okay, our school has a new method of teaching which is called TLC and obviously I can't explain too much because it's in the pilot programme at our school. Eer... Mrs Kekana (false name) is actually heading the pilot programme, but I think you did see a few of the techniques that we use like a "Do now" to get the class ready, introduction into subject matter that we covered before you start the new lesson, eer... not asking the learners always to respond but picking them randomly to respond to your questions so that pupils who don't always put up their hands get asked the questions anyway. Eer... circulating through the class is also part of the method that we use.*

Each teacher was observed teaching Grade 10 learners in class. The observation confirmed that all of them used talk and chalk method, and question and answer method. The observation also revealed that the teachers who seemed to be more knowledgeable about the teaching approaches were able to appropriately engage their learners in the lesson. Only two teachers who did not have a teaching qualification relied solely on the textbook. These two teachers predominantly used the teacher-centred approach of teaching. As a result, most of their learners appeared to be absolutely disengaged and bored. This is an undesirable situation given that accounting needs learners to interact with the teacher throughout the lesson

(Section 2.4.5). Therefore, the observation in these teachers' classes revealed a passive atmosphere where learners were not engaged.

#### 4.2.3.1 Question and answer method

Question and answer method, also known as a Socratic method, was developed from Plato's Socratic Dialogues. It is a learner-centred approach that challenges learners to develop their critical thinking skills and engage in analytical discussion (Heather, 2010: 1). Involving a class in question and answer is the first step away from monological teaching; it is the initial recognition that learning takes place when learners are verbally as well as intellectually involved in the educational situation (Gangel, 2005: 1). Kalam (2012: 243) suggests that the teachers should spend at least 20 minutes in a class to ask questions because it will teach the learners to think clearly (Section 2.4.1.2.1). Accounting is a subject in which learners need a lot of concentration. In order to make sure that they are concentrating, teachers must ask them questions continuously and learners must also ask clarity-seeking questions. This method could be very effective if all the parties involved are participating. Using question and answer method is a very good technique to keep the learners awake during the learners since they may be left behind during the lesson if they get bored and lose focus (Section 2.4.1.2.3).

#### 4.2.3.2 Talk and chalk method

It is clear that teachers are very restricted in terms of the methods they use. The talk-and-chalk method of teaching creates an environment in which learners are passive recipients of information (Barlow, 2012: 54). It tends to go with the pace of the faster learners and can leave a lot of children behind (Anwar, 2013: 1). Teachers should not solely rely on this method if they want to engage their learners. If this method is not being used with caution, it can have disastrous results for weaker learners. This is in direct contrast to the brain-based learning methods mentioned in Section 2.4.1.2 where ten alternative methods of teaching were highlighted.

#### **4.2.4 Suggestions for Increasing the Number of Learners who take Accounting**

All the teachers and HODs agreed that something must be done to increase the number of learners taking accounting as a subject. As mentioned in section 1.2, this could only be achieved if learners are addressed in secondary schools about career opportunities in

accounting because that is where they start making career choices. Teacher 1 suggested that calling a professional to inform the learners about accounting careers would make a difference while HOD 2 believed that teachers could make a difference by promoting the subject in the lower grades and showing learners the advantages of taking accounting further. He also believes that even if a learner is not going to be an accountant one day, there will always be a room for accounting knowledge. Additionally, HOD 5 suggested that it would be better to have a subject choice promotion evening meeting to inform the learners as well as the parents about accounting career choices.

Referring to section 2 in Table 2.1, the number of learners who wrote Grade 12 accounting nationally decreased from 176,366 in 2008 to 137,903 in 2011 (Department of Basic Education, 2011: 57). This is a decrease of 38,463 in a period of four years, approximately 9,500 each year. This cannot be left to the schools to make efforts to increase the numbers; the Department of Education should definitely assist to attract more learners into this field. Moreover, the EMS curriculum with 40% weighting on financial accounting is likely to affect the confidence that Grade 9 learners have in the more complex financial accounting content in the curriculum, and thereby affect the subject choices they make when they get to Grade 10 (Department of Basic Education, 2011: 8). Since the Department of Education has created this problem, it will be appropriate for them to contribute to its solution by having an accounting promotion evening, for instance, for all Grade 9 learners in each district once a year. This could help inform the learners about accounting careers, and subsequently the number of learners taking accounting as a subject could increase.

### **4.3 GRADE 10 WEAK AND STRONG LEARNERS RESPONSES**

#### **4.3.1 Reasons Why Learners choose Accounting as a Subject**

Weak and strong learners identified different reasons as to why they chose accounting as a subject. The most popular reason was their love for numbers. For students, accounting is most often associated with money, numbers, mathematics and taxes (Section 2.2.2). Eight out of ten learners indicated that they chose accounting because they liked working with numbers. There are a lot of misconceptions about accounting careers, some contributed negatively and some positively. SL 1 remarked:

*Most people take accounting because there is a rumor that goes around here, that accountants get the biggest load of money; it's like they get millions. You tell someone that I am doing accounting, and they say: hoooh, you are going to be rich. That's why people take accounting, it's for the money.*

Most of the parents play a major role in their children's subject choices (Section 2.2.5). They choose the subject that they think is good for their children not even considering how the children feel about it. WL 4 commented as follows:

*My parents advised me to take accounting because there are more job opportunities available related to the subject. Ha nka nka yona (if I take it) than Computer Application Technology (CAT). So ha ke entse yona mo high school (if I do it in high school), I will have more options ha keya (when I go to) university or anywhere else.*

Teachers are also experiencing problems with parents wanting to choose subjects for their children. Since the introduction of mathematics literacy, the schools are experiencing problems of parents who want the child to do pure mathematics, and the school prefers that the child must take mathematics literacy due to his or her capabilities. HOD 5 elaborated thus in the interview:

*Parents believe that learners should be taking certain subjects, for instance, science, mathematics and accounting, a very old combination that was brought up when I was still at school. Many parents still feel that those are the only subjects that will get you somewhere in life, and it doesn't always mean that that is what the learners' strong points are.*

#### **4.3.2 Challenges Faced by Grade 10 Learners when Studying Accounting**

Most learners experience difficulties in accounting because they do not understand the questions, or they fail to interpret questions correctly. If you do not understand the question, you would not know which amount to put where, and even how to calculate or solve problems. The weak learners could not explain the problems that they experience when studying accounting. However, the strong learners were very specific with the problems that they were experiencing when studying accounting. SL 2 commented:

*When I study accounting it's the concepts because you know there are a lot of concepts in accounting". SL 2 explained further: "Firstly it's the definitions, iyoooh, the definitions! When it comes to English I don't really ... when it comes to language, any language, I don't really master language. So you know definitions and all that yeah. That's one of my biggest challenges in accounting-definitions. There are certain things that I don't understand yeah, I would say the definitions.*

Every chapter in accounting textbooks contains terminology (Section 1.5.2.2). Some of the terms the learners are familiar with, but when it comes to accounting they have a different meaning. For instance, the word 'dispose' in English means to throw away, but in accounting it means to sell. SL 4 confirmed:

*Sometimes I think it's the wording in the different exam papers so you can get an exam paper telling you something whereas you studied but the wording is different, so you don't understand and English is a second language to most of us.*

For instance, in accounting we could say, "Part of the premises has been let to a tenant, Mrs James since 01 January 2012. She pays her rent one month in advance". If the learner does not understand what a tenant is, he or she would not know which accounts are affected. If the learner does not know whether it is a rent income or rent expense, it becomes another problem, and if the learner does not understand the phrase in advance, he or she would not know whether to add or subtract the amount that he or she calculated.

Sometimes learners do not understand the present and the past tense. For instance, the transaction might say "the auditor was owed R8,000. The cheque was properly recorded. The amount from trial balance is R57,231". Most of the learners do not take into consideration that it was properly recorded. They record the transaction as if it was in the present tense.

When dealing with income statement, learners are expected to memorize the format, but there are lots of concepts that the learners might not have a clue of what they mean, such as depreciation, bad debts, and interest on overdraft, or interest on fixed deposit. If they do not understand these concepts, they will not know whether to put a certain account under operating expenses or operating income.

### 4.3.3 Why Learners Fail Accounting

Although the responses to questions of why learners failed accounting as well as the reasons as to why they did not do their accounting homework were analysed individually, interrelatedness and overlapping of themes was evident. This meant that the themes and categories could be collapsed and combined into three main themes. The participants' authentic experiences are reflected in the three main themes and categories below. The findings from accounting teachers, HODs, strong and weak learners are presented as themes and categories in Table 4.1 and then discussed.

Table 4.1: Reasons why learners fail accounting

Themes	Categories
1. Lack of exposure	Lack of understanding
	Absenteeism
2. Not doing homework	Lack of practice
	Parents' influence
3. Passion	Lots of work
	Lack of motivation
	Negative attitude

### 4.3.4 Lack of Exposure

Learners who are not exposed to accounting in Grades 8 and 9 negatively affect the overall performance of learners or their schools in Grade 10. It can make learners lose interest in the subject, and as a result, they may not make enough effort to understand the subject. Teacher 4 commented: *"In Grade 10, the reason why learners fail accounting is because of lack of accounting exposure in Grades 8 and 9"*. The Department of Education should look at the Grades 8 and 9 syllabuses and add more than 40% of financial accounting to give learners enough basics so that they can be well grounded when they start Grade 10. EMS teachers should also be committed to teaching learners the accounting part stated in the syllabus.

Lack of exposure leads to lack of understanding, which in turn, leads to learners not doing their homework. Some learners do not do their homework because they do not have a clue as

to how to even begin to write. Weak learners' responses on why learners did not do their accounting homework stated thus: *"Sometimes it's because we don't understand some work" (WL 1), while another one noted: "Eer... a lot of them because they don't understand it" (WL5).* Accounting is a subject where learners are expected to pay attention in class. If learners do not concentrate in class, they become lost in the process and it becomes difficult for them to catch up. On the other hand, SL 4 commented: *"Accounting wants you to concentrate, so if you don't concentrate in class then there is no point in doing your homework because you won't understand".*

These views prompt me to submit that to achieve good marks, learners should take responsibility for their own education (Section 2.5.2.2). Some learners sometimes absent themselves from school, and the next day when they come, they do not bother to catch up with the work that they have missed. HOD 5 elaborated:

*eer... learners that are frequently absent from school is another reason why they don't do their homework. In accounting you don't teach every single day because you teach income statement, practise a few times, teach balance sheet, so if they are absent they might miss those days that you are actually teaching the class.*

Parents also have to play a bigger role in their children's education (Section 2.2.6). They should check their children's books regularly to make sure that their books are up to date. They should also make sure that their children attend school regularly. They should attend all parents' meetings so that they can meet their children's' teachers and get a clear picture of how their children behave, how they perform, and also how they can help them. It is the responsibility of the parents to ensure that the learner attends school daily (Department of Basic Education, 2010: 7). If all the parties can commit themselves and do their bit, they would be able to bridge the curriculum gap between Grade 9 and Grade 10.

#### **4.3.5 Not Doing Their Homework**

The incident of learners who do not do their homework in accounting has become common (Section 2.2.6). Learners have adopted a habit of not making any effort to do their homework, and they do not even realize the impact of this on their studies, that it works against their academic success. In this respect, HOD 3 commented: *"The weaker ones are not committed*

*to do all the activities. They would rather quickly in the morning copy from the others*". This is a big problem because learners who copy other learners' work remain in the dark forever.

If learners do not do their homework, the teacher's work will become difficult. She or he will not know whether the aims of the lessons of that particular chapter have been achieved or not. Therefore, the parents must help teachers by making sure that their children do their homework. They can check the learners' books regularly to make sure that their children are doing what is expected of them. Standin (in Dudley-Marling, 2003: n.p) asserts that parents should be available both at home and school when necessary, to work with their children in support of their education. Three out of five strong learners mentioned that their parents or older siblings supported them in their studies.

Another reason why learners did not make enough efforts in their own work is that their parents had chosen the subject for them (Section 1.5.2.3). In such a situation, learners are not likely to show interest because of doing something that they do not want to study. Weak Learner 4 who chose the subject because of the parents' advice disclosed: *"I don't do it sometimes because of lots of homework. I therefore concentrate on English and Afrikaans because if I fail them I fail the grade"*. HOD5 cautioned about the tendency by some parents to force their children to take certain subjects: *"Parents should stop forcing their children to take a certain subject because they think that is the only subject that will get them somewhere"*.

Obviously, learners who took the subject not out of their own free will might not take it seriously. They are not likely to make enough effort to try and improve their marks. They might not even bother to go home and revise what was done in class in order to understand the subject matter better. WL3 commented: *"I think because they think it's easy and they don't practise very often, so they also drop down in their marks"*, while WL2 elaborated:

*The reason why learners do not do their homework is because they don't take accounting as a serious subject. They don't put more effort, so they don't see the reason for doing accounting. They take accounting as a simple subject and which is not.*

WL5 believed that if everybody could put as much effort in their work as John (false name) did, definitely everybody could get at least 50's and 60's and pass. SL3 explained further:

*Nobody really takes the time out to practise and work on accounting. They just think class is enough but the thing is with accounting you need to go extra mile. It's like mathematics, you need to go home and work on your stuff and you need to know what is going on because if you don't know what's going on, you can get very, very confused.*

Parents should also discuss career opportunities with their children and show them the advantages and disadvantages of choosing a particular subject rather than just force them. In cases where the parent is not knowledgeable about the subject or career choices (sections .5.1.1; .2.3), they can ask the school for advice about which subject could be most appropriate for the learner to study, taking into account his or her academic ability and career plan.

#### **4.3.6 Passion for the Subject**

If learners do not understand accounting, they would not take it seriously and would not have passion for it, and as a result, nothing would drive them to do the homework or put extra effort for that matter. Accounting homework is always very long. For instance, one exercise can require that you do Cash Receipts Journal (CRJ), Cash Payments Journal (CPJ), Debtors Journal (DJ), Creditors Journal (CJ), and then post to the ledger and prepare trial balance. This obviously needs a lot of time and concentration. WL4 stated as to why he did not do his homework as follows: *"I don't do it sometimes because of lots of work: lots of homework"*. SL3 also shared the same sentiments: *"It's very long, and it's a lot of work"*.

Lack of passion will lead to learners having negative attitudes towards the subject (Section 1.2). There are a lot of misconceptions going on about accounting as a subject. Some are good things, but others are bad things, and it affects the learners either positively or negatively. For instance, some learners work hard in accounting because they believe that they will get lots of money in the world of work, while others do not do their work because they were told that accounting is difficult. In this regard, WL 1 stated:

*Hmm, ke hore everyone wa re botsa (tells us that) gore like accounting e thata (is difficult), so ke nahana hore se re ya re ipoditse hore e thata (I think we do it with the attitude that it is difficult) so we aim for 40's instead of higher marks; that's what I think.*

Most learners do not believe that it is possible to get a distinction in accounting, and even the capable learners just work for 30% average. Some learners fail accounting because they do not have a clue of how to study it.

#### **4.4 OBSERVATION OF GRADE 10 ACCOUNTING LESSONS**

##### **4.4.1 School No 1**

The school had an HOD, who happened to have been suspended at the time of our appointment. Fortunately, the Grade 10 accounting teacher availed himself for the interview and observation. The HOD had already identified learners to be interviewed and the letters of consent had already been issued to parents and returned by the learners. There was one Grade 10 accounting class consisting of 30 learners.

The desks were well arranged and the classroom was very neat with accounting posters posted on the wall. The ambience of that classroom appeared to be studious, exuding a sense of academic focus where teaching and learning prevailed. All the learners rushed to class immediately when the bell rang, and they entered the classroom in an orderly manner. The school had a two-bell system, the first one indicating that the learners should start moving from one class to another, and the second one indicating that they should be seated in the next classes. There were only two learners who came after the second bell and as they entered, they went straight to sit on the floor as a punishment for coming late without interrupting the class.

The learners took out all the resources needed without being told to do so, and the teacher started teaching immediately after the second bell rang. He used the textbook and chalkboard as teaching aids. The teacher introduced income statement and it was obvious that he expected the learners to have a bit of background on the topic. He looked very frustrated when the learners could not understand concepts like debtors allowances. However he carried on with the lesson, trying to involve them as much as possible. The learners responded to the questions in an orderly manner, raising their hands and waiting for the opportunity to answer the question. They were well-behaved throughout the lesson. It was evident that all the disciplinary structures were in place in that classroom, and the learners were aware of the classroom rules. Homework was not given at the end of the lesson because the teacher could not finish doing income statement.

#### 4.4.2 School No. 2

The school has an HOD, who teaches accounting in Grades 10 to 12. There is only one Grade 10 class, which consists of 25 learners. The day I visited the school was the first day that matric learners started with their preliminary examinations and the HOD was the chief invigilator. Nevertheless, that did not stop her from accommodating me.

The desks were well arranged and the class was neat, but without a single poster on the wall. It was the first period, so most of the learners were late. There was only one learner with a textbook and the rest had photocopied material. The teacher greeted them with a confident voice, ready to start a lesson. She started by drawing the columns of income statement on the board. In my observation, it appeared that the homework had been given the previous day. The teacher used the textbook and chalkboard as teaching aids. She mentioned during the interview: *“I only use the textbook for introduction of the lesson because it does not give learners enough information, then I use past papers.”*

The teacher involved learners in the marking of the homework. She was very strict when learners were responding to her questions. She reprimanded them very harshly if they just answered without being given an opportunity to do so. This made the class to be orderly because they spoke only when spoken to and the rest were listening attentively. The teacher did not experience any disciplinary issues, and there was effective teaching and learning taking place. The only problem was that only half of the homework was marked. The teacher spent most of the time explaining the concepts that were supposed to have been grasped in Grade 9. However, she kept on explaining the concepts very patiently. During the interview, the teacher commented:

*I realized that those teachers who are teaching EMS don't teach accounting sections. To start afresh from A in Grade 10 is tough to an extent that I took a decision that as from next year, I am going to teach EMS in lower class so that I give them information about this accounting.*

Homework was also not given because the teacher and the learners could not finish marking the previous task.

#### **4.4.3 School No. 3**

The school had an accounting HOD, who taught accounting in Grades 10 to 12. There was only one Grade 10 accounting class with 21 learners. What was strange was that there were only two boys in that class and the third one was absent. The teacher explained this situation this way: *“because this is a technical school, most of the boys take mechanical subjects.”* It was a huge classroom with lots of desks stacked at the back and two posters on the wall.

Only few learners entered the classroom when the bell rang; the rest were chatting outside the class until the teacher told them to enter. Three learners were sharing one textbook and some did not move to share the textbook with others. The teacher did not see any problem with that because he never commented about the matter. When asked after the lesson why most of the learners did not have textbooks he stated: *“I don’t know, maybe they are just too lazy to carry them.”* There were two learners who did not have a textbook or a workbook on their tables and they were talking throughout the lesson. However, the teacher ignored them and carried on with the lesson. He used only the textbook as a teaching aid and nothing was written on the board. The teacher did not involve the learners as he did most of the talking. All these could be a result of the fact that he did not have any teaching experience. He mentioned during the interview: *“I wasn’t a teacher before; I only became a teacher this year. I was working as an accountant in a private sector, so I’m still in the learning phase.”*

#### **4.4.4 School No. 4**

The school has an HOD, who teaches business studies from Grade 10 to 12. There is only one teacher who teaches accounting from Grade 10 to 12; the Grade 10 accounting class consists of 32 learners. This means that the teacher is doing a great job of motivating the learners to take accounting as a subject. This is evident from the comment the teacher made during the interview. He said: *“I talk to them, I teach them EMS in Grade 9 as well, and I tell them, do accounting because it is a practical subject.”*

The day I visited the school, learners were writing their term tests during the first hour of the day. After the tests, the school carried on as normal, but with all the periods shortened by ten minutes each. The accounting posters were hung all over the hall, making it easy for anyone to notice that it is an accounting class. The desks were arranged very well and the classroom

was very neat, creating a conducive environment, which gave an impression that effective teaching and learning took place. There were classroom rules as well hung on the wall.

As the learners entered the classroom, the teacher had to calm them down. Some did not have their books on the desk throughout the lesson, while others were very disruptive during the lesson, and the teacher had to reprimand them every now and then. What surprised me was that the teacher did not use the classroom rules to discipline them, which simply meant that the rules were there but not applied; they were there only for window dressing. He was in the twilight of his career and did not need stress in his life. He mentioned during the interview that he was 64 years old. Nevertheless, the teacher was very confident while he was teaching, showing that he knew his subject matter very well. He only used the textbook as a teaching aid. Even though the learners were very noisy during the lesson, but that did not stop him from delivering it. Learners were just answering as they pleased; they did not wait for the teacher to choose one to answer, and as a result, it was a bit disorderly. The teacher did not use the whiteboard at all; he was just talking. He also did not check if learners did their homework. However, during the interview when asked which teaching method he used, he said: *“I use textbook, workbooks, explanation, homework, check the homework, and carry on”*.

I believe that the teacher’s method of teaching is influenced by the fact that he was not a teacher before as he was working as a tax consultant for a private company. He stated: *“Look, I’m just standing in, occupying an SGB post. If the government can find someone, I will be out of job”*. I do not think that the objectives of the lesson were achieved because not all learners could grasp everything by listening to the teacher. This may be the reason why some learners were disruptive during the lesson because they were not being catered for.

#### **4.4.5 School No. 5**

The school had an HOD, who taught accounting in Grades 10 to 12. There was only one Grade 10 accounting class, which consisted of 19 learners. The day I visited the school, the Grade 9 learners were writing their Annual National Assessment (ANA) English test from 9:00 to 11: 30. The rest of the school carried on with their normal periods as if there was no ANA test. The first impression was that of a studious environment since there were posters on the walls for different accounting topics. The desks were well arranged and the classroom

was very neat. The teacher was using a laptop, data projector, whiteboard and textbook as teaching aids.

Learners entered the class in an orderly manner, all on time and settled very quickly. They took out all the resources needed to start the lesson and listened attentively to the teacher's instructions. The teacher greeted them with a confident voice ready to start a lesson. She distributed a small piece of paper to each and every one of them. The paper was written, "DO NOW". She then asked them to quickly write all the accounts that should be debited to the profit and loss account. This was her way of testing the learners' pre-knowledge before starting with the new content. She then switched on the data projector and instructed the learners to put their papers inside their books. The learners were very disappointed to hear that because they were expecting the teacher to collect their papers. I guessed the teacher did not want them to know when she was going to collect the papers so that they could always be prepared for that particular exercise. I was very impressed with that technique because I realised that it got the learners into the learning mood.

She then started to do income statement with the learners on the board. From my observation, this was homework given the previous day. The learners were disciplined throughout the period. She picked on the learners to answer the questions, and they did not look surprised by this method as they were responding well to her questions. This method made learners concentrate because they did not know who would be asked to respond to the questions. This school had a two-bell system, where the first one signalled to learners to pack and move to the next classroom, and the second one indicated that they should be seated in the next classroom.

The teacher had a double period with them, and when the first period ended, she gave them a five-minute break. However, not all the learners went out, and some remained in class. What surprised me was how well the learners respected time. They used that opportunity to ask the teacher questions based on what they were doing in the previous period. When the second bell rang, they were all seated and working on their next activity. The teacher kept on walking around, checking if learners were doing their activity and helping those who needed help. The cordial relationship the teacher had with the learners was amazing.

The teacher had no disciplinary issues, and it could be inferred that effective teaching and learning took place every day in that class. Judging by the amount of work that was done during the first period, one could conclude that the aims of the lesson were achieved. This also proved to me that the teacher had prepared for her lesson and knew her subject matter very well. She mentioned during the interview: *“I’ve got a Bcom Accounting Degree so the work comes more naturally to me”*.

In this school, the teachers received a lot of support from the school management. During the interview, she stated: *“we get a lot of support from our school, our headmaster and our deputies are very involved in any problems that we have or any challenges that we face”*. From this, it could be deduced that the management of this school was very effective and supportive towards the teachers. Furthermore, a conclusion could be drawn that all structures were in place, and that there were good communication channels and good working relationships between the management of the school and the teachers, and between the learners and their teachers. The school grounds were neat and the school buildings in good condition. I also found the secretary to be helpful and approachable. The researcher was made to feel welcome by the friendly manner in which the secretary interacted with her. The secretary was told by the teacher to inform her as soon as the researcher arrived.

When walking into the administrative building, pictures of learner activities were evident on the notice boards; sports awards and diploma ceremonies where learners received special awards were also evident. The learners were actively involved in different sporting codes, such as rugby, netball and football, implying that the education of learners and their holistic development were considered to be important at this school. In all the schools observed, the researcher would definitely say that School No. 5 appeared to have a sense of direction and academic focus more than others in that they knew the central purpose of their school and strived to accomplish it. From the researcher’s observation, this is probably why they did not have disciplinary problems with the learners.

#### **4.5 CHAPTER SUMMARY**

This chapter described the findings derived from one-on-one interviews with the Grade 10 accounting teachers or HOD’s, strong and weak Grade 10 learners from five schools. The tape-recorded interviews were listened to many times and cross-referenced with field notes to

establish the meaning of the data and whether it answered the research questions. I interpreted the data obtained from the interviews by synthesizing it into larger wholes and establishing themes. I looked for patterns in what the respondents said. Grade 9 syllabus was identified by the teachers as the major problem because it consists of 40% financial literacy which is not enough to prepare Grade 9 learners with the basics required to start Grade 10. This has created a huge gap between Grade 9 and Grade 10 syllabuses. Grade 10 teachers complained that the Grade 9 learners did not have any accounting background, and therefore, they had to start teaching them from scratch. The current curriculum organisation has created a problem with Grade 10 syllabus, which seems to be too long, and as a result, the time allocated for teaching Grade 10 seems to be inadequate.

The next chapter provides a summary of the thesis as well as the conclusions and recommendations arising out of the research.

## **CHAPTER 5**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 INTRODUCTION**

The conceptual framework of the research is based on finding the strategies to equip Grade 10 accounting teachers to teach accounting effectively. The brain-based theory attempted to outline the basis of the need for research. The challenges faced by accounting teachers and accounting learners were identified. Furthermore, the identified strategies have a potential to overcome those challenges if deployed well. This chapter focuses on the conclusions that can be drawn from the the literature review, the interviews with the accounting teachers, HODs and Grade 10 learners as well as observations of Grade 10 lessons at five secondary schools in the Ekurhuleni District in Gauteng Province. The objective of the study was to investigate interventions that can be made to help Grade 10 accounting teachers to become more effective in teaching and helping learners to understand accounting and perform better. The most essential findings of the literature study and the interpretation of results are also indicated. This chapter concludes with recommendations and suggestions for further research.

#### **5.2 SUMMARY OF THE STUDY**

Chapter 1 gave the background and rationale of the research. It also stated the research problem, aims of the research, research method and the division of chapters of the research study. The research focused on the strategies that could be used to equip Grade 10 accounting teachers. It identified the factors associated with the decline in enrolment in accounting. Furthermore, the chapter highlighted the challenges faced by accounting teachers and the strategies to overcome those challenges were also identified.

Chapter 2 reviewed literature on factors that contribute to learner performance in accounting in secondary schools. Theories of learning were also explored. Attempts were made to address the challenges faced by accounting profession. The strategies that can improve the teaching of accounting in secondary schools were also suggested, and this can be grouped into two categories of effective teaching strategies and effective learning strategies. Furthermore, the importance of teaching skills in accounting was also discussed.

Following literature review, chapter 3 dealt with the research design, sample selection and explained qualitative research methodology. The rationale for the choice of the qualitative research method for the study was given. The method of collecting data focused on one-on-one interviews with the teachers or HODs and Grade 10 learners. Observations of Grade 10 accounting lessons were also made.

Chapter 4 dealt with the in-depth analysis and interpretation of data obtained through the interviews of Grade 10 learners and accounting teachers or HODs in secondary schools of Ekurhuleni Cluster 1, and described the observations of Grade 10 lessons.

### **5.3 SUMMARY OF THE RESEARCH METHODOLOGY**

This research study adopted the qualitative research methodology (see section 3). Data which studied participants' personal experiences was collected and presented in the form of words. The justification for employing this methodology was given in section 3.2.3. The researcher used interviews (see annexure E and F) and observation (see annexure G). Fifteen participants were interviewed and observed to answer the research question which sought to establish what interventions can be made to help Grade 10 accounting teachers become more effective in teaching and helping learners to understand accounting and perform better. In order to find an answer to this research question, sub-questions (see section 1.3.2) were formulated to provide guidelines for the study. All the interviews were audio-taped and the researcher took notes discreetly to supplement the audio-tapes. After the researcher had conducted the interviews, transcriptions and observations, the data was categorised, similar responses were clustered together and organised into categories and the findings were presented.

### **5.4 LITERATURE REVIEW AND EMPIRICAL RESEARCH FINDINGS**

In the light of the literature review, the Grade 10 observation of lessons and the responses to the interviews, the conclusions below were made. The conclusions have been interpreted in accordance with the following aims:

- Challenges faced by accounting teachers;
- Analysis of teaching methods;

- Suggestions to the Department of Education for bridging the gap between Grade 9 and Grade 10;
- What can be done to increase the number of learners taking accounting as a subject;
- Reasons why learners take accounting as a subject;
- Reasons why learners do not do their accounting homework;
- Reasons why learners fail accounting; and
- Challenges faced by learners when studying accounting.

#### **5.4.1 Conclusions that Emanate from the Challenges faced by Accounting Teachers**

The first aim was concerned with exploring the challenges faced by accounting teachers when teaching Grade 10 accounting. The key factor that was identified from the literature review with regard to those challenges was that accounting is a subject in which learners have had no previous acquaintance at primary school level (Section 1.5.2.2). This research sub-question was addressed by literature review (Section 1.5.2) 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 (Section 1.5.2.1). The learners in South African schools reported to be lacking skills in basic arithmetic problem solving (Section 1.5.2.3). Furthermore, mathematics is a gateway to accounting profession; however, the number of learners taking mathematics seems to be decreasing every year since the introduction of mathematics literacy (see Table 2.2)

During the interviews with the teachers and the HODs, they all identified the key factor leading to low achievement as lack of accounting exposure among the learners. They stated that teaching Grade 10 accounting is a huge challenge because they have to start from scratch. They added that Grade 10 learners do not have the necessary basics required to start Grade 10.

#### **5.4.2 Conclusions Related to Teaching Methods**

The second aim was intended to investigate the teaching methods employed by accounting teachers when teaching Grade 10 accounting. Brain-based teaching strategies were recommended in the literature review (Section 2.4.5). It has been found that effective teaching depends on what the teacher does to get the teaching across and what the learner

does to understand the subject. Cooperative learning has been identified as the most appropriate teaching strategy for accounting because it allows interaction, exchange of ideas and collective problem solving (Section 2.5.1). Question and answer method (Section 2.5.1.2) encourages learners to pay attention in class, and therefore it was also recommended. Furthermore, it was established that people who make efforts to learn, tend to learn more deeply and permanently than those who don't. Project-based learning, problem-based learning and self-directed learning have been identified as the most effective learning strategies because they give learners an opportunity to demonstrate responsibility for their own learning, encourage them to set goals, think critically, communicate and also promote cooperation among one another (see section 2.5.2). Finally, during the interviews with the teachers and HODs, no teaching methods were specifically identified. However, during the observation of Grade 10 accounting lessons, it was noted that most teachers used question and answer method as well as talk and chalk method.

During the interviews with the teachers and HOD's, there were no teaching methods specifically identified. However, referring to the observations of the Grade 10 accounting lessons, most teachers used question and answer method as well as talk and chalk method.

### **5.4.3 Conclusions Related to Suggestions to the Department of Education to Bridge the Gap between Grades 9 and 10**

The third aim was intended to explore what the Department of Education must do to bridge the gap between Grade 9 and Grade 10. Literature revealed that there are many problems in the current accounting education, especially with the content and the design of the curriculum (Section 2.2.2). In the South African context, this is evident because from 2005 to date, in a period of just ten years, the curriculum has changed three times, from Outcome-Based Education (OBE) to National Curriculum Statement (NCS) and now Curriculum and Assessment Policy Standards (CAPS) (Section 2.2.2). Furthermore, accounting curriculum lacks creativity and does not develop learners to face the real business world (Section 2.2.2).

During the interviews with the teachers and the HODs, they indicated that the syllabus for Grade 10 is too long and the time allocated to complete it is insufficient. They indicated that they wanted the Department of Education to relook at the syllabus of Grade 10 and check if there is a need to have that much content, and then they might have to increase the time

allocated. They also need to relook at the syllabus of Grades 8 and 9 and increase the accounting sections so that when they get to Grade 10, learners would already have the fundamental concepts in place.

#### **5.4.4 Conclusions Related to Increasing the Number of Learners taking Accounting as a Subject**

The literature review revealed that serious intervention is needed in order to increase the number of learners taking accounting as a subject. The number of learners who took accounting in Grade 12 nationally dropped from 176,366 in 2008 to 137,903 in 2010 (see Table 2.1). This could be attributed to the stories learners hear about accounting and enroll for the subject with mixed feelings and anxiety that they might not succeed (Section 1.5.1.2). The misconceptions have discouraged many learners from choosing accounting in high school, and pursuing it as a career at tertiary level. As said in section 1.5.1, teachers only focus on teaching the subject and completion of the syllabus and they do not have time to give learners more information about accounting careers.

Furthermore, both the literature review and empirical study revealed that many learners do not have any knowledge of the accounting profession and even those who are taking accounting as a subject cannot explain what accountants do. Lack of career guidance (Section 2.2.5), funds to study (Section 1.5.1.1) and exposure to the business world (Section 4.4.1) were some of the problems which contributed to a decrease in the number of learners taking accounting as a subject. Suggestions made by different researchers are using practising professionals, mentoring relationships between accounting learners and professionals and peer tutoring could be used to stimulate the interest of learners in overcoming their fears and anxiety about the subject they have never done before (Section 1.5.3). Furthermore, accounting teachers are not in touch with the market, and as a result, they do not get learners excited about accounting (Section 2.2.6).

During the interview with the teachers and HODs, they noted that getting professionals as motivational speakers could help to inform the learners about accounting career choices. They also recommended that each school could have a promotional subject choice meeting for Grade 9 learners and their parents.

#### **5.4.5 Conclusions Related to Reasons why Learners Choose Accounting**

Literature review revealed that learners associate accounting with numbers, money and taxes. Furthermore, it was found that learners who chose accounting as a career, viewed accounting as dull and not interesting due to the misconceptions about it (Sections 1.5.1.1; 2.2.2)

During the interview with the learners, the majority of them explained that they chose accounting because they love working with numbers. Some stated that they were advised by their parents that they would have plenty of job opportunities available in future if they chose accounting. They also noted that there is a popular believe that accountants get lots of money.

#### **5.4.6 Conclusions Related to Reasons why Learners do not do their Homework and why they fail Accounting**

Literature review revealed that in general, teachers are blamed for learners' poor performance in accounting. Teachers' under-preparedness in accounting leads to high failure and dropout rates among learners (Section 1.5.1.2). Furthermore, learners have developed a negative attitude towards the subject and do not put enough effort, which is necessary to do well in the subject. As stated in section 1.5.1, this has led to cases of examination fraud and malpractices where some learners steal or buy the Grade 12 accounting examination papers in order to pass.

During the interviews with the teachers and the HODs, they identified lack of exposure as the reason why learners fail accounting. Learners absenting themselves from school and cheating or copying other learners' work were also considered to be other contributory factors to high failure rate in accounting. Time allocated for teaching accounting was reported not to be enough to cover the syllabus. Failure by learners not being able to complete the accounting paper during examination was also noted as leading to high failure rate. Learners identified lack of understanding as the main reason why learners fail accounting. They said if they did not understand they saw no reason in doing their homework because they would not have a clue of how to do it. They also mentioned that lack of practice and not putting enough effort needed in their studies lead to failing.

#### **5.4.7 Conclusions that Emanate from the Challenges faced by Accounting Learners when Studying Accounting**

Literature review revealed that learners with poor English skills experience greater difficulty with accounting (Section 1.5.2.2), and thus need a lot of support. 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.

During the interviews with the Grade 10 learners, lack of the expected proficiency in English at level, was identified as the biggest learning hurdle. Learners noted that accounting concepts were difficult for them to understand.

#### **5.5 LIMITATIONS OF THE STUDY**

The study was limited to three HODs, two accounting teachers, five strong and five weak Grade 10 learners, from five secondary schools in cluster one. A few more schools could have possibly added to the dimensions of the findings. Some people who were approached refused to participate in the study as they suspected that the information would be submitted to their employer, the Gauteng Department of Education disclosing their confidentiality. This indicates that they were suspicious of the motives of this research project, despite the researcher's reassurances of confidentiality and that their anonymity would be maintained by replacing the participants' names with codes. The researcher's presence during fieldwork might have affected the participants' responses due to their suspicion concerning the research and their nervousness. This might have caused them to skew the truth or lie. The researcher, however, always motivated the participants to express their ideas freely without any fear. Despite the aforementioned limitations or constraints, the researcher managed to collect and analyse the data to the best of her ability.

#### **5.6 RECOMMENDATIONS**

The main purpose of this research was to investigate strategies to help accounting teachers to teach accounting effectively so that learners can understand and perform better. In the light of the literature review and interviews, the following recommendations are proposed.

### **5.6.1 Recommendations on Challenges faced by Accounting Teachers and on Bridging the Gap between Grade 9 and Grade 10**

- The Department of Education should design an aptitude test for Grade 9 learners who want to take accounting in Grade 10.
- The Department of Education should add more than 40% financial literacy in Grade 9 syllabus and allocate enough time for teaching.
- Based on ability, it is recommended that learners take pure mathematics to increase their chances of success in accounting.
- It is recommended that Grade 10 accounting be allocated double periods rather than single period everyday so that they can cover enough content.
- . Focus should be on Grade 9 and Grade 10 so that learners can be immersed in the accounting curriculum early enough. An early introduction and exposure to accounting is likely to encourage learners to consider choosing accounting as a career.
- This strategy needs to be adopted by all accounting professional firms in order to improve their competencies and to keep abreast of changes within their profession. CPD for accounting teachers should be continuous so that pedagogical challenges faced by the Grade 10 accounting teachers could be identified and interventions made to help them to become more effective in teaching and helping learners to understand accounting and perform better.

### **5.6.2 Recommendations on Teaching Methods**

- A variety of teaching methods should be utilized in teaching Grade 10 accounting because no one teaching method caters for the needs and learning styles of all learners.
- Teachers should be very careful when using the talk and chalk method, they should avoid learners answering but pick learners to answer the questions to make sure they involve everyone in the class.
- Learning strategies such as self-directed learning, problem-based learning and project-based learning should also be taken into consideration in order to develop the necessary skills needed by accounting learners.

### **5.6.3 Recommendations for Increasing the Number of Learners taking Accounting**

- The Department of Education should budget for Grade 9 subject choice evening function that can be conducted once a year where different organisations or employers could be invited to give learners information about different career choices.
- The organisations could also inform learners about bursaries and loans available.
- All accounting teachers could also be invited so that they can be up-to-date with what is happening in the world of work.
- The Department of Education could prepare a comprehensive brochure that Grade 9s receive on arrival, organize accounting professionals from different firms and career advisors to come and address the learners about accounting careers. Universities could be contacted to get the fourth year students to assist every January before the universities open. This could be effective because most learners pay more attention to an outsider than to their teachers.

### **5.6.4 Recommendations with regard to Why Learners Fail Accounting**

- All accounting and EMS teachers be given a chance to teach up to matric level so that they could be familiar with the content.
- All accounting and EMS teachers should be given a chance to mark the national matric examination papers so that they can implement what is needed from Grade 8 level.
- The Department of Education should design a checklist for learners to evaluate teachers, so that each teacher can identify their strengths and weaknesses.
- Parents should make sure that their children attend school regularly and should also inspect the learners' books on a daily or a weekly basis to ensure that they do what is expected of them.

## **5.7 RECOMMENDATIONS FOR FURTHER RESEARCH**

- In this research study, the school conditions and the differences between the schools could be attributed to many factors such as school atmosphere, the organisation of the school and, above all, the personality of the teacher. I recommend that further research be undertaken on how these factors affect learners' performance in accounting.

- Further research could also investigate how factors such as learners' ability, their economic and social background, their interest, and their study habits affect their performance in accounting.
- Further research could be undertaken into the differences between high-performing schools and weak schools with a focus on what contributes to success or failure.

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## **ANNEXURES**

### **ANNEXURE A: LETTER TO THE DIRECTOR OF DEPARTMENT OF EDUCATION**

19 Blende Avenue

Croydon

1619

Date

The Director  
Department of Education  
Head Office  
Johannesburg

Dear Sir or Madam

#### **REQUEST FOR PERMISSION TO CONDUCT RESEARCH AT EKURHULENI NORTH SCHOOLS**

I am a student studying at UNISA in order to obtain a Master's Degree in Education Management, working at Dawnview High School. I am currently in the process of conducting the empirical research project on strategies that can improve the competencies of Grade 10 accounting teachers in the Ekurhuleni district.

The purpose of the study is to explore the challenges faced by accounting teachers, the teaching strategies that Grade 10 educators employ in the teaching of the subject, to identify why learners fail accounting, and to come up with appropriate strategies to empower Grade 10 accounting educators to teach effectively. It is envisaged that the findings of the study will improve Grade 12 matric accounting results and increase the number of learners taking accounting.

The schools selected are in cluster 1. Permission from these principals will be obtained. I will be observing an HOD or an educator teaching Grade 10 accounting. Field notes will be taken during observation. I will then interview the HOD, teacher and two Grade 10 learners for

about 20 minutes each, and interviews will be tape-recorded. I therefore request your permission to conduct research in these schools.

Your assistance in this regard will be appreciated.

Yours sincerely

.....

M.J. Letshwene (Mrs)

Cell No.: 083 336 0981

E-mail address: [jletshwene@gmail.com](mailto:jletshwene@gmail.com)

**ANNEXURE B: APPROVAL LETTER FROM THE DEPARTMENT OF  
EDUCATION**



**GAUTENG PROVINCE**  
Department: Education  
REPUBLIC OF SOUTH AFRICA

For administrative use: Reference no. D2014/200
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**GDE RESEARCH APPROVAL LETTER**

Date:	14 August 2013
Validity of Research Approval:	14 August 2013 to 20 September 2013
Name of Researcher:	Letshwene M.J.
Address of Researcher:	172 Tamma
	Doornpoort
	0186
Telephone Number:	011 828 9014 / 083 336 0981
Fax Number:	086 652 6201
Email address:	jletshwene@gmail.com
Research Topic:	Improving Grade 10 Accounting educator's competencies in the Ekurhuleni District of the Gauteng Province
Number and type of schools:	EIGHT Secondary and ONE LSEN School
District/s/HO	Ekurhuleni North

**Re: Approval in Respect of Request to Conduct Research**

This letter serves to indicate that approval is hereby granted to the above-mentioned researcher to proceed with research in respect of the study indicated above. The onus rests with the researcher to negotiate appropriate and relevant time schedules with the school/s and/or offices involved to conduct the research. A separate copy of this letter must be presented to both the School (both Principal and SGB) and the District/Head Office Senior Manager confirming that permission has been granted for the research to be conducted.

The following conditions apply to GDE research. The researcher may proceed with the above study subject to the conditions listed below being met. Approval may be withdrawn should any of the conditions listed below be flouted:

*Muller*  
2013/08/16

**Making education a societal priority**

1

**Office of the Director: Knowledge Management and Research**  
9<sup>th</sup> Floor, 111 Commissioner Street, Johannesburg, 2001  
P.O. Box 7710, Johannesburg, 2000 Tel: (011) 355 0506  
Email: David.Makhado@gauteng.gov.za  
Website: www.education.gpg.gov.za

1. The District/Head Office Senior Manager/s concerned must be presented with a copy of this letter that would indicate that the said researcher/s has/have been granted permission from the Gauteng Department of Education to conduct the research study.
2. The District/Head Office Senior Manager/s must be approached separately, and in writing, for permission to involve District/Head Office Officials in the project.
3. A copy of this letter must be forwarded to the school principal and the chairperson of the School Governing Body (SGB) that would indicate that the researcher/s have been granted permission from the Gauteng Department of Education to conduct the research study.
4. A letter / document that outlines the purpose of the research and the anticipated outcomes of such research must be made available to the principals, SGBs and District/Head Office Senior Managers of the schools and districts/offices concerned, respectively.
5. The Researcher will make every effort obtain the goodwill and co-operation of all the GDE officials, principals, and chairpersons of the SGBs, teachers and learners involved. Persons who offer their co-operation will not receive additional remuneration from the Department while those that opt not to participate will not be penalised in any way.
6. Research may only be conducted after school hours so that the normal school programme is not interrupted. The Principal (if at a school) and/or Director (if at a district/head office) must be consulted about an appropriate time when the researcher/s may carry out their research at the sites that they manage.
7. Research may only commence from the second week of February and must be concluded before the beginning of the last quarter of the academic year. If incomplete, an amended Research Approval letter may be requested to conduct research in the following year.
8. Items 6 and 7 will not apply to any research effort being undertaken on behalf of the GDE. Such research will have been commissioned and be paid for by the Gauteng Department of Education.
9. It is the researcher's responsibility to obtain written parental consent of all learners that are expected to participate in the study.
10. The researcher is responsible for supplying and utilising his/her own research resources, such as stationery, photocopies, transport, faxes and telephones and should not depend on the goodwill of the institutions and/or the offices visited for supplying such resources.
11. The names of the GDE officials, schools, principals, parents, teachers and learners that participate in the study may not appear in the research report without the written consent of each of these individuals and/or organisations.
12. On completion of the study the researcher/s must supply the Director: Knowledge Management & Research with one Hard Cover bound and an electronic copy of the research.
13. The researcher may be expected to provide short presentations on the purpose, findings and recommendations of his/her research to both GDE officials and the schools concerned.
14. Should the researcher have been involved with research at a school and/or a district/head office level, the Director concerned must also be supplied with a brief summary of the purpose, findings and recommendations of the research study.

The Gauteng Department of Education wishes you well in this important undertaking and looks forward to examining the findings of your research study.

Kind regards

*David Makhado*

Dr David Makhado  
Director: Education Research and Knowledge Management

DATE: 2013/08/15

2

*Making education a societal priority*

**Office of the Director: Knowledge Management and Research**

9<sup>th</sup> Floor, 111 Commissioner Street, Johannesburg, 2001  
P.O. Box 7710, Johannesburg, 2000 Tel: (011) 355 0506  
Email: David.Makhado@gauteng.gov.za  
Website: www.education.gpg.gov.za

## ANNEXURE C: ETHICS CLEARANCE CERTIFICATE FROM UNISA



### Research Ethics Clearance Certificate

This is to certify that the application for ethical clearance submitted by

**Letshwene MJ [37365371]**

for a M Ed study entitled

**Improving Grade 10 Accounting educators' competencies in the  
Ekurhuleni district of Gauteng**

has met the ethical requirements as specified by the University of South Africa  
College of Education Research Ethics Committee. This certificate is valid for two  
years from the date of issue.

Prof CS le Roux  
CEDU REC (Chairperson)

[lrouxcs@unisa.ac.za](mailto:lrouxcs@unisa.ac.za)

Reference number: 2013 Aug/37365371/CSLR

15 August 2013

**ANNEXURE D: LETTER TO THE PRINCIPALS**

19 Blende Avenue  
Croydon  
1619  
Date

The Principal

.....  
.....  
.....

Dear Sir or Madam:

**PERMISSION TO CONDUCT INTERVIEWS AT YOUR SCHOOL**

I am currently enrolled for a Master’s Degree at UNISA in Education Management. I am conducting research on strategies that can improve the competencies of Grade 10 accounting teachers in the Ekurhuleni North District.

By this letter I humbly request permission to observe the accounting HOD or educator teaching accounting in Grade 10. I will observe one Grade 10 class as part of my empirical research, and thereafter I will interview the educator or the HOD and two Grade 10 learners for 20 minutes each. Interviews will be tape recorded to make sure that I don’t miss out on any important information. Participation in this study is voluntary and the participants have the right to discontinue at any time when they feel uncomfortable. However, there is no penalty for refusing to be interviewed and there is no compensation and risks anticipated for participating in the study. Their participation in this study is essential and will be mostly appreciated.

The information that the participants will provide will be kept confidential and the name of your school will remain anonymous. Participation in the research is voluntary and the principal may withdraw the school from the study at any time. The educator participation is also voluntary and they are free to withdraw without reprisal.

Thanking you in anticipation.

Yours sincerely

.....

M.J. Letshwene (Mrs)  
Cell No.: 083 336 0981  
E-mail address: jletshwene@gmail.com

## **ANNEXURE E: INTERVIEWS WITH ACCOUNTING HOD OR GRADE 10 ACCOUNTING TEACHERS**

I want to thank you for taking the time to meet with me today.

My name is Jacky Letshwene and I would like to talk to you about your experience of teaching Grade 10 accounting.

The interview should take about 20 minutes. I will be tape-recording the session because I don't want to miss any of your comments.

Although I will be taking some notes during the session, I can't possibly write fast enough to get it all down. Because we are on tape, please be sure to speak up so that I don't miss your comments. I would like to do a short test of the equipment before we begin.

All responses will be kept confidential. This means that any information I include in my dissertation will not identify you as the respondent. Kindly be informed that you don't have to talk about anything you don't want to and you may end the interview at any time.

Are there any questions about what I have just explained?

### **Question schedule**

- 1) What are pedagogical challenges that you face when teaching Grade 10 accounting?
- 2) Which teaching methods do you employ in teaching Grade 10 accounting?
- 3) Are you getting any support from the Department of Education and the school?
- 4) What are you doing to empower yourself as an accounting teacher?
- 5) What do you suggest that the Department of Education must do to empower you as a Grade 10 accounting teacher?
- 6) What do you think is the reason why learners fail accounting?

7) What do you think should be done to increase the number of learners taking accounting as a subject?

**Closure:**

Is there anything more you would like to add?

I will be analyzing the information that I collected and submitting a draft report to UNISA in the next three months. I will be happy to send you a copy to review at that time, if you are interested.

Thank you for your time.

JACOBINE LETSHWENE

Cell No.: 083 336 0981

E-mail address: [jletshwene@gmail.com](mailto:jletshwene@gmail.com)

## **ANNEXURE F: INTERVIEWS WITH GRADE 10 ACCOUNTING LEARNERS**

I want to thank you for taking the time to meet with me today.

My name is Jacky Letshwene and I would like to talk to you about accounting as a subject that you chose.

The interview should take about 20 minutes. I will be tape-recording the session because I don't want to miss any of your comments.

Although I will be taking some notes during the session, I can't possibly write fast enough to get it all down. Because we are on tape, please be sure to speak up so that I don't miss your comments. I will like to do a short test of the equipment before we begin.

All responses will be kept confidential. This means that any information I include in my dissertation will not identify you as the respondent. Remember, you don't have to talk about anything you don't want to and you may end the interview at any time.

Are there any questions before we start with the interview?

### **Questions schedule**

- 1) What is your reason for choosing accounting as a subject?
- 2) What do you think are the reasons why learners do not do their accounting homework?
- 3) What do you think are the reasons why learners fail accounting?
- 4) What are the challenges that you face when studying accounting?

### **Closure:**

Is there anything more you would like to add?

I will be analyzing the information that I have collected and submitting a draft report to UNISA in the next three months. I will be happy to send you a copy to review at that time, if you are interested.

Thank you for your time.

JACOBINE LETSHWENE

Cell No.: 083 336 0981

E-mail address: [jletshwene@gmail.com](mailto:jletshwene@gmail.com)

## ANNEXURE G: OBSERVATION OF GRADE 10 ACCOUNTING CLASS

I want to thank you for allowing me to meet with you today.

My name is Jacky Letshwene and I would like to observe you while you are teaching grade 10 accounting.

I will be observing only one lesson from the beginning to the end. After the observation I will be interviewing you and the two learners.

Everything that I will observe will be kept confidential. This means that any information I include in my dissertation will not identify you as the participant. Remember, you do not have to participate if you do not feel comfortable. Are there any questions about what I have just explained?

<b>OBSERVATION CHECKLISTS</b>			
	<b>NO</b>	<b>YES</b>	<b>COMMENTS</b>
Did the learners enter the classroom in an orderly manner?			
How long did it take for them to settle down?			
Did the learners have all the resources needed, e.g. textbooks, workbooks, stationery, etc.			
Was the classroom environment conducive to learning?			
Were the learners cooperative during the lesson?			
Did the teacher check the learners' homework or check if they have books?			
Was the teacher confident when delivering the lesson?			
Do you think that the lesson was successfully delivered?			



**ANNEXURE H: LETTER TO ACCOUNTING TEACHER OR HOD**

19 Blende Avenue  
Croydon  
1619  
Date

Accounting Teacher or HOD

.....  
.....  
.....  
.....

Dear Sir or Madam:

**INFORMED CONSENT TO PARTICIPATE IN THE STUDY OF IMPROVING GRADE 10 ACCOUNTING TEACHERS' COMPETENCIES IN THE EKURHULENI DISTRICT OF GAUTENG**

I am a student studying at UNISA in order to obtain a Master's Degree in Education Management, working at Dawnview High School. I am currently in the process of conducting my research project on strategies to improve Grade 10 accounting teacher's competencies in the Ekurhuleni district.

You have been asked to participate in a study to explore the challenges faced by accounting teachers, what teaching strategies do Grade 10 educators employ in the teaching of the subject, to identify why learners fail accounting, why learners choose accounting as a subject and to come up with appropriate strategies to empower Grade 10 teachers to teach accounting effectively.

I will observe the HOD or the accounting teacher while teaching Grade 10's accounting. Then I will interviewing 2 teachers, 3 HOD's, one weak learner and one strong learner per school, who will be identified by you according to term 1 and term 2 accounting marks.

Interviews will take approximately 20 minutes each and will be tape recorded to make sure that I don't miss out on any important information.

Your participation in this study is essential and will be mostly appreciated. All information you provide to the interviewer will remain confidential. This means that you will not be individually identified as a participant in this study to anyone. All the names you provide will be replaced by pseudonyms or false names to maintain confidentiality and anonymity.

You have the right to refuse to answer any question you do not want to answer without giving any reason. You have the right to end the interview at any time after it begins if you wish. You have the right to know the results from the study after it has been completed. You have the right to call the people responsible for this study at the numbers below and ask any questions you wish.

If you have any questions about this study or its results, you may contact my supervisor Dr M. Lekhetho at UNISA 012 429 3781 ([lekhem@unisa.ac.za](mailto:lekhem@unisa.ac.za)).

----- Participant's Name (print)	----- Signature of participants    Date
----- Signature of Interviewer	----- Date

**ANNEXURE I: LETTER TO PARENTS**

19 Blende Avenue  
Croydon  
1619  
Date

Parent

.....  
.....  
.....  
.....

Dear Sir or Madam:

**ASSENT FORM FOR YOUR CHILD TO PARTICIPATE IN THE STUDY OF  
IMPROVING GRADE 10 ACCOUNTING TEACHERS' COMPETENCIES IN THE  
EKURHULENI DISTRICT OF GAUTENG**

I am a student studying at UNISA in order to obtain a Master's Degree in Education Management, working at Dawnview High School. I am currently in the process of conducting my research project on strategies to improve Grade 10 accounting teacher's competencies in the Ekurhuleni district.

You child have been asked to participate in a study to explore the challenges faced by accounting teachers, what teaching strategies do Grade 10 teachers employ in the teaching of the subject, to identify why learners fail accounting, why they choose accounting as a subject and to come up with appropriate strategies to empower Grade 10 teachers to teach accounting effectively.

I will observe the HOD or the accounting educator while teaching Grade 10's accounting. Then I will interviewing 2 teachers, 3 HOD's, one weak learner and one strong learner per school, who will be identified by educators according to term 1 and term 2 accounting marks.

Interviews will take approximately 20 minutes each and will be tape recorded to make sure that I don't miss out on any important information.

Your child's participation in this study is essential and will be mostly appreciated. All information your child tells the interviewer will remain confidential. This means that your child will not be individually identified as a participant in this study to anyone. All the names will be replaced by pseudonyms to maintain confidentiality and anonymity.

Your child has the right to refuse to answer any question that he or she does not want to answer without giving any reason. Your child has the right to end the interview at any time after it begins if you wish. You have the right to know the results from the study after it has been completed. You have the right to call the people responsible for this study at the numbers below and ask any questions you wish.

If you have any questions about this study or its results, you may contact my supervisor Dr M. Lekhetho at UNISA 012 429 3781 ([lekhem@unisa.ac.za](mailto:lekhem@unisa.ac.za)).

### **INFORMED CONSENT**

I the parent of \_\_\_\_\_ grant permission to my daughter/son \_\_\_\_\_ to be interviewed and observed.

Parents' signature: \_\_\_\_\_ Contact no. \_\_\_\_\_

## **ANNEXURE J: INFORMED CONSENT FOR MINORS**

### **IMPROVING GRADE 10 ACCOUNTING TEACHERS' COMPETENCIES IN THE EKURHULENI DISTRICT OF GAUTENG**

You have been asked to participate in a study to improve Grade 10 accounting educators' competencies in the Ekurhuleni District of Gauteng. I will observe 5 teachers or HOD's while they are teaching Grade 10 accounting. I will then interview 10 learners in total, two per school. Interviews will take approximately 20 minutes each and will be tape recorded to make sure that I don't miss out on any important information.

The purpose of the study is to explore the challenges faced by accounting Grade 10 learners, to identify why learners fail accounting, why learners choose accounting as a subject and to come up with appropriate strategies to empower Grade 10 educators to teach accounting effectively.

All information you provide to the interviewer will remain confidential. This means that you will not be individually identified as a participant in this study to anyone. All the names you provide will be replaced by pseudonyms or false names to maintain confidentiality and anonymity. A letter will be sent to your parent to ask him or her for the permission on your behalf. You are welcome to take your form home to discuss your participation with your parent before you sign. A copy of your signed consent form will be sent to your parent or guardian.

You have the right to refuse to answer any question you do not want to answer without giving any reason. You have the right to end the interview at any time after it begins if you wish. You have the right to know the results from the study after it has been completed. You have the right to call the people responsible for this study at the numbers below and ask any questions you wish.

If you have any questions about this study or its results, you may contact my supervisor Dr M. Lekhetho at UNISA 012 429 3781 ([lekhem@unisa.ac.za](mailto:lekhem@unisa.ac.za)).

I \_\_\_\_\_ in Grade \_\_\_\_ consent to participate in this interview.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Witness: \_\_\_\_\_

## **ANNEXURE K: INTERVIEWS WITH STRONG LEARNERS: TRANSCRIPTS**

### **SCHOOL NO. 1 STRONG LEARNER 1 (S1 SL1)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: The reason for choosing accounting as a subject? Okay, basically, you know at first I didn't wanna choose accounting, it was all about science, right

Interviewer: Hmm

Interviewee: and then I remember last year while I was doing EMS with Mr Kekana (false name), he told me that I have, like he said I have a potential in accounting, so that's the reason why I actually chose accounting. After choosing accounting right, I started exploring accounting and I realized, you know what, I love the subject.

Interviewer: Okay, so it was about motivation?

Interviewee: motivation from my teacher, identifying the talent in me.

Interviewer: oh okay, what do you think are the reasons why learners do not do their accounting homework?

Interviewee: Reasons, okay, basically mam, I think right neh mam; some people don't have that passion. Some people you know, some people arrive late at home. They have chores and all that stuff, different reasons but some people well, they play dum, that's all, they just playing dum, (both laughing). They lazy, I would say they lazy.

Interviewer: Oh laziness?

Interviewee: laziness

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: It's a matter of not understanding. Accounting need understanding first of all. You have to understand certain eer, certain transaction, certain, certain, certain, accounting is a subject on its own, its got, its got like General ledger, T – account you know, there is debit, credit, double entry ...

Interviewer: System

Interviewee: That's what I use in accounting most of the time. I use that in everything I do in accounting. I use that, the T – account.

Interviewer: So you saying lack of understand...

Interviewee: Lack of understanding, you know you don't understand like me Grade 8 I did not understand CPJ, Cash Payments Journal, it was like iyoooh. I don't understand it but after studying and all that that's when I get it, so its lack of understanding basically.

Interviewer: So the learners can study and .....

Interviewee: You have to put in extra time. You can't do it at school only, you have to put extra time, put in extra time and you parents also like my dad you know, he always helps me in accounting.

Interviewer: Oh, so you are one of the fortunate that get ...

Interviewee: and he didn't do accounting. He is just a manager but he done bookkeeping. He has a clear knowledge of accounting, so yaah, I would say that.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: The challenges, that I face, firstly is the definitions, iyoooh, the definitions. When it comes to English I don't really ... when it come to language, any language, I don't really master language. So you know definitions and all that yaah .... That's one of my biggest challenges in accounting, definitions. There are certain things that I don't understand yaah, I would say that definitions.

Interviewer: Okay, so the definitions ...

Interviewee: The definitions, like in the exam they try to confuse us and certain things you have to use, I don't know, instinct or something.

Interviewer: Okay, is there anything more that you would like to add?

Interviewee: In accounting?

Interviewer: hm

Interviewee: Let me think, eer, just know your T – account, that's how you pass accounting. You have to love accounting. It's a lovable subject, it's a lovable subject, you have to love accounting you know, if you don't love accounting and you didn't wanna pass accounting.

Most people take accounting cause you know there is a rumour that goes around neh, that accountants get the biggest load of money, its like they get millions and its not, that's why people take accounting, is based on the, the, the salary

Interviewer: misconceptions

Interviewee: misconcep ... yaay, I would say that, its what people say about accounting. You tell someone I am doing accounting, hoooh, you gonna be rich, you gonna be rich. That's why people take accounting; it's for the money. You have to have passion, love, that's all, and you have to go extra mile.

Interviewer: Okay, passion and love.

## **SCHOOL NO. 2 STRONG LEARNER 2 (S2 SL2)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: Well, I chose accounting because when I first got to high school in Grade 8 in EMS we started doing accounting and to me it got more interesting and more interesting eer... Grade 9, so when we did the subject choices I didn't know what I wanted to be so I like working with numbers as well so I just decided to take accounting, maybe one day I might become an auditor or CA for that matter and I enjoyed eer... working in accounting because it teaches me a lot.

Interviewer: Okay, you enjoy numbers

Interviewee: Yes

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: I think because in class when the teacher explains you see eer most of them don't really understand the work eer... and when you take your accounting textbook eer... you find out that sometimes it's a bit difficult without somebody explaining it to you, so they don't do the homework eer... because they don't want to do it, I think it's because they don't understand some of the work.

Interviewer: What makes them not to understand?

Interviewee: I think it's the concepts, most of them they are not really easy you see, some of them are very difficult. I also find it difficult to understand the concepts but I usually ask my brother to help me.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: When I study accounting it's the concepts because you know there are a lot of concepts in accounting but then they come eer.. All of them when you go and write your test or your exam, you don't know what to expect so you try and at least cover the basics, that's the first thing I do. I cover the basics, but when I am in a test I know some of the things won't come out, so the challenge that comes is the concepts eer... the time of study that I give myself yeah and also eer... the time in class that we have you see, I think is not enough time, it's short time.

Interviewer: Okay, so you don't have enough time in class?

Interviewee: Yaah, we don't really have enough time because there is a lot of us in class and some of us don't understand so mam must come back and show them how this is done, explain to them that while we still progressing so we have to slow the pace down and take it from there.

Interviewer: Is there anything more that you would like to add?

Interviewee: Yaah, I think if eer... we take extra classes it would be good for us, if we have eer... more time, you know like in class, like I said the period is like 45 minutes, so when we get in class most of us you know, we tend to make a noise, then the teacher must settle us, then that's when we gonna start with new topic, then its short time. I think if we have extra class we gonna do good. I think the reason why most of the people do not do good in accounting is because they don't put much effort. They take it lightly; accounting its eer... it's a very big subject. It deals with the lot of things, its not only about doing the recordings and all that, you have to do analyzing of the part and all that, so I think if we have more classes, maybe afterschool, during Saturday at least two hours, one hour, it would make a difference a difference for most of the learners.

### **SCHOOL NO. 3 STRONG LEARNER 3 (S3 SL3)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewer: I love it; it's the best subject in the world like I am good with numbers. I'm not so wow with words, I just like, cause it's a subject that is very eer... like you know are wrong in accounting, you don't have to search for the answers because you know when you got something wrong or when something is not right, that's why I like accounting cause its very straight forward.

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: Its very long. It's a lot of work (both laughing), yaah cause its very very long, and you really have to pay attention like when I do my homework and I am concentrating I tend to get like, especially if am doing a lot at a time I get headaches because your brain is so like focused on what is going on yaah, its very very long and the writing is a lot (both laughing).

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Eer.. A lot of factors. They don't really; I am not saying that about other learners, but like nobody really take the time out to practice and work on the accounting. They just think class is enough but the thing is with accounting you need to go, its like math's, you need to go home and work on your stuff and you need to know what is going on because if you don't know what's going on you can get very very confused.

Interviewer: So they don't practice?

Interviewee: Yaah

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: eer... that's a hard question (both laughing). Eer... like I said, but because when I'm studying this I do a lot of writing, so I tend to get headaches, well its just me. I don't know about other people but I get headaches because my brain gets, sometimes it get tired with the work and eer... I think that's it, yaah.

Interviewer: What do you think causes the headaches?

Interviewee: I don't know, I just think when I do accounting, is like its just me and accounting and I can spent like three hours, just like working so, I think maybe I overwork

myself, sometimes not because I don't take lots of breaks when I am doing sometimes cause I wanna get done so I, I spent a lot of time like working through things especially where like, there's no eer... you know when you doing trial balance, it doesn't balance (both laughing) and you like no, why is it not balancing, and you go through everything a hundred times. I think it's because of that because of that because like I'm so focused. I think that's why.

Interviewer: Is there anything more that you would like to add?

Interviewee: Eer... I love accounting, that's all I have to say and I wanna be like you writing my dissertation (both laughing).

#### **SCHOOL NO. 4 STRONG LEARNER 4 (S4 SL4)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: Hmm... I think I chose accounting because hmmm I, I, I love working with numbers. I'm all for numbers person. I like seeing where money is going and how people get to lose their money and all that and fixing problems.

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: because there is too much to do, there's too many subjects. We do physics, business, maths so it's just too much and accounting wants you to concentrate, so if you don't concentrate in class then there is no point in doing your homework cause you won't understand.

Interviewer: Oh, so it's due to lack of understanding?

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: They don't study, they purely don't study, like once a teacher once told me if you listen in class and you study then you can understand, but sometimes I think it's the wording in the different exam papers so you can get an exam paper telling you something whereas you studied but the wording is different so you don't understand and English is second language to most of us, so yeah.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: None actually, none at all.

Interviewer: Is it? So you are very good with accounting?

Interviewee: Yeah

## **SCHOOL NO. 5 STRONG LEARNER 5 (S5 SL5)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: I plan to become a Chartered Accountant or possibly an auditor after completing matric that I hope to be able to study accounting.

Interviewer: Oh, so it's a matter of career choice?

Interviewee: Yes

Interviewer: But do you love the subject?

Interviewee: I do enjoy it, I do yes I do enjoy it. I work well with numbers and so accounting is enjoyable for me, so two reasons.

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: Mainly I would believe that it's lack of motivation at home or a lack of dedication to the subject.

Interviewer: So you are getting motivation at home?

Interviewee: Yes, my mother does help me out every afternoon we discuss how or what homework I have and how I will do it, so that I have time to myself but also to complete the homework ready for the next day.

Interviewer: Oh, that's good. So your mother is involved in the ...

Interviewee: Yes, very much so

Interviewer: You are lucky

Interviewee: Yeah, very

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Why they fail accounting? They may not understand what is going on, they they may just tell, say what the teacher wants to hear and they may not express their, their problems or how they are struggling with accounting.

Interviewer: So it's basically lack of understanding?

Interviewee: Yes

Interviewer: What do you think causes lack of understanding?

Interviewee: A lack of understand... It may be not paying attention in class and may, may be that some just unable to concentrate when they need to study or learn new work and they just aren't able to understand in time for the next exam.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: The challenge, I don't, I don't often experience challenges, it's, how do I say this eer... it's mainly making sure that I understand the work that is been covered, and that I am able to show this knowledge through an exam. I don't know, I don't think I face challenges (both laughing).

Interviewer: So you are very good with accounting?

Interviewee: Yaah, my last term mark seems to be very good and generally I don't face challenges with accounting and if there's a challenge is not thinking properly (both laughing), or clearly.

Interviewer: Anything else that you would like to add?

Interviewee: Noooo

Interviewer: Or some advices since you are good with accounting?

Interviewee: I don't have advice, wow, I seem to be taught well, I'm understanding the subject, I enjoy it. I don't think I have any advice.

Interviewer: so they must concentrate and work hard?

Interviewee: That's what I would think, but maybe there's more to it.

## **ANNEXURE L: INTERVIEWS WITH WEAK LEARNERS**

### **SCHOOL NO. 1 WEAK LEARNER 1 (S1 WL1)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: Mam, I chose accounting because I love it, so from Grade 8 my marks were good in EMS, so I decided to choose accounting because I, I've seen my marks since Grade 8 and 9 that they were good so that's why I chose accounting.

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: Sometimes is because we don't understand some work. Some of the work is difficult, but some of them I think they choose not to do their work.

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Some of the things in accounting are hard to understand and, and sometimes we don't quite understand the questions and the figures.

Interviewer: Sometimes you don't understand the questions, what is the problem?

Interviewee: Like eer... these journals mam, that's the only thing like I've seen are difficult, but I've tried, sometimes is difficult to do

Interviewer: What is the difficulty there?

Interviewee: I don't understand how we sometimes put the figures there and how we get to those figures.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: The challenges that I face are the journals, the general ledgers; they are the ones that I find quite challenging and note number three I also find quite challenging.

Interviewer: Why do you find them challenging?

Interviewee: The general ledger are quite tough for me to understand but note number three I try my best to do it.

Interviewer: What makes it hard to understand, do you have any suggestions on how to make it easier for you to understand?

Interviewee: If I can find someone to explain further.

Interviewer: Someone who can explain further, do you mean afterschool?

Interviewee: Even here at school during breaks because I can't stay afterschool.

Interviewer: Okay, is there anything else that you would like to add?

Interviewee: Eer... no, nothing.

## **SCHOOL NO. 2 WEAK LEARNER 2 (S2 WL2)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: My reason for choosing accounting as a subject, cause I needed to basically know, I want to know how to record and identify and compare information about the financing business activities.

Interviewer: So you are interested in business?

Interviewee: Yes mam

Interviewer: Opening a business?

Interviewee: Yes mam

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: The reason being why learners do not do their homework is that because they don't take accounting as a serious, serious subject. They don't put more effort, more effort so they don't see the reason why of doing accounting. They take accounting as a simple subject and which is not.

Interviewer: What do you mean by saying they take accounting as a simple subject?

Interviewee: I mean that they don't put in more effort.

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: The reason why learners fail accounting is that because if they don't understand, they don't ask and they don't ... majority of them don't have extra class.

Interviewer: So if they don't understand they don't ask, why do you think they don't ask?

Interviewee: Some of them if mam ask, do you understand? They say yes so if they get home they don't practice and they don't ask for maybe at the neighbours like maybe their friends, they don't get more help.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: The challenges that I face is that some of the amount they don't balance and some of the calculation you need to get, you need to know some of the calculations and which is not. I wouldn't say it's not easy but you have to know it, but some of them are hard to remember.

Interviewer: The calculations are hard?

Interviewer: Some of them because you need to know them.

Interviewer: And anything else or is it only the calculations?

Interviewee: Basically is the calculation

Interviewer: Okay, is there anything else that you would like to add?

Interviewee: No, I would like to thank you for interviewing me (both laughing).

### **SCHOOL NO. 3 WEAK LEARNER 3 (S3 WL3)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: Eer... I choose accounting because I like working with numbers and stuff like that yaah. I like working with numbers and everything.

Interviewer: Okay, you like working with numbers?

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: I think because they think it's easy and they don't practice very often, so they also drop down in their marks.

Interviewer: What do you think makes them not to practice?

Interviewee: I think because maybe they think it's easy and, but when it comes to like a test or something, they don't understand because they don't practice enough.

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: I think because they don't pay attention very often, eer... and then they, they also don't practice, so they think it's gonna be easy.

Interviewer: They don't pay attention in class?

Interviewee: In class.

Interviewer: Why do you think they don't pay attention? What causes them not to pay attention?

Interviewee: I think because they think it's easy because the teacher makes it sound like its easy, but then when they try to do it they can't.

Interviewer: So accounting is not an easy subject?

Interviewee: Not easy, you have to practice everyday, yaah.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: I think the challenges are like a lot of formulas because sometimes if you don't listen, you do not understand how to work something out.

Interviewer: Lot of formulas, anything else?

Interviewee: eer... no, that's all

Interviewer: Is there anything else that you would like to add?

Interviewee: Just that if you take accounting, you have to practice a lot.

#### **SCHOOL NO. 4 WEAK LEARNER 4 (S4 WL4)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: My parents advised me like, ke enke (to take it) because there is more job toward, there's more options. Ha nka nka yona than CAT (if I take it than CAT). So ha ke entse yona mo high school (if I do it in high school) I have a better chance of like maybe I have a very like more options ha keya (when I go to) university or anywhere else.

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: I don't do it sometimes because of lots of work, lots of homework, that I concentrate to like English, Afrikaans, same thing so ke (I) concentrate ho tsona (on them) more.

Interviewer: Oh, so accounting is not important?

Interviewee: E botlhokwa mara (its important but) you don't need it to pass and Afrikaans ha nka e faila (if I fail it), I fail the grade so....

Interviewer: Oh, okay

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Accounting, hmm, ke hore (its because) everyone wa re botsa gore (tells us that) like accounting e thata (is difficult), so ke nahana hore se re ya re ipoditse hore e thata (I think that we already told ourselves that it is difficult) so we aim for 40's instead of high, that's what I think.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: I couldn't concentrate ha ke etsa (when I do) accounting.

Interviewer: Why can't you concentrate?

Interviewee: I don't know mara ke dula ke nagana ka ntho tse dingwe (but I always think about other stuff).

Interviewer: but if you concentrate, do you think you will be able to make it?

Interviewee: Yaah, ke nagana so (I think so).

Interviewer: So what can motivate you to concentrate?

Interviewee: Nna ntho tse ngata tse (for me what motivates me is sports) motivating ke sports mara ka (but with) accounting, haah.

## **SCHOOL NO. 5 WEAK LEARNER 5 (S5 WL5)**

Interviewer: What is your reason for choosing accounting as a subject?

Interviewee: Well last year I was enjoying accounting in class and I was doing well and I sued to enjoy the work itself and so I thought well maybe considering I'm enjoying it and am good at, it will be a good opportunity for me for a career choice and then I don't know what happened from there (both laughing).

Interviewer: So you enjoyed accounting?

Interviewee: I enjoyed it and yaah, last year, yaah and then, yaah, it started to increase the difficulties, I thought iyoooh

Interviewer: So you were enjoying what? The numbers

Interviewee: Yaah, I'm good with numbers

Interviewer: You good with numbers?

Interviewee: Yes

Interviewer: What do you think are the reasons why learners do not do their accounting homework?

Interviewee: Eer... a lot of them cause they don't understand it or they just don't have initiative to do it, they, they not in the mood or they lazy but a lot of the time is the people that actually enjoy doing it and want to do this as a career that actually do their homework.

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Eer.. As well they don't enjoy it, so they don't put effort into it in class so they, those are the learners that like are naughty and misbehaves in class and also they don't enjoy it, so they don't study when it comes to exams and stuff and then obviously they don't do their homework.

Interviewer: So do you think if they study they will make it?

Interviewee: Yaah, if everybody has to put as much effort in as John (false name) does and then definitely everybody could get at least 50's and 60's and pass.

Interviewer: What are the challenges that you face when studying accounting?

Interviewee: A lot of the time is knowing all the formulas and then knowing where to put what and then obviously knowing exactly like all your debits, your credits, knowing all your accounts, its all of that, if you know your basics it should be fine, but you do have to study everything generally everything every time you get an exam or a paper

Interviewer: Is there anything else that you would like to add?

Interviewee: No, I don't think so.

## **ANNEXURE M: INTERVIEWS WITH ACCOUNTING HOD's AND OR ACCOUNTING TEACHERS: TRANSCRIPTS**

### **SCHOOL NO. 1 TEACHER 1**

Interviewer: What are pedagogical challenges that you face when teaching accounting Grade 10's?

Interviewee: Grade 10's do not have the basics in accounting because in Grade 9 they do eer EMS which is not strictly accounting only

Interviewer: Which teaching methods do you employ in teaching Grade 10's accounting?

Interviewee: Eer... basically talk and chalk, textbooks, those are the major methods that I use.

Interviewer: Are you getting any support from the Department of Education and the school?

Interviewee: Yes, eer... from the Department side, the facilitator provides that support, from the school side, the HOD provides that support.

Interviewer: What are you doing to empower yourself as an accounting teacher?

Interviewee: Eer... basically reading and researching. I also interact with other accounting educators.

Interviewer: What do you suggest the Department of Education must do to empower you as an accounting educator?

Interviewee: I already have the experience, eer.. What the department needs to do is to look at the syllabus, which is rather too long.

Interviewer: Okay, the syllabus is too long?

Interviewee: Yes

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Eem.. Leaners who take this subject basically do not do their homework, they do do study, you know they lack self-motivation.

Interviewer: What do you think should be done to increase the number of learners taking accounting as a subject?

Interviewee: Well I guess eem... expose them to the benefits of doing accounting, call in professionals as motivational speakers so that they see the benefits of being in the accounting field.

Interviewer: Is there anything else that you would like to add?

Interviewee: No

## **SCHOOL NO. 2 HOD 2**

Interviewer: What are pedagogical challenges that you face when teaching accounting Grade 10's?

Interviewee: In Grade 10 it's a big challenge, the reason being from ... they were not doing accounting, specifically from Grade 8 and 9. They were doing EMS and I realized that educators, those who are teaching EMS, they don't teach this part of accounting, so you find it difficult from me, a learner does not know how the accounting equation look, so I start afresh anyway from A in Grade 10 is tough to such an extent that I took a decision that as from next year I am going to teach EMS in lower class so that I give them information about this accounting.

Interviewer: Which teaching methods do you employ in teaching Grade 10's accounting?

Interviewee: I use textbook in most of the cases but I again use past papers. I realize that I get knowledge, if they see a common task or common paper from the department, then they will familiarize themselves with that paper, it wont be difficult. Textbook is just an introduction to show them how do we do, how do we deal with that kind of the chapter.

Interviewer: So you think the textbook is not giving them enough ....

Interviewee: Enough information.

Interviewer: Are you getting any support from the Department of Education and the school?

Interviewee: Definitely, yes I do.

Interviewer: What kind of support?

Interviewee: If there are some of the things I don't understand, I just call the facilitator, what must I do? Then she will run and come explain to me what's happening. Sometimes she will go to class and teach those learners while I'm there with her.

Interviewer: Oh, that's good

Interviewer: What are you doing to empower yourself as an accounting teacher?

Interviewee: I visit the library sometimes; go to Internet, aah, call some colleagues to assist me where I'm lacking especially this CAPS thing. It has a lot of challenge, lot of paper work; so in my case I go out, get information outside

Interviewer: What do you suggest the Department of Education must do to empower you as an accounting educator?

Interviewee: Aah... they have done a lot, I have attended amaCAPS training. I think they did a lot. I don't need anything. What I need to do is to apply it in class.

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Hmm, they don't complete the paper that's the, that's what I have realized. If they say the paper is a three hours paper, you find that a learner completed only question one question two. They don't complete it at all, unless if we give them four hours maybe there will be and the unfortunate part it doesn't work that way. They don't complete the paper that's why they fail. There is this high failure rate in accounting.

Interviewer: So is mainly caused by not compl....

Interviewee: Not completing their task.

Interviewer: Okay

Interviewer: Is there anything else that you would like to add?

Interviewee: No

### **SCHOOL NO. 3 HOD 3**

Interviewer: What are pedagogical challenges that you face when teaching accounting Grade 10's?

Interviewee: I think the main eer... with Grade 10 especially; the main challenge is the massive gab between Grade 9 and Grade 10. Eer.. Grade 9 because it's a combination, they are of EMS and accounting. They do very little or they just touch on accounting and in Grade 10, they then basically... When you start off, you expect them to have a certain level already and I don't think they quite there yet, and that's why stronger ones fly through it but the weaker ones suffer quite a bit, and then you've got time problems to get them up to speed because you need to go two years back.

Interviewer: Yaah, that's true.

Interviewer: Which teaching methods do you employ in teaching Grade 10's accounting?

Interviewee: Eer... well basically I, I present the lesson, and then I like to, for them I like, plan it like I've got time in class for them to do activity in class which I can assist them and concentrate on the weaker ones especially and on one – and –one basis go through them while we are busy doing it. Eer... then give them another activity to do at home. I will then start the new period with going through both the activities, explaining them again using that as an additional lesson. Basically and only then, then carry on with new work, eer... it works well with the Grade 10's because I've got double periods in a row with them, so if you've got single period, its not quite working all that well, with my Grade 10's its working better.

Interviewer: So you need more time with the Grade 10's?

Interviewee: Yaah, definitely

Interviewer: Are you getting any support from the Department of Education and the school?

Interviewee: Eer... yaah, if I need anything I can definitely get support. I think our facilitator is quite helpful, eer... I am the only accounting teacher here, so if I need to discuss something, I need to go to the facilitator which to... for assistance.

Interviewer: What are you doing to empower yourself as an accounting teacher?

Interviewee: Eer... in what way do you mean?

Interviewer: like getting more information ...

Interviewee: Eer... yaah, you need to be I think fairly up to date with what is happening in the, in the financial world. You need to read quite a lot of financial eer... papers and magazines to keep up to date with what is happening. I also like to from time to time bring an example to the children so that they can also see what it looks like, like now we going through the interpretation of statement now. What I will do at the end, bring them actual financial statements of a company so that they can see its not quite the same as in their book but the same information is there and let them do some calculations on the figures in there. It will give them more touch on reality. I think because I wasn't a teacher before, I only became a teacher this year. I was working as an accountant, eer... in a private sector before, so I'm still in the learning phase of how to do it but eer... I think coming from that sphere will give you certain eer... more perspective that you can convey to them as to how it will work outside.

Interviewer: Definitely, they are lucky to have you

Interviewer: What do you suggest the Department of Education must do to empower you as an accounting educator?

Interviewee: Eer... I think at this stage the time is quite an issue especially in Grade 10. Eer... you've got a very full syllabus with the, with the stronger children its not a problem, with the weaker children it is a problem. You move on to the next section where maybe you could have spend another week on the old section, so I think maybe they must relook at the syllabus to see if they can, if its necessary to have that much I especially for Grade 10 because I think they need to look at the gab between Grade 9 and Grade 10. Eer... I don't know how exactly you can address that but there's definitely a too larger gab and your catch up time takes enormously long and, and once you loose a child you can never really get up to speed with them you see that with the weaker children eventually they just fall out because they cannot keep up and you cannot keep up and you cannot stay with a certain area indefinitely, you've got to move on because you've got to eer... you've got to stay with your syllabus

Interviewer: hm hm that's true

Interviewee: So with Grade 10 I really think that that is quite a main problem. Grade 11 and 12 I do not find it quite the same but especially Grade 10's.

Interviewer: Because of the gap?

Interviewee: Yaah, Yaah

Interviewer: What do you think causes the gab?

Interviewee: I think it's the time you spent and the way maybe in some schools it may not be, but in our school if you look at the number of children that will take accounting after Grade 9, eer... because we are a technical school its not that many so you may have 100 pupil seating in Grade 9 of which 20 will take accounting, so in Grade 9 they just want to go through the subject, so its difficult for the once that really want to continue because you've got to make sure that you've got others through as well, so you've got to concentrate on the weaker once that's never going to take accounting in any case eer... just to get them through Grade 9 that you don't really get to where you should, eer... with the stronger ones that's going to take accounting.

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: I think they've got living a bit of an illusion as to what is involved in, in studying accounting. It's a lot of work and they need to do a lot of exercises and I think eer... especially the weaker once do not do eer... are not as committed as doing all the activities. They would rather quickly in the morning write off the other guys work than not sit and go through it and in accounting if you don't ... Each exercise makes you know eventually that's what makes you understand it. Its only I can explain as much as I want but if you don't go and sit and try and do it, I'm loosing you, and I think that that is the main thing, they do not really realize the importance of doing their own work and it is a lot of work.

Interviewer: What do you think should be done to increase the number of learners taking accounting as a subject?

Interviewee: I think eer... one should in the lower grades maybe promote it a bit more by giving them the advantages of taking accounting further eer... even if you not going to be an accountant one day, quite a lot of them will be entrepreneurs one day or whatever and in you normal walk of life there will always be a room for accounting knowledge and eer.. I think a lot of people out there wish that they had a bit of accounting knowledge eer... in their life if they are entrepreneurs selling stuff and they know a bit about accounting so I think that type of thing eer... the child does not like to study something that he knows he is not going to use one day and maybe we must make an effort to show them the importance of afterschool of accounting to get them more interested in the subject.

Interviewer: Is there anything else that you would like to add?

Interviewee: No

#### **SCHOOL NO. 4 Teacher 4**

Interviewer: What are pedagogical challenges that you face when teaching accounting Grade 10's?

Interviewee: Well, the main, the main thing is that they haven't got accounting exposure, so the exposure they get is very little, when you get them, its like teaching them a new language they haven't heard of it, that's the biggest challenge, is that they haven't got no background. When they get to Grade 10 so you have to teach them rom scratch, that's the biggest challenge I've got.

Interviewer: Okay

Interviewer: Which teaching methods do you employ in teaching Grade 10's accounting?

Interviewee: Eer... I use, for me I use the blackboard, whiteboard, textbooks, workbooks, that's it. Explanation, homework, comeback, check the homework, carry on, do daily planning eer.. Lesson plans, try and stick to that, do intervention when is needed after for instance like after cycle test we go over the whole paper again, to get them into it, and repeat, repeat, repeat all the time, you have to.

Interviewer: Are you getting any support from the Department of Education and the school?

Interviewee: Yaah, we've got Mrs Jones (false name) eer.. Janet (false name), she's at the, she helps a lot, she's nice okay.

Interviewer: Mh mh

Interviewee: You see her when we go to cluster meetings

Interviewer: Mh mh

Interviewee: Yaah, she definitely gives support

Interviewer: Yes

Interviewer: What are you doing to empower yourself as an accounting teacher?

Interviewee: I'm 64, I don't need, I don't need so much empowerment (both laughing). I just stay up to date with the latest developments in accounting. We go to the, I went to those course in Ooseind Hoerskool (false name) during the holidays, that's for the change in syllabi, we do that all the time okay

Interviewer: Okay

Interviewer: What do you suggest the Department of Education must do to empower you as an accounting educator?

Interviewee: Hm, I don't think that much, what, what I would like is not for myself but what I would like the Department of Education to do is bring back all accounting to Grade 8 and 9 so when you get them in Grade 10, really it's a problem, that's what I would like them to do.

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: In Grade 10 the reason is no exposure in Grade 8 and 9, that's the main reason. It becomes better when they get to Grade 11, they've got some idea because it's above them when they get to Grade 10, they don't know what is accounting about.

Interviewer: Yaah, definitely

Interviewer: What do you think should be done to increase the number of learners taking accounting as a subject?

Interviewee: we've got enough here, eer... we went up from, what is it now, 2012 we had 24 Grade 10's, now we got 32, so it is increasing.

Interviewer: Oh, it means you are doing something good this side.

Interviewee: Yaah, they, they like the subject.

Interviewer: Oh, are you motivating them?

Interviewee: Yaah, I talk to them. I teach them EMS in Grade 9 as well and I tell them do accounting, it's a practical subject, you know, I do that.

Interviewer: Is there anything else that you would like to add?

Interviewee: No

## SCHOOL NO. 5 HOD 5

Interviewer: What are pedagogical challenges that you face when teaching accounting Grade 10's?

Interviewee: I would say that learners not doing homework, eer.. Definitely parent's views about subject choices where parents believe that learners should be taking certain subjects, whether they are good at it or not, say for instance, science, maths and accounting, a very old combination that was brought up when I was still at school, many parents still feel that those are the only subjects that will get you some where in life and it doesn't always mean that that is what the learners' strong points are and I think a big challenge that we have is the Grade 8 and 9 there's not enough time to teach a Grade 8 and 9's the content that they need to know to start Grade 10 with

Interviewer: Hm, yep

Interviewer: Which teaching methods do you employ in teaching Grade 10's accounting?

Interviewee: Okay, our school has a new method of teaching which is called the TLC and obviously I can't explain too much because it's in the pilot programme at our school.

Interviewer: Okay

Interviewee: Eer.. Mrs Kekana (false name) is actually heading the pilot programme but I think you did see a few of the techniques that we use like a "Do now" to get the class ready, introduction into subject matter that we covered before you start the new subject matter eer... not asking the learners always to respond but picking learners to respond to your questions so pupil that don't always put up their hand get asked the questions in anyway, eer... circulating through the class that is also part of the method that we use, at our school teach like a champion, so our school is trying the new method.

Interviewer: Yaah, I could see that.

Interviewer: Are you getting any support from the Department of Education and the school?

Interviewee: Eer.. We get a lot of support from our school, our headmaster and our deputies are very involved in any problems that you have or any challenges that we face, so they are very supportive. As far as the department I think we definitely get all our subject matter very quickly and then I just find a lot of mistakes in a lot of the subject. The CAPS document that have to go to learners when we doing accounting assessment, for me there's so many errors. We have to sit and moderate before it goes to the learners and I just actually feel that it's

unacceptable. Those people are getting paid a lot of money and those documents coming to us are not always correct.

Interviewer: They should have moderated before ...

Interviewee: before they come to us and I feel there we don't get support because they put more work on us. We've got so much content to cover and to still moderate their tasks should have actually been done, but I must say we get the information quite quickly in the accounting department, we never have a problem getting our documents and that, so I'm happy with our facilitating in that sense, but I still feel the work should be checked more thoroughly. The other problem I do have especially with Grade 10, what I found is work that's in the work schedule, at the end of the term, the task that we must do this term's marks is on adjustments and income statement and balance sheet. Our school expects our school to be I before we leave, where and how does it fit if, sometimes I feel the department because they not in the school, they don't understand the challenges we face in the school, they just set the task, that's what they wanna ask, set the task and it must be done but they don't understand it doesn't correlate. The task cant all be done in the last week, marked and marks due at school, so I feel the department doesn't understand that okay, that's my challenge.

Interviewer: What are you doing to empower yourself as an accounting teacher?

Interviewee: Okay, I always try to keep up to date with the accounting, I'm very fortunate that my sister is a Chartered Accountant so she always like if any new information comes through, we always sit, she discusses it with me, so I do always keep updated with that. Also now we are doing Pastel in our school, trying to implement Pastel, we going on a course for that so that we can help the children and also that our learners can walk out with a Pastel certificate.

Interviewer: Hm wow

Interviewer: What do you suggest the Department of Education must do to empower you as an accounting educator?

Interviewee: I think they can eer... I don't know, I don't know what they can do, I don't know.

Interviewer: So far everything is fine?

Interviewee: Yaah, I don't know what they can do to make me better from the department what they would be able to...

Interviewer: The CAPS training?

Interviewee: I didn't go on the CAPS training because Mrs Ndou was the facilitator for us.

Interviewer: Oh okay

Interviewer: So we don't really actually go on training ourselves because I teach business matric as well. I would liked to go on the business one eer... can I make the comment on the CAPS training, I feel that again it's something when they pay people for three days. The content that they cover there is not worth three days of training. They could do it in one day and I feel there should be certain sections because I found some educators don't know specific sections of the work. They could rather focus on those teachers and say we are going to do a training on adjustments, whatever and teacher should attend that so that they could be taught to empower themselves better. Look I must say I've got a B Com Accounting Degree so the work comes more natural to me because I just didn't actually go into the field, I chose to study and teach.

Interviewer: Okay, that's good

Interviewer: What do you think are the reasons why learners fail accounting?

Interviewee: Okay, it's similar to what I said in number one. I think eer... homework because it's a very repetitive subject and I found that learners that copy homework just to do homework or don't do homework at all find the exams very hard and they fail and then eer... learners that are absent from from school a lot another reason because and again this is where they getting information, in accounting you don't teach every single day because you teach income statement, practice a few times, teach balance sheet, so if they absent they might miss those days that you are actually teaching the class and then like I said parents forcing the children to take the subject because they think that is the only subject that will get them somewhere and we have many of those.

Interviewer: Yaah, yaah, true, in our school it's the same thing. They insist that the child must take maths even though they can't...

Interviewee: Maths, science, accounting is the only once that can take them somewhere. You can only be a doctor, a lawyer and an accountant, sad.

Interviewer: Very sad.

Interviewer: What do you think should be done to increase the number of learners taking accounting as a subject?

Interviewee: Eem... we do a promotion evening subject choice meeting at our school so that we can promote our subject, eer... so we do, you know create lot of interest in our junior grades by making it very exciting and you know, challenging but exciting for the learners. We do like to get people like to talk to them about something like accounting. So that's what we do in our subject to increase the number.

Interviewer: Is there anything else that you would like to add?

Interviewee: No

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2001

### PERSONAL DATA

1. Last Name                                      First Name                                      Middle Name  
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### MASTER'S DEGREE DATA

5. Full name of university conferring degree, and college or division if appropriate  
UNIVERSITY OF SOUTH AFRICA

6. Abbreviation for degree awarded                                      7. Year degree awarded  
MED (DIDACTICS)    2015

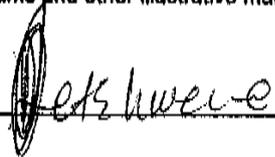
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