

**THE USE OF LEARNER-CENTRED APPROACHES IN TEACHING
ACCOUNTING TO ENHANCE LEARNERS' PERFORMANCE
AT HIGH SCHOOLS (GRADES 10-12)**

by

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DEDICATION

This dissertation is dedicated to my lovely children, **the 4Ps:**

Petronella Mazvaramhaka

Patience Mazvaramhaka

Precious Mazvaramhaka

Prince Tinashe Mazvaramhaka

DECLARATION

I, Michael Pasipanodya Mazvaramhaka, proclaim that the dissertation entitled:

The use of learner-centred approaches in teaching Accounting to enhance learners' performance at High schools (Grades 10-12) is my production and the sources have been acknowledged to authenticate the production. The title has been submitted for the first time for Master of Education to the University of South Africa, (UNISA). The production is the first of its kind, not yet submitted to learning institutions for academic examination towards any qualification other than mine.

Signed at Justicia on this 30 NOVEMBER 2018

M.P. MAZVARAMHAKA

A rectangular box containing a handwritten signature in blue ink. The signature is cursive and appears to read 'M.P. Mazvaramhaka'.

ABSTRACT

The goal of this research study was to understand the use of learner-centred approaches in teaching Accounting to enhance performance of learners at high schools (Grades 10-12). The teaching of Accounting in high schools is facing challenges. The Department of Education, through many curriculum implementations and revisions, have introduced a new approach to teaching as outlined in the National Curriculum Statement (NCS) Curriculum and Assessment Policy Statement (CAPS). This policy, as with previous ones, emphasises a change in teaching pedagogy emphasising learner-centred approaches in contrast to the traditional teacher-centred approaches which favour rote learning. The Department aims at developing knowledge but links that with acquiring and developing the skills of thinking critically and creatively, working as an individual or a member of a team, organising and managing oneself responsibly and effectively, **collecting**, analysing, organising and critically evaluating information, communicating effectively, using science and technology effectively (DBE, 2011:5) in order to be able to adapt to the requirements of the commercial industries. It was found out that learner-centred approaches can enhance the performance of learners in Accounting in high schools. The researcher used a qualitative approach together with an interpretive perspective to examine the themes. Four high schools, four Accounting teachers and four Heads of Departments were selected from the Ximhungwe circuit in Bohlabela District in Bushbuckridge. Data was collected through observations and interviews. Data were analysed and findings presented. The **findings** reveal how the Economic and Management Sciences curriculum has a negative effect on Accounting in the higher grades of 10-12, by not developing a solid foundation for the subject. It also revealed that school, parent and learner-based challenges also contribute to a poor perception of Accounting and high failure rates. The research study revealed that learner-centred approaches can improve teaching and learning of Accounting. Recommendations were made in that respect.

KEY TERMS: Curriculum; Learners; Learner-centred approach; Learner performance; Teaching methods; and Learner assessment.

LIST OF ABBREVIATIONS

BA	Bachelor of Arts
B-Com	Bachelor of Commerce
B-Ed	Bachelor of Education
CAPS	Curriculum and Assessment Policy Statements
CASS	Continuous Assessment
CBA	Continuous School-Base Assessment
DOE	Department of Education
EAC	English Across the Curriculum
EMS	Economic and Management Sciences
ESS	Education Services
ETH	Ethnography
FET	Further Education and Training
HOD	Head of Department
HS1	High School number one
HS2	High School number two
HS3	High School number three
HS4	High School number four
HTTP	Hypertext Transfer Protocols
H1	Head of Commercial Department number one
H2	Head of Commercial Department number two
H3	Head of Commercial Department number three
H4	Head of Commercial Department number four
ICON	Information Construction
ICT	Information Communication Technology
LGM	Learning Cycle Model
LOL	language of learning
LoLT	Language of Learning and Teaching
NCS	National Curriculum Statement
PCK	Pedagogical Content Knowledge
PGCE	Postgraduate Certificate in Education
RSA	Republic of South Africa
SAICA	South African Institute of Chartered Accountants
SAIPA	South Africa Institute of Professional
SARS	South Africa Revenue Services

SCK	Subject Content Knowledge
SGB	School Governing Board
SMT	School Management Team
STD	Standard
TDLCM	Three Stage Learning Model
T1	Teacher one
T2	Teacher two
T3	Teacher three
T4	Teacher four

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CHAPTER 1: ORIENTATION AND BACKGROUND OF THE STUDY

1.1 INTRODUCTION

With the coming of democracy in 1994, the Republic of South Africa (RSA) has undergone many changes, one of which is changes to the education system. Many curriculum documents have been developed, implemented and then revised since 1994. The latest curriculum document, Curriculum Assessment Statement Policy (CAPS), implemented in 2011, is more learner-centred, focusing on problem-based education with more group work and interaction among learners. Teachers are thus encouraged to use methods, which demand active and critical thinking rather than rote learning and memorisation of facts without understanding and application (DBE, 2012a: 4).

The teachers are faced with the challenge of making a change from conventional teacher-centred methods to learner-centred methods of teaching as required by policy. To address these challenges, there is a call for the implementation of quality teaching and learning in the school subjects, particularly in Accounting. In Mpumalanga province, **Accounting** has been identified as one of the subjects with poor learner performance across the grades which could be a result of poor teaching and learning or incorrect teaching. Bojuwoye, Moletsane, Stofile, Moolla and Sylvester (2014:1) emphasise that schools have a responsibility to promote effective teaching and learning methods which ensure that learners are competent enough and equipped to pass the year-end examinations. Therefore, the curriculum and appropriate teaching strategies should complement learners' readiness to participate in the educational process and become competent in the economic world.

When considering an instructional approach, teachers consider the method most beneficial for all of their learners, taking into consideration the different types of learners within the class. Teachers prefer a method that will allow their learners to be active and engaged and thus enjoy the learning process, although they do want the class to be orderly and controlled to facilitate the learning. As a result, some teachers prefer a teacher-centred approach while others learner-centred approach. Though there is a debate on which approach is the best, there are both advantages and disadvantages to each approach.

Therefore, there is a demand for an instructional approach that will not only support the teacher to deal effectively with all types of learners in the classroom, but also contribute to the improvement of the overall pass rate of Accounting as a subject in High Schools. If teachers are supported in creating a learner-centred learning environment through opportunities for reflection, collaboration, and leadership, the learners may develop the necessary skills and knowledge to succeed in life (DBE, 2011:4).

1.2 STATEMENT OF THE PROBLEM

The performance of learners in Accounting in High Schools (Grades 10-12) is a concern. "Accounting focuses on measuring performance, and processing and communicating financial information about economic sectors" (DBE, 2011:8). The analysis of 2013 Grade 12 examination results show Accounting as one of the lowest ranked subjects (Mpumalanga Department of Basic Education Results Analysis, 2014:7). Learners taking Accounting as a subject in Mpumalanga province, achieved an average of 56.1%, far below the National average of 65.7% (Department of Basic Education Mpumalanga Province, 2014). The District June 2015 results also provided useful information for this, revealing that learners in the Ximhungwe circuit only averaged 28.9% for Accounting (DBE, Ximhungwe Circuit 2015:13). Learners in the five high schools achieved an average of 23% for Accounting, a percentage much lower than the circuit average (DBE, Ximhungwe Circuit 2015:5). These poor results have resulted in a decrease in the number of learners enrolling for Accounting in the Ximhungwe Circuit. Consequently, a number of Accounting departments in high schools in the Ximhungwe Circuit have been closed (DBE, Ximhungwe Circuit, 2015:13).

This study explores appropriate learner-centred approaches that could be used by teachers that might increase enrolment and uplift the standard of learner results in the subject Accounting. This could ultimately improve high schools (Grades 10-12) performance of learners in Ximhungwe Circuit and provinces in South Africa where learner performance is poor. Emanating from this background, this study explores how learner-centred approaches can improve the conditions of teaching and learning in high schools.

1.3 RESEARCH QUESTIONS

This study of limited scope seeks to address the identified problem, explore the causes of **high failure rate of learners** in Accounting as a subject in high schools (Grades 10-12) in the Ximhungwe Circuit. Therefore, this research study seeks to answer the following main research questions: **How can learner-centred approaches be implemented in Accounting teaching to enhance learners' performance in Grade 10-12?**

The main question necessitates the formation of sub-questions. These sub-questions formulated as follows:

- Why are learners failing Accounting in High Schools at Grades (10-12)?
- What is the nature and scope of a learner-centred approach in teaching Accounting in Grades 10-12?
- What are the implications of learner-centred instructional approaches for the quality of teaching, learning and assessment of Accounting in Grades 10 to 12?

The aims and objectives of the study is to:

- To explore why learners are failing Accounting in High Schools at Grades (10-12).
- To explore the nature and scope of a learner-centred approach in teaching Accounting in Grades 10-12.
- To find out the implications of learner-centred instructional approaches for the quality of teaching, learning and assessment of Accounting in Grades 10 to 12.

1.4 THEORETICAL FRAMEWORK

A theoretical framework is the philosophical basis on which research is based. A philosophical basis, or set of beliefs, links the theoretical and practical aspects of the investigations in a study. A theoretical framework has implications on decisions of the researcher (Chikoko & Mhloyi, 1995:31) and is comprised of theories which are interpreted statements of principles that try to explain events and predict the results (Woolfolk, 2010:561). McMillan and Schumacher (2010:491) also define a theory as

a prediction and explanation of natural events. Therefore, emanating from these two ideas, it is deduced that a theory is a proposition that serves as a foundation for study. It predicts and explains phenomena. In this study, I investigate the use of learning theories such as cognitive and constructivism theories.

1.4.1 Cognitive Theory

According to Curzon (1985:53), cognitive theories are solely concerned with the student's inner processes in knowing and perceiving. Woolfolk (2010:554) further argues in support by suggesting that events affect motivation through individual's perception of the events as controlling behaviour. The two viewpoints are congruent in the sense that they relate to how the learner becomes involved in his own learning through conscious thought, conversation and decision-making, and focuses on the mental process essential to cognitive development. As such, the learning process approach should be learner-centred and include problem-solving so that learners assimilate and alter old information and accommodate new information, leading to the balance of knowledge (Woolfolk, 2010:60). In subject such as Accounting, assimilation, accommodation and equilibration are needed to enhance the performance of learners.

1.4.2 Constructivist Theory

Constructivist views of are of paramount importance in the teaching of Accounting in High Schools. The theorists believe in two sets of intentions. Learners build knowledge through social interactions that is psychological and social (Woolfolk, 2010:311). In constructivist teaching, the learners learn through becoming actively involved in a process of meaning and knowledge construction such as when they interpret experiences, solve problems and make meaning. The theorists are concerned with how learners build internal presentations which can be recalled in future. Learners benefit from interaction in the sense that they gain new knowledge and skills produced by others in the process of learning (Woolfolk, 2010:12).

The theoretical framework for this study is based on interpretive-learning theories. The research study makes use of it as a base for its argument and as a lens for viewing the findings.

1.5. RESEARCH DESIGN AND METHODS

The section is comprised of **research** paradigm, research design, population and sampling, data collection methods which include lesson observation, interviews and field noting. The section also introduces data analysis and interpretation. Measures of trustworthiness and ethical considerations are also indicated.

1.5.1 Paradigm

Research paradigm is a pattern or a model of understanding abstract concepts from a particular viewpoint. The interpretive paradigm was used in this research study as it aligns itself with qualitative research methods. Qualitative research design is ideal in this research because it focuses on two main phenomena in their natural settings (McMillan & Schumacher, 2012:321) and in its complex state. An interpretive paradigm has many dimensions and layers (Leedy & Ormrod, 2010:135).

According to Okeke and Van Wyk (2015:40) an interpretive paradigm assumes that people construct and merge their own subjective and inter-subjective meanings as they interact with the world. It is also inevitable to talk about ethnographical issues in this research study. The reason is that ethnography (ETH) deals with people in their natural state. Ethnography is equated with any qualitative research study where the intention is to obtain detailed, in-depth description of everyday activities in this case the classroom activities (Hoey, Rumbach & Shake, 2017:1). In this Research Descriptive Case Study was used because of same characteristics they share with ethnography. In-addition the researcher wants to study the participants in their natural states (McMillan & Schumacher, 2012:322).

1.5.2 Research Design

Research design is explained as a scheme that describes the conditions and procedures of collecting and analysing data (McMillan & Schumacher, 2010:490). It is a plan used for selection of research methods, research sites, research samples, and methods of collecting data for the purpose of study. A qualitative approach is appropriate because it is much more personalised (subjective) than quantitative research and is able to offer depth of understanding. This scientific approach uses many different designs (Anderson, 2006:3), examples are ethnographic research as well as narrative and case study research (Chikoko & Mhloyi, 1995:58). The research design used in this production is a descriptive case study and is an appropriate

research technique because it examines the data within a specific context and with a selected sample, and addresses the type of questions asked in this study by conducting interviews and observations.

1.5.3 Population and Sampling

The targeted population for this research study includes four Accounting teachers and four Accounting Heads of Commercial Departments from four high schools. Purposive sampling was used in this study for two reasons: to develop a detailed understanding of the topic under study (Creswell, 2007:206), and proximity to the high schools. For this study, a purposive sampling is utilised to obtain the perception of teachers and their immediate seniors, head of departments, on the effectiveness of learners-centred approaches in teaching Accounting (Grades 10-12).

Purposive sampling gave the researcher an opportunity to select a small group of individuals who were knowledgeable about learner-centred approaches and could offer in-depth informative data about learner-centred approaches (McMillan & Schumacher, 2010:489). The participants were assumed to know their field of work, and have common characteristics related to learner-centred approaches, (Creswell, 2012). The choice of purposive sampling was, because as a research design qualitative research puts emphasis on detailed scrutiny rather than on statistics (Okeke & Van Wyk, 2015). Teachers and Heads of Departments, teaching the subject, have experience in various teaching methods used in their classrooms, and as a result, they are able to provide relevant information in this regard.

1.5.4 Data Collection

Data collection is the gathering of the required information. Tools used in the collection of data are: observation of lessons and semi-structured interviews.

(a) Observation of lessons

The purpose of observing lessons is to get first-hand information about the implementation of student-centred approaches. Observation is a scientific tool used to collect normal information such as behaviour (Chikoko & Mhloyi, 1995:64). To add to that an observation is a primary technique of scientific inquiry used to gather data for study purposes (McMillan & Schumacher, 2012:208). As a result, four teachers

were observed during their lesson presentation with their classes of Grade 12 learners. The researcher observed how various teachers use learner-centred approaches, and how learners were involved in the lessons.

(b) Semi-structured interviews

Interviews are oral questionnaires used to collect information from the participants, (McMillan & Schumacher, 2012:205). The researcher used a semi-structured interview which allows the interviewee to express him/herself (Chikoko & Mhloyi, 1995:76). Moreover, semi-structured interviews are interviews which have no choices from which the interviewee selects answers (McMillan & Schumacher, 2012:206). The researcher visited four Accounting teachers in each high school and four Heads of Departments (HODs), in each high school. These participants were interviewed. The interview included face-to-face and semi-structured interviews conducted with the Accounting teachers and Heads of Departments. The interviews lasted for around forty-five minutes. The interviewing technique is a very convenient method and has the advantage of getting instant information.

1.5.5 Data Analysis and Interpretation

Data gathered during observations and interviews, mentioned above, underwent qualitative content analysis. The data once transcribed was scrutinised manually, with segments of data being allocated a code. Codes are symbols that convey meanings to given data in question (Struwing & Stead, 2004:169), keeping in mind the research question, sub-questions and objectives. The codes were then grouped into categories and were checked constantly to maintain validity and avoid overlooking new important educational issues (Dawson, 2006:117). They were then interpreted and compared to bring out the relationship between the information under study. In reporting, the participants were assigned specific codes to differentiate them and for anonymity purposes.

1.6 MEASURES OF TRUSTWORTHINESS IN THE STUDY

In qualitative research, trustworthiness is an attribute of finding out what is it that makes it worth-while to targeted people (Schwandt, 2007:298-299). Trustworthiness

means the way in which researchers in qualitative research make sure that credibility, transferability, dependability and confirmability are adhered to.

1.7 ETHICAL CONSIDERATIONS

Ethical issues need to be considered and are of paramount significance in a research study. Firstly, a certificate has to be obtained from the college, to be specific ethics committee before the fieldwork is carried out (Unisa College of Education and Research Ethics Form, 2017:1) These are based on the four main cross-cutting themes that safeguard the participants, (McMillan & Schumacher, 2012:15). These themes emphasise adherence of the researcher to the principles and include permission to carry out a research in an institution, consent to participate or to withdraw at any time. All the participants in this research study were informed from the beginning that the research in which they were involved was voluntary and withdrawal could be done without penalty (Denzin & Lincoln, 2005)

1.8 OUTLINE OF THE DISSERTATION

Chapter 1: Orientation of the Study

This chapter introduces the study to be carried out by identifying the noted problem. It also gives a brief outline of the literature elaborated on Chapter 2 and the research approach followed in Chapter 3.

Chapter 2: Integrated Theoretical Framework

Chapter 2 is made up a review of the scholarly literature and the theoretical framework that are related to the study. The literature review on traditional and constructivist classroom interactions at a school as a learning institution is illustrated.

Chapter 3: Research Methodology and Design

Chapter 3 outlines the research approach, design and procedures as well as the ethical considerations that are used in this dissertation.

Chapter 4: Presentation, Analysis and Interpretation of Results.

This chapter represents the findings and analysis of the data collected by the researcher. It also interprets the results of the study.

Chapter 5: Findings and Recommendations

Chapter 5 provides the findings and recommendations to improve the quality, standard and pass rates of Accounting in High Schools (grades 10-12) in Ximhungwe Circuit.

1.9 SUMMARY

Chapter 1 of this research study identified the motivation for this research. It provided the reasons, the statement of the problem, the research question, sub-research questions, aims and objectives of the case study. It also provided the theoretical framework as a philosophical basis for the study. The theoretical framework is made up of theories. The chapter also briefly highlighted the research methods, ethical considerations, limitations and the outline of the entire case study. In the following chapter, a review of the literature is discussed.

CHAPTER 2: INTEGRATED THEORETICAL FRAMEWORK

2.1 INTRODUCTION

This chapter sheds light on the theoretical framework derived from a review of the literature pertinent to the research study. Theoretical framework is defined as a foundation which helps us to understand a phenomenon under study (De Beer, Dreyer, Hattinger, Irwin, Le Granger, Le Roux, Schulze & Sisitka, 2014:67). In support of this quotation, the University of Southern California's Library Guide (2018:13) argues that theoretical framework of any study acts as a map for the research study. The Theoretical Framework serves as an epistemological guide to foreground this study under investigation (Stephen, 1996:8). The framework comprises of well-known theories used in the past, but which still influence the present theoretical discourse of the research study.

2.2 THEORETICAL FRAMEWORK UNDERPINNING THIS STUDY

The theoretical framework serves as an epistemological guide (Stephen, 1996:8). Epistemology means theory of knowledge with regard to its validity, scope and methods (Bruner, 1971:72). It distinguishes justifiable beliefs and opinions of people in general. This is an evaluation tool used to help in interpretation of the realisation presented in this study. It links theoretical and practical aspects of my investigations in this study. De Beer *et al.* (2014:67) argue that a theoretical framework is a guide but it has implications to the decisions made by the researcher. The theoretical framework underpinning this research study is derived from the leaning theories. Theories are interpreted statements of principles that try to shed light on events and try to predict the results of certain phenomena, (Woolfolk, 2010:561). McMillan and Schumacher (2010:491) also defined theories as predictions and explanations of events in their natural state. Therefore, from these two ideas, theories are propositions that serve as a base for a research study. They predict or extrapolate and explain phenomena under study.

This study makes use of cognitive and constructivist theories of learning theorists such as well-known Swiss biologist and scientist Jean Piaget, Vygotsky and cognitive theorists such as Bruner, Dewey and Ausubel (Curzon, 2013). Piaget, a psychological constructivist, argued that learners construct knowledge by

transforming, organising and re-organising previous knowledge. Vygotsky, a social constructivist, believed that opportunities should be provided to learners so that they are able to construct knowledge and understanding through social interaction of the participants in the arena of acquisition of knowledge (Kalpana, 2014:27). These theorists agree that the knowledge is actively constructed in the human mind through interaction (Richardson, 2003:16-25). Social constructivism focuses on how formal knowledge is formulated, while psychological constructivists focus on the manner in which meaning is formulated. The two perceive the acquisition of formal knowledge within the context of power, economic, social and political forces of the arena. The play field of interaction is made up social, economic and politics. These are the characteristics of the community in which we are trying to understand how knowledge is formulated (Hein, 1991:2). In support of the constructivists, cognitive theorists argue that knowledge is actively acquired through interaction of the learners and the environment (Curzon, 1985:53).

2.2.1 Cognitive Theory

Cognitive learning theory was coined by Piaget and others and identifies experience as a contributing factor to permanent changes in behaviour of learners (Huitt & Hummel, 2003). Cognitive theories are said to be oldest and newest at the same time (Wittrock, 1982:1-2). Cognitive perspective began with discussions on knowledge, reasons and the contents of minds started back dates to Greek philosophers (Hernshaw, 1987). It is new now in the sense that there is a philosophical agreement to apply it to any education system (Woolfolk, 2010:249). The theorists see learners as sources of plans, intentions, goals, objectives, ideas, memories and emotion (Woolfolk, 2010). The philosophers argue that cognitive theories assume that learners' mental processes exist and are active on their own and act to acquire knowledge (Ashcraft, 2006). Cognitive theories have two main important elements, self-efficacy and self-regulation (Woolfolk, 2010). These elements are important in teaching and learning. Self-efficacy is defined as a context assessment to achieve a specific goal, (Pajares, 1997:15). Woolfolk 2010:333 supports Pajares's (1997) argument that self-efficacy is future orientation. The two authors agree on the fact that self-efficacy is the judgement of learner capabilities. Teacher sense of efficacy is the belief that a teacher can teach even the most difficult learners to acquire knowledge (Woolfolk, 2010:334). Teacher sense of

efficacy is higher in high schools where teachers help each other, as colleagues and administrators, to provide learners with the necessary resources (Hoy & Woolfolk, 1993).

Self-regulation is defined as a process to active and sustain learner behaviour, emotions and thoughts so that they attain set objectives (Woolfolk, 2010: 335). One of the objectives of teaching is to free the learners from the need of teachers (Woolfolk, 2010:335). The argument is that the learners should learn to become independent learners. Experience in teaching revealed that learners tend to do well when they are allowed to have control over their learning environment (Crous, Kamper &.van Rooy, 2012:19). In order to give learners control over their learning environment, the learning process should be learner-centred so that learners assimilate and alter old information and accommodate new information that can lead to a balance of knowledge (Woolfolk, 2010:60). In Accounting, assimilation, accommodation and equilibration should be part of the methodology to develop motivated self-regulated learners.

The following sections outline learning theories proposed by Dewey, Bruner and Ausubel on their views on the learning process. These are the learning theorists whose theories underpin the learning processes.

(a) Dewey's views on learning

Dewey viewed learning as intelligent action, which is characterised by the learners' continuous evaluation of their experiences (Curzon 1985:54). Ebersohn, Gouws, Lewis and Theron (2015:66) support Dewey's view when he described intelligence as ability that shows the organisation of a learner as a whole and influences the learners' general experience, cultural environment and human relationships. This means that the theorist argues that experience from the environment and intelligence play a role in the acquisition of knowledge. Dewey further argued that learning has two aspects thus psychological and sociological. He calls for the breakdown of curriculum so that it relates to the learners' environment and intellectual needs. The Curriculum and Assessment Policy Statement (CAPS) emphasises learning with involvement of learners' context and guides the learning process. The theorist believes that the learners should be guided through the learning process. He sees

the role of the teacher as the stimulus to response. The stimulus can influence what the learners acquire and how they acquire it. What the teacher does and the way in which he/she does it influences the learners to respond positively or negatively. The role of the teacher is of paramount importance in this research study. The teacher is responsible for taking the curriculum document, designed by the Department of Education, interpreting and then implement it by utilising various models of instruction to suit the learning styles of the learners.

(b) Bruner's views on learning

Bruner viewed the learning process as a process that goes beyond the acquisition of knowledge. He saw the product of learning as the creation of a better, honest, happier, sensitive and courageous human being (Curzon, 1985:57). Bruner argued that cultural differences produce differences in modes of thinking so this means that learners' cognitive growth is directly influenced by social environments (Curzon, 1985:58). In this study, cognisance should be that the social patterns or environments play an important role in the process of acquiring knowledge by the learners of Accounting in high schools.

Dembo (1981, as cited in Curzon, 1985: 58) defined learning is a cognitive process where a learner acquires information and transforms his/her existing knowledge into new knowledge after checking the adequacy of the state of the acquired knowledge. Bruner, also argued that any subject can be taught at any level provided the material is broken down to the cognitive level of that particular learner (Curzon, 1985:59). This implies that the teacher must be aware of his/her learners' abilities and level and consequently break down the content and activities to suit the level of the learners, and also be aware of the cultural patterns of the society or environment in which the learners live and learn. This assists the learner in developing the process of creative thinking, which is emphasised by the curriculum and assessment policy statement (CAPS) (DBE, 2012b:4).

To ensure an effective model of teaching, Dembo (1994) used Bruner's appropriate cognitive approaches which include structuring the subject, discovery of learning, assumed knowledge and matching the level of learners (Curzon, 1985:61).

These approaches suggest that the teachers of today should apply these for effective teaching and learning. The teachers should structure their content in a way that they put emphasis on concepts, principles and relationships as recommended by Dembo (as cited in Curzon, 1985:58). The teacher should experiment with discovery learning to motivate learners to understand and acquire concepts, principles and relationships. The teacher should also check assumed knowledge before new experiences to assist learners in the process of searching for solutions, and finally the teacher should plan in such a way that matches the cognitive levels of the learners in question. Bruner's theories form part of the theoretical framework that underpins this research study.

(c) Ausubel's views on learning

Ausubel was concerned with the nature, conditions, outcomes and evaluations of what happens in the black box, in other words, in classroom learning (Curzon, 1985:61). To achieve these concerns, he identified two techniques namely Reception and Discovery. Reception is defined as the technique where the teacher presents the whole content in the final form to the learners so that they can reproduce the acquired knowledge in future, and discovery as the technique where the teacher leads the learner into discovery of the principal content before it is incorporated into learners' existing cognitive structures (Curzon, 1985:61).

Ausubel also argued that for the above-mentioned techniques to be meaningful there should be three basic principles, namely representational, propositional and concept learning (Curzon, 1985). In representational learning, the learners learn the symbols in the lessons. In propositional learning, the learners should learn to express ideas. While in concept learning, learners learn the generic ideas of a subject, as for example, Accounting. The arrangement of these ideas necessitates the involvement of a teacher. Ausubel sees a teacher as an organiser of curriculum so as to ensure continuous mastering of knowledge by extension of learners' power of reasoning. It is this extension of the power of reasoning that is needed in Accounting to enhance the performance of learners in Grades 10-12.

These three theorists agree that psychological and sociological approaches in teaching and learning are necessary, and as such should be applied to the teaching of subjects such as Accounting at high schools. The cognitive school of thought aligns with the constructivist school of thought in that psychological and sociological experiences play an important role in acquisition of knowledge. These views help us to understand how learners acquire knowledge and are thus part of the fundamental basis of theoretical framework underpinning this research study.

(d) Criticisms of cognitive theories

These theories are criticised as old because the discussion on cognitive theories started long back during Greek philosophers (Woolfolk, 2010:248); however, these are still being applied in the classrooms (Curzon, 2003). Piaget's theory of cognition believes that child development follows a smooth and predictable path but critics of this theory argue to the contrary. This theory was criticised because Piaget apparently used his own three children and other children from a small sample of well-educated professionals of high socio-economic status and was conducted in Geneva only (online). Edward, Hopgood, Rosenberg and Rush (2000) also criticised the theory because of small sample. Therefore, the findings, critics feel, cannot be generalised to the whole world.

Despite of the criticisms of cognitive theories, the cognitive theorists' legacy has had a considerable impact on teaching and learning (Cherry, 2018). A number of instructional approaches have been coined from cognitivist work and include providing a supportive and conducive environment, and utilising and promoting social interactions among the learners (Dembo, 1981 as cited in Curzon, 1985: 58). It is thus through the lens of cognitive learning theories that the teaching and learning of Accounting at Grades 10-12 can be viewed.

2.2.2 Constructivist Theory

This is a learner-centred theory that emphasises the active role of the learner in building understanding and making sense of information (Woolfolk, 2010:555). It is a philosophy of learning founded on the premise that by reflecting on learners' experiences, they construct their own understanding of the world they live in

(Nieuwenhuis, 2007). Constructivism is a learner-centred theory that is based on observation and scientific study about how human beings learn. It argues that students construct their own understanding and knowledge of the world, through experiencing things and reflecting on those experiences. When they encounter something new, they have to reconcile it with their previous experience and ideas. In any case, they are active creators of their own knowledge and understanding.

In the classroom, the constructivist's view of learning points to different teaching practices, encouraging students to use active techniques; for example experiments, real-world problem solving to create more knowledge. Jonassen (1994:5) proposed a number of features of a constructivist learning environment. These features are argued to be representation of reality.

1. Multiple representations avoid oversimplification and represent the complexity of the real world.
2. Constructivist learning environments emphasize knowledge construction instead of knowledge reproduction.
3. Constructivist learning environments emphasize authentic tasks in a meaningful context rather than abstract instruction out of context.
4. Constructivist learning environments provide learning environments such as real-world settings or case-based learning instead of predetermined sequences of instruction.
5. Constructivist learning environments encourage thoughtful reflection on experience.
6. Constructivist learning environments enable context- and content-dependent knowledge construction.
7. Constructivist learning environments support collaborative construction of knowledge through social negotiation, not competition among learners for recognition.
8. Instructional methods are designed for improving adult learners' knowledge and skills.

It is important to distinguish the unique attributes of adult learners so as to be better able to incorporate the principles of adult learning in the design of instruction. Within

this context, learning theories are designed, not only to improve individual knowledge and skill, but ultimately it is the goal to improve the school performance by transfer of learning directly to work applications. Yin (2005) suggests that three methods to foster learning are Problem-Based Learning which seeks to increase problem-solving and critical thinking skills; Cooperative Learning, which builds communication and interpersonal skills; and Situated Learning.

This theory was criticised because it failed to explain exactly what happens in the black box of learning. However, constructivist ideas have profound implications for teaching because they suggest a far more active role for learners in their own learning than is typical in many classrooms (Slavin, 2009:231).

Constructivism has many features which promote the enhancement of performance of learners. The learners should be taught how to learn through training and ensuring that they become responsible for their own learning through learner-centred experiences. Teachers should take note of the characteristics of constructivism so that they can improve learning. They should create activities that are interactive and learner-centred in nature. This means that learners should participate actively during the learning process and that the environment should be democratic in nature and allow for interaction. The teacher should help in the process of learning in which learners are engaged but learners are responsible for their interactions (Gray & DiLoreto, 2015:3-4).

Schreuder (2014:21-22) added to the list of constructivist characteristics, which assist teachers and learners in the process of interaction to acquire and develop knowledge. These characteristics are listed below:

- The role of the teacher is to guide, monitor and coach.
- Goals should be derived from negotiations with the teacher or environment.
- The learners play a useful role in mediating and controlling the process of learning.
- Natural complexities and realities of the real world should be presented to the learners.

- There must be emphasis on knowledge construction by the learners as opposed to rote learning.
- Knowledge construction by the learners takes place through psychological negotiation, social negotiation and collaboration.
- Collaboration and negotiation learning should be promoted in order to expose learners to alternative means to an end.
- Learners' previous knowledge, beliefs and attitudes should be taken into consideration.
- Scaffolding should be encouraged to help learners to perform better.
- Assessment is a very important verification process in learner acquisition of knowledge.

Constructivist classroom approaches can be used to produce quality learning which contrast with traditional classroom approaches. The differences between traditional methods and the constructivist methods used in the classroom situation are shown below in Table 1.1:

Table: 1.1 A comparison of traditional and constructivism approaches to learning

Traditional approaches to learning	Constructivist approaches to learning
Old system starts with parts of the whole syllabi and puts emphasis on basic skills required by content.	New system starts with the whole syllabus and then expands to parts of the content.
Strict adherence to fixed curriculum	Pursuit of learners' questions/interests during learning process.
The use of textbooks and workbooks during learning process.	Use of first hand sources
The teacher teaches and the learners just receive the knowledge.	Learning process is an interaction among the participants whilst building on what learners know and moving towards unknown knowledge.
The teacher is in charge of the whole process of learning.	The teacher interacts with learners during the process of learning.
Assessment is done by testing and correcting the wrong answers.	The learners, through workings, trials, observations and expression of points of view and periodic tests, are assessed.
Transmission of information is generally inactive during the learning process.	Knowledge changes with experiences during the learning process.

Traditional approaches to learning	Constructivist approaches to learning
Learners work individually without the help of others during the learning process.	Learners work in groups or in pairs during learning process.

Adopted from (Shreuder, 2014:20)

Constructivist ideas tend to place attention on individual and cultural differences and diversity (Woolfolk, 2010).

Teaching approaches are the strategies used by teachers when implementing the curriculum. Curzon (1985:236) defines methods of teaching as methodologies used by the teachers to achieve objectives, aims and goals of educational institutions. These methods came into being far back as the 1930s (Abbott, 2015:12). According to Abbott (2015:12), American teachers termed these methods teacher-centred and learner-centred. They named them to distinguish learning instructions. Teacher-centred approaches are defined as a learning process when the facilitator takes over the planning and organisation of the whole show (Abbott, 2015:12). The learners focus on the teacher, who is at the centre of interaction in the process of transfer of knowledge and experience. A teacher-centred approach ignores the ultimate beneficiaries of the education system. In contrast, learner-centred methods are the direct opposite of the teacher-centred approach. A learner-centred approach ensures that the teacher and learner share the responsibilities. The learners speak more than half of the lesson time (Ebrahim & Hanifehzadeh, 2015:113) and are active participants in the learning process, often participating more than the teacher. The learners are given opportunities to lead the process of learning, participating in discussions and designing their course of action. In the context of this study, it is necessary to unpack each of these approaches in a comprehensible fashion.

2.3 TEACHER-CENTRED APPROACH

The facilitator in this approach is at the nucleus of learning process, directing all the activities from different angles (Maheshwari, 2013). The beneficiaries of the educational process are aloof from the planning and organisation from the onset. (Curzon, 1985:206). The teacher-centred approach, seen as an autocratic approach, does not allow learners to express themselves, ask questions or direct their own learning process (Reddy, Roehl & Shannon, 2013:47). The teacher decides on the methods or techniques, and activities to be completed. The teacher-centred

approach is an approach where a facilitator appears to be the greatest contributor in the process of teaching-learning (Abbott, 2015:12).

2.3.1 Examples Of Teacher-Centred Approaches

Examples of Teacher-centred approaches are: exposition, question and answer, demonstration, lecture, direct instructional and explanatory (Anderson, 2013:1). Moreover, Maheshwari (2013:2) argued that most of these methods come under explanatory because they all involve the teacher being in front and learners listening and taking notes. The teacher sets objectives of the lessons and spends most of the lesson talking.

(a) The lecture method.

The lecture method is the oldest teacher-centred approach that originated from idealism philosophy (O'Bannon, 2012:4). It is also known as a communication strategy that focuses mainly on cognitive objectives set by the teachers. The main emphasis of this teacher-centred approach is the presentation of the content. The teacher, who plans the lecture is active in its delivery and the learners **are passive**. This teacher-centred approach does have advantages. It is believed to be less time consuming and also flexible to accommodate other methods of teaching. It is also recommended for the introduction of a new topic and also helps to achieve higher order objectives of the lessons, (O'Bannon, 2012:4). However, this method is criticised because the learners are passive and it fails to draw and hold the attention of the beneficiaries of learning process. Therefore, it creates boredom (O'Bannon, 2012:4).

(b) The question and answer method

The question and answer method is a teacher-centred approach whereby the teacher controls the situation (Anderson, 2013:1). The teacher asks questions and the learners should be encouraged to answer the questions. The learners should be asked questions which compel them to think the matter over (Woolfolk, 2010:469). If the learners cannot answer the question fully, his/her partial answer should be accepted and another learner may be asked to improve upon it. Learners rehearse information for effective recall often for evaluation purposes, with the focus more on

acquisition of information than on group driven problem-solving (Kahssay & Tebabal, 2011:374). It encourages recitation and recalling of information.

The approach is used as an indicator for teacher planning and preparation and assists in detecting problems in learners. However, this method stops learners from expressing ideas and facts to interpret given phenomenon in given contexts. It is also criticised because craft competencies are prerequisites in order for the teacher to use it fruitfully. Techniques of asking questions are needed; however, the method can be problematic if not used properly as it does not create an environment conducive to learning. However, a teacher-centred approach is said to be generally quite embracing for fearful learners (Clark, Kirschner & Sweller 2006:75).

(c) The explanatory method

The exploratory method is a teacher-centred approach which is based on constructivist theories of learning and teaching (Anderson, 2013). It is one of the traditional methods of teaching with roots in discovery and inquiry-based learning for more in-depth discussions (Roberts, 2018:2). The exploratory method is an approach where one arrives at a fact, principle, truth or generalisation, formulating definitions, conclusions, rules, or principles based on knowledge of examples and details. An explanatory method can be telling, lecturing, narrating or simple speech (Roberts, 2018:1). This approach, however, should be followed by exercises completed by the learners so that theory and practice could marry for it to be successful otherwise, it can produce poor results.

(d) The demonstration method

Demonstration is a teacher-centred approach that clarifies the part to be followed by learners during the lessons (O'Bannon, 2012:4). Some people argue in favour of it because it provokes creative thinking, which makes learning permanent. It motivates learners and achieves psychomotor objectives. Psychomotor objectives are physical objectives and coordination which are teacher oriented (Woolfolk, 2010). Difficult tasks become simple. It is, however, criticised because of being misused because of lack of teaching aids in schools. There is also lack of sincerity, thus and diligence among teachers when executing their duties (O'Bannon, 2012:4). Lack of sincerity means lack of quality of being sincere to the learners because it is mostly done by

the teacher whilst learners watch. Lack of diligence means lack of conscientious effort or industrial effort to help the learners.

(e) The direct instruction method

The direct instruction method is a teacher-centred approach that is used to assist learners in the process of transferring of skills and conceptual facts (Anderson, 2013). It makes use of other methods such as demonstration and lecture methods. On the other hand, the approach is criticised for lack of hands-on experimenting during the lessons, which negates learning by doing (Tuovinen & Sweller, 1999:335). The teacher demonstrates using lecture methods and the learners are passive listeners.

(f) The expository approach

This is an old teacher-centred approach. It is a direct instructional teaching method which believes that the teacher is the fountain and owner of knowledge (Martin, 2003; Saam & Sigler, 2007). It gives information that leads to answers. Learners can quickly draw conclusions and make recommendations. Maheshwari (2013:1) states that it is a good approach because the information is presented clearly. It is recommended because it gives instant feedback, by the expression such as, “oho-o” experience by the learners. This *oho-o* experience shows that the learners have understood what was hidden before. Learners become focused during the lessons (Maheshwari, 2013). This explanation and comprehension of knowledge is necessary in a classroom situation and is said be based on the cognitive theory of learning (Woolfolk, 2010).

2.3.2 The Advantages of a Teacher-Centred Approach

Woolfolk (2010:465) argues that a teacher-centred approach is an ideal method for the introduction of a new topic. Another important advantage of a teacher-centred approach is class management which is improved and effective. The teacher maintains a very strong academic focus in the learning process to achieve the set goals (Woolfolk, 2010:464). When using a teacher-centred approach, a conducive atmosphere is maintained in the classroom for the transfer of knowledge, skills, norms, values and attitudes of stakeholders. The teacher-centred approach provides face-to-face interaction with the learners, and as a result, is a better approach for the

teaching of basic difficult skills. The teacher-centred approach also caters for all levels of cognitive development, with more work being covered in a short period (Woolfolk, 2010:465). In addition, a teacher-centred approach also provides effective remedial aid to learners (Heick, 2016:2).

2.3.3 The Disadvantages of a Teacher-Centred Approach

The teacher-centred approach is criticised because some learners have problems with listening for a long time, (Woolfolk, 2010:466) and the constant talking. The lecturing could cause learners to lose focus and attention (Woolfolk, 2010). When using this approach, the learners are in a passive mode, which prevents them from asking questions and thinking critically (Heick, 2016:2). This precludes them from acquiring collaborative and communicative skills necessary for a developing human being.

There are disadvantages to using a teacher-centred approach and as such, conclude that a different approach could be more beneficial to Accounting learners in high schools. To this end, a learner-centred approach is discussed in the next section because its advantages may outweigh the advantages of teacher-centred approach.

2.4 LEARNER-CENTRED APPROACHES

This section firstly offers a definition for learner-centred approaches and then the characteristics are discussed. Thereafter examples of learner-centred approaches with descriptions are presented.

2.4.1 Definitions and Characteristics of Learner-Centred Approaches

According to Abbott (2014:3) learner-centred approaches have been defined precisely to avoid criticism. A learner-centred approach is an approach in which the learner is actively involved in the process of learning (Curzon, 1985:89) participating in groups rather than as individuals (Ebrahim & Hanifehzadeh 2015:113). A learner-centred process of learning puts learners' needs first and allows the teacher and the learner to share focus. The teacher directs or facilitates as the learners venture into the world of critical thinking and discovery. During teaching and learning within a learner-centred approach, individualism or personalisation should be noted. This is in

congruency with the principle of pragmatism which advocates for individualism when one is supposed to adjust to one's own environment. Learners are given the opportunity of selecting their course of action in the designing and learning process (Edwards, 2015:6). Learners should progress and develop when they are able to demonstrate what they have learnt during the process of teaching and learning. Finally, a learner-centred approach addresses individual problems of learners.

2.4.2 Examples of Learner-Centred Approaches

Activities that are learner-centred include conceptual mapping, brain storming, collaborative writing, case study, co-operative learning, peer teaching, role-play, and project-based learning (Zayapragassarazan & Kumar, 2012; Reddy *et al.*, 2013:145). These activities lead to collaboration with others, discovery learning and problem solving (Stefanik & Tracy, 2015:96). The learner-centred approaches discussed below are: group-work/co-operative, jigsaw, discussion/brain storming, experiment/discovery, role play, case study and projects.

(a) The group-work method

Group-work is a teaching method that brings learners together (Forsyth, 2016:3) to form relationships and try to find assistance and support (Johnson & Johnson, 2003). Group work is co-operative with learners working together as a team. Advantages of group work increases productivity, allowing for the utilisation of different resources and experiences (Johnson & Johnson, 2003:579). Group-work, however, can be seen as ineffective because learners tend to shift dependency from the teacher to the expert learners in the groups. Some learners become more convinced that they can teach others without the support of the teacher while others become convinced that they are unable to comprehend without the support of the group.

(b) The discussion/brain storming method

Discussion is a method that is made up of a variety of groups for open-ended and collaborative exchange of knowledge between teachers and learners or among teachers and learners (Gallimore & Tharp, 1988). In this instructional conversation, teachers and learners exchange ideals with purpose of furthering the scope of knowledge (Gallimore & Tharp, 1988). The discussion method, defined as a

substantive conversation between the teachers and the learners with the sole aim of furthering critical thinking (Newmann, 1990), is a learner-centred approach which favours learning in contrast to teaching. All learners are encouraged and motivated to participate in the class. The advantage is that learners develop democratic ways of thinking by developing reflective thinking, self-expression and the spirit of tolerance. The only disadvantage is that discussion or brainstorming, as a learner-centred approach, is not suitable for all the topics and can only be used by learners who have basic knowledge in the topics to be covered (Brookfield & Preskill, 2005). Some learners may not participate because of shyness while some may feel reluctant because of the dominance of other learners. Teachers may end up losing control over the learners.

(c) The discovery method

Discovery is defined as a teaching method which involves leading learners to know what is in their minds (Bruner, 1971:72). Discovery is a teaching method that involves not too much of propelling learners to find out what is in the environment but rather trying to find out what is in their minds (Takaya, 2008:10).

This learner-centred teaching methodology is in accordance with pragmatic principles that assert that learners should be afforded the chance to solve challenging problems on their own (Bruner, 1971:73). For example, in Accounting learners should be allowed to discover what happens if a transaction is omitted from the beginning and how the transaction affects the trial balance. Learners need to discover what happens if a transaction is left in the middle of the process of recording and how that transaction affects the trial balance. These transactions affect the trial balance differently. In the discovery method, the teacher does not give the learners the answers; they discover these on their own. The learners work in the tuckshop and then record in the subsidiary books, post to ledger and to journal for trial balance. This process follows the constructivist theory where learners are encouraged to construct their own structures from the interaction (Woolfolk, 2010).

(d) The role-play method

Role-play is a method of teaching where problems are solved by assuming roles and practising what to do (McGuire, 2018:1). Role-play is a learner-centred approach,

which gives the learners the chance to marry theory and practice. Pragmatism puts emphasis on practice (Edwards, 2015:5). Skills such as acting, debating, and negotiating can be put into practice. The role-play nurtures and augments critical and inventive reasoning. The real situation is brought into the classroom to minimise imagination. For example, Accounting learners operate in a miniature society to view the real life situation from an angle one would normally do; for example, in Accounting learners can take on the roles of buyers, sellers and accountants or book-keepers. It gives the learners confidence and develops skills necessary for a particular subject, Accounting in question, (Buelow, 2014). Thus, learners become more involved and are likely to develop a deeper understanding of the knowledge in arena (McGuire, 2018:1). However, role-play method may have its drawbacks such as not all learners may want to participate and may cause the method to be awkward and unproductive because of delays (McGuire, 2018).

(e) The case study method

A case study method is a learner-centred approach that can impart students with critical thinking, communication and interpersonal skills in groups (Abbey & Lloyd, 2009:27). A case study, as a teaching method, enables learners to explore and investigate their contemporary real-life (Zainal, 2007:2) and real-world issues allowing the application of theoretical concepts and thus bridging the gap between theory and practice (Davis & Wilcock, 2003) The benefits of a case study method are that learner perceptions about their learning are increased and this seems to have a spin-off on the examination results.

(f) The project method

The project method is a teaching methodology which developed in the architectural and engineering education movement as far back as the late 16th century (Knoll, 1997:220). In the 1970s, this method experienced renewed interest and has now become a standard teaching method. The project method allows students to develop independence and responsibility and practice social and democratic modes of behaviour (Knoll, 1997). Objectives are laid down by the teacher who is just the facilitator. The learners take the initiative which gives them the opportunity to explore and experience learning during the course of the project. The method emphasises a hands-on approach during learning processes. This is a pragmatic

principle, which allows learners to research real facts of a given phenomenon. Objectives are achieved during the course of learning and confidence, independent thinking and analysis are promoted in the process (Knoll, 1997).

(g) The online method/web-site method

The online/web-site method is a method of teaching which involves the use of Information and Communication Technologies (ICT) (Daniels, 2002). The word computer has been replaced by the term Information Technology (IT), meaning that there has been a shift from focusing on computing to being able to store and retrieve the information stored (Pelgrum & Law, 2003). An online method is a learner-centred approach using (ICT) where computers use the internet to access and transfer or exchange social knowledge and skills between or among learners. An example is that one of Economic and Management Sciences (EMS) Olymp-yard competition on Kreeategame. The competition is accessed via the computer to the hypertext transfer protocols (HTTP). An example of using an online method in Accounting, lessons can be downloaded from the Internet or teachers may plans lessons on the computer and these are then projected onto a whiteboard. Accounting learners can also download learning materials onto the desktop for further research and information.

2.4.3 The Advantages of a Learner-Centred Approach In General

A learner-centred approach is preferred because it is an approach that gives the learners personal development and more space and flexibility so that they become masters of their own learning (Ebrahim & Hanifehzadeh, 2015:114). The learners will be able to direct their own learning process, ask questions and accomplish their tasks independently, with minimal help from the teacher. The approach maximises communicative and collaborative through discussions in groups (Heick, 2016:2). The learners are motivated when they interact with one another and participate actively and freely (Heick, 2016). The learners develop a sense of ownership of their learning and thereby increase their intrinsic motivation (Ebrahimi & Hanifehzadeh, 2015:113). The learner-centred approach promotes increased responsibility among the learners with regard to their learning and support development (Stefanik & Tracy, 2015:97).

The learners are given opportunities to develop their critical thinking skills which is a characteristic of a developed intelligence quotient. These methods concentrate on learners' activity, rather than lecturing methods by teachers. Learner-centred learning is considered an effective method that promotes learning through active participation, which enhances understanding and capture their attention and interest. In real terms, the learners are able to freely share their ideas, speak their opinions and challenge each other and arrive at a common and democratic decision.

The learning process is greatly enhanced when the learners participate in decision making about the course to follow in the educational arena (Stringer, 2008:123). The approach self determines the degree to which learner behaviour can be carved or moulded. The learners become engaged in the process of learning even when the teacher is absent (Reddy *et al.*, 2013 :45). The learners can help each other in the process of learning and in this way, can construct their own knowledge. There is less reliance on the teacher (Edwards, 2015:26), which makes learners think for themselves, solve problems and evaluate their progress.

2.4.4 The Disadvantages of a Learner-Centred Approach

A learner-centred approach poses tensions between preserving good class behaviour and doing the class tasks, (Reddy *et al.*, 2015:16). He argued that the approach creates disorder in classes and has a tendency of promoting misbehaviour. The learners talk and so the classrooms are often busy, noisy and chaotic but if there is pressure in a group for conformity, interactions will be unproductive and unreflective of the outcome of the learning process (Woolfolk, 2010:324). One learner may dominate in the learning process which could lead to a passive learning process for many learners in the group. Some of the learners may miss important facts. Some learners may prefer to work alone, while some may become even more convinced that they are unable to do what they are expected, without the support of the group.

2.4.5 The Rationale for Using a Learner-Centred Approach

However, learner-centred approach is said to be more successful these days because the goal of education is to understand (Anderson, 2013). The teachers are moving away from rote memorisation of knowledge and facts towards deep learning

where understanding is developed through active and constructive processes of learning (Reddy *et al.*, 2013:45). They argued that to achieve educational objectives, teachers should shift from a teaching-centred paradigm to a learning-centred paradigm. A learner-centred approach has become successful because it gives immediate feedback (Curzon, 1985:83).

There is an assumption that all learners participate equally (Woolfolk 2010:325). Increased responsibility of learners ensures that it is successful (Stefaniak & Tracy 2015:96). The learners are encouraged to collaborate, communicate, think critically and evaluate their own inputs into the learning process (Woolfolk, 2010:323). Raluca (2016) argues that there is effectiveness in the use of learner-centred approaches. Learners start to think through the given work, as well as offering them the opportunity of talking to each other about the work, which often leads to discussions that continue outside classrooms. Learners can be encouraged to defend or explain their answers promoting further discussion, thereby encouraging cooperative and collaborative interaction. Learners are able to build meaning as they try to make sense of their experiences in certain situations (Woolfolk, 2010:311). A learner-centred approach has a motivational aspect in learning leading to curiosity to learn (Woolfolk, 2010:414).

Raluca (2016:131) observed that learning is significantly improved when learners receive corrective feedback for wrong answers. Immediate feedback results in better learning than in delayed feedback. Learner-centred approaches are rich in feedback and can improve attention and retention. Raluca (2016:131) studied perceptions of learner-centred approach in an introductory accounting class and found that it enhances learning particularly as most learners prefer to do their homework on-line, rather than doing it manually. Learners also appreciated the multiple attempts feature and that the system provided immediate feedback. In addition, Raluca (2016:131) found that accounting learners, using such a system, had significantly higher final exam scores.

Based on the above discussions, researcher has an opinion that Accounting learners will benefit from the use of these learner-centred methods.

2.5 TEACHING AND LEARNING MODELS

Models are representations of the real object or situation (Levin, Pretorius & Zulu, 2010:76). In education, models are representations of good philosophical views or foundations of approaches and beliefs concerning learning (Ornstein, Ornstein and Pajak, 2011:104). In addition, a model is a miniature representation of something under study (Webster, 1969:522). In this case, models are used to illustrate what happens in the classroom and its environment. To promote and enhance performance of learners, models of learning should be used. The following are mostly used: The learning cycle model, the constructivist learning design model and the information construction (ICON) model.

2.5.1 The Three Stage Learning Cycle Model

This learning model can be used in constructivist activities to enhance the performance of learners (Black & McClintock, 2017:10). This model of learning begins with discovery. The teacher encourages learners to generate important questions from their context. Secondly, the teacher provides concept introduction lessons. Here the teacher focuses the learners' questions and assists them in building up hypotheses and designing experiments. Finally, within concept application, learners work on a new problem and make use of assumed knowledge in the first two steps (Black & McClintock, 2017:10).

The process can be used many times in a subject such as Accounting especially when entering transactions from the subsidiary books to ledger and then to trial balance.

2.5.2 The Constructivist Learning Model (COL)

According to Gagnon and Collay (2015), the constructivist learning model involves teachers implementing a number of stages in their teaching. Firstly, the teacher should develop a situation for learners to explain. The teacher selects a process for grouping content and learners. The teacher builds a bridge between what learners already know and what he/she wants them to learn. The teacher does not offer clues or answers but encourages them to share their learning experiences with others (Woolfolk, 2010:312). The teacher at the end of the process solicits learners' reflections about their process of learning. This model contributes very well to the

teaching of Accounting. This model of constructivist learning can assist in the enhancement of the performance of learners in Grades 10-12 Accounting.

2.5.3 The Information Construction (ICON) Model

According to Black and McClintock (2017:10), the information construction model of learning has seven stages. The seven stages are as follows:

- *Observation*: learners should make observations of primary source materials found in their natural environment.
- *Interpretation Construction*: learners interpret their observations and explain their power of reasoning.
- *Contextualization*: learners should construct contexts for their actions.
- *Cognitive Apprenticeship*: teachers should assist learners in mastering observation, interpretation, and contextualization of their environment.
- *Collaboration*: learners should collaborate in observation, interpretation, and contextualisation of their environment.
- *Multiple Interpretations*: learners should be assisted to gain cognitive flexibility by being exposed to many/multiple interpretations from other learners and from teachers.
- *Multiple Manifestations*: learners should gain transferability of knowledge by seeing multiple manifestations of the same interpretations (Black & McClintock, 2017:12)

2.6 LIMITATIONS OF THE CONSTRUCTIVIST THEORY

As a theory of learning, constructivism has been criticised by a group of cognitive school of thought for misleading and contradicting known results. Constructivists were also criticised for putting emphases on group work where the ideas of the more active learners may dominate the group's end results by disadvantaging the other learners. Furthermore, Phillips (1995:11) claimed that the theory has been more effective to learners from rich background than those from the poorer backgrounds. Therefore, the role of the teacher should not be neglected in the process of teaching and learning. The teacher combines these factors of production and ensures that Blooms' taxonomy is being used in one way or the other in the process of learning.

2.7 SUMMARY

The above literature suggests that to effectively help Accounting Grades 10-12 learners learn in the 21st century, teachers need to be innovative and attempt new teaching strategies. In order to achieve that objective, it is necessary to use the approaches that include conceptualising a total learning plan that would maximise each learner's opportunity to participate and learn. Teachers should consider both implementing the best methods to assist the learning and the retention of the materials. The learners should be taught in a way that makes them responsible for their learning process but also provides a great deal of guidance on how to succeed. Learners need to become more involved in the process of learning and take responsibility for their own actions, but it also requires teachers to give learners the opportunity and as a result, the performance of Accounting Grades 10-12 should improve.

CHAPTER 3: RESEARCH METHODOLOGY AND DESIGN

3.1 INTRODUCTION

This chapter outlines the plans and procedures for the conducting of the research. It comprises of a description of the research paradigm, the research design, strategies of inquiry, population and samples, data collection procedures such as observations, interviews. This chapter also includes data analysis and interpretation procedures, quality criteria that include credibility, dependability, confidentiality, voluntary participation, and deception of respondents. Limitations and delimitations are indicated in this section.

3.2 RATIONALE FOR EMPIRICAL RESEARCH

The fundamental reasons why this empirical research is necessary are that the performance results for the subject Accounting are decreasing in Grades 10-12 in Mpumalanga, and this is leading to the closure of the Commercial Departments in High schools. The first part of the current study offered the rationale for this research study and went on to review literature for the use of teaching methods in Accounting in high schools (Grades 10-12). The second part is the empirical study which investigated how learner-centred approaches are applied and how they can improve and enhance learner performance in High schools in Accounting in Grades 10-12.

3.3 RESEARCH DESIGN AND METHODOLOGY

The research methodology used in this study, comprising of research design, sampling, data collection and analysis, is described in these following sections. Research design is the plan which explains the procedures and conditions necessary for the gathering and analysis of data (Cohen, Manion & Morrison, 2011). At the same time research methods are the procedures which are used to collect data for analysis, (McMillan & Schumacher, 2010:490).

3.3.1 Paradigm

A Research paradigm is a pattern or a model of understanding abstract concepts from a viewpoint. The interpretive paradigm was used in this research study as it aligns itself with qualitative research methods. Qualitative research design is ideal in this research because it focuses on two main phenomena in their natural settings

and in its complex state. (McMillan & Schumacher, 2010:321). An interpretive paradigm has many dimensions and layers (Leedy & Ormrod, 2010:135).

According to Okeke and van Wyk (2015:40), an interpretive paradigm assumes that people construct and merge their own subjective and inter-subjective meanings as they interact with the world. The reason is that ethnography (ETH) deals with people in their natural state. Ethnography is equated with any qualitative research study where the intention is to obtain detailed, in-depth description of everyday activities, in this case the classroom activities (Hoey *et al.*, 2017:1). Ethnography and descriptive case study were used in this research study because they deal with 'emic' approach to a research study. In this research, the researcher wants to study the participants in their natural states (McMillan & Schumacher, 2010:322).

3.3.2 Ethnography

Ethnography is a philosophy where the intention of the research study is to gather detailed information and in-depth description of the learning process. It is sometimes described as "thick description". This is a term coined by Geertz, in 1973 when he was writing about the idea of Interpretive Theory. Ethnography distinguishes qualitative research from quantitative oriented research. Ethnographers argue that they generate understanding of the classroom situation through representation of what is called 'emic' perspective, thus insider's point of view. This allows critical categories and meanings to come out from the researcher rather than imposing these from existing models (Hoey *et al.*, 2017:1). Similarly, realist ethnography is ideal in this research study because it is a design that employs observation and interviews in the fieldwork. Ethnography is a description and interpretation of a cultural or social group or system (McMillan & Schumacher, 2010:23). Ethnography is a design that describes and interprets learnt patterns of action, for example language, belief, rituals and ways of life in general in a social system. It focuses on showing a deeper comprehension of the targeted set up. It is a straight forward design that also allows for the collection of artefacts. The researcher is outside and relies on observations.

3.3.3 Case Study

A Case Study is one of interactive qualitative research paradigms. Ethnography goes hand in hand with descriptive case study because the former provides a base

from which to be viewed. Creswell (2008:476) defined Case Study as, "... an in-depth exploration of a bounded system based on data collection". The quotation is supported by McMillan & Schumacher (2010:344) when they defined Case Study as, "...an in-depth analysis of a single entity". The two quotations are sharing ethnography. They are all dealing with social systems or set ups. McMillan & Schumacher (2010:345) argue that case studies share many features with ethnography. They can be used together. A Case Study can be used to collect information from entities like schools.

3.3.4 Types of Case Studies

There are different types of case studies namely: Illustrative, Exploratory, Cumulative and Critical according to (<https://papersowl.com>) These different types of case studies were also supported by: (<https://writing.colostate.edu>.) when it mentioned the following: Illustrative Case Study, Exploratory Case Study (pilot), Cumulative Case Study and Critical Case Study. Each type is used according to the goals which ought to be achieved.

3.3.5 Reasons for the use of Case Study

A case study is good for institutions like schools. Case studies are said to be the best for the beginners and freshmen who has never done research in the past, McMillan & Schumacher (2010: 345). These two authors are supported by (Rowley, 2000:16) who argued that Case Studies should be used by new researchers. Case study can be used by the researcher to focus on aspects like a person or institutions like schools. This enables the researchers to dig down and disclose the required information.

3.3.6 Advantages of using Case Studies.

Case Studies are less expensive when carrying out the research, (McMillan & Schumacher,2010). It is a best research technique for new researchers seeking to undertake a modest scale research based on their work place or similar organisations like schools, (Rowley, 2000:16). She also argues that case studies offer insights that may not be achieved with other methods. It also less time-consuming especially when the targeted group is within the locality. Case Studies

can get more detailed information, (Yin, 1994:6). He further argued that case studies can investigate a phenomenon within real life

3.3.7 Disadvantages of using Case Studies

Case Studies are subjected to observational bias. In-addition they are inefficient because they don't allow calculation and as a result absolute risks are likely to be experienced. Case Studies lacks rigour and objectivity when compared to other social research methods used in investigations, (Rowley, 2000:1). and has less control of variables within study, (Yin, 1994:13).

3.3.8 Case Study applicable to this study

A case study applicable to this study is descriptive case study. Descriptive Case Study is included in Cumulative and Illustrative types of case studies. Descriptive case study was used because it focuses on the target group so well. The propositions about a phenomenon are carefully scrutinised and analysed. It was chosen because of the above-mentioned advantages.

3.3.9 Research Approaches

Research approaches are methods that are used in a research study to gather and analyse information (McMillan & Schumacher, 2010:490). They are procedures employed by the researcher to collect data for analysis. Research design is a plan and procedures for collecting and analysing data in a research study (McMillan & Schumacher, 2010:490). The researcher placed the research study within the qualitative research method. The gist was to explore the understandings and the meanings of the interactions during the application of learner-centred approaches among the learners, teachers and the Heads of Departments in high schools. Qualitative approaches were seen to be the most appropriate approaches to access and collect data in the form of expression, verbal, gestures, visual and written. Through qualitative approaches, it is possible to comprehend and appreciate the application of learner-centred approaches as perceived from the point of view of teachers, Heads of Departments and the researcher. The main goal of the use of

qualitative research approaches was to grasp the phenomenon from the participants' perspectives as they will be endeavouring to make meaning in their environments. Qualitative makes it possible to collect and analyse data from live situations.

In this study, the type of research design found most appropriate is a case study called a collective or cumulative or descriptive case study. A case study helps the researcher gain in-depth understanding of a particular situation and meaning for those involved. It enables the researcher to examine the data within a specific context (Zainal, 2007:1) using a variety of data collection procedures over a sustained period of time. A case study collects detailed information from the intensive study of one person or a situation (Woolfolk, 2010:554). A case study is a very good source of ideas about behaviour and can challenge theoretical assumptions. According to McMillan and Schumacher (2010:345) more than one setting should be used. In this case four high schools were selected as the sample. This section describes the selection of participants, population and sampling and then the methods of research that are used in this empirical research such as classroom observations, semi-structured interviews.

(a) Selection of Participants

Participants are selected by sampling. Sampling is the selection of people or study subjects from a larger population (Remler & Van Ryzin, 2011:145). This means that the sample should be a representation of the population as a whole.

(b) Population and Sampling

The population for this research is made up four Accounting teachers and four Heads of Departments from four high schools. This research study used purposive and convenience sampling. Purposive sampling allows choosing a small group or individuals who are knowledgeable and informative about the issue under research (McMillan & Schumacher, 2010:489). Convenience sampling is a non-probability method of selecting participants who are accessible (McMillan & Schumacher, 2010:486). These two types of sampling give informative facts and reduction of time and costs, (McMillan & Schumacher, 2010:137-138). In this research, four high schools were purposively selected primarily for their close proximity to the where

researcher lives and for the fact that they offer Accounting as a subject. The population and sampling is illustrated in Table 3.1.

Table 3.1: Population and Sampling

Participants	Observation	Interviews	Totals
Teachers	4	4	8
HOD	-	4	4
Totals	4	8	12

Four teachers were observed and interviewed and in addition, four Heads of Department were also interviewed.

(c) Data Collection

The instruments that were used to collect data are classroom observations and semi-structured interviews.

(i) Classroom observations

The purpose of observing lessons is to get first-hand information about the implementation of the topic under research. Observation provides real primary information since it is a direct method of collecting information. Okeke and van Wyk (2016:291) argue that observations are free from the respondent bias and assists in verifying data collected using other research methods. Esiri, Olalekan, Onjefu and Ovie, (2017:86) further argued in support by saying that observation is a very accurate method of collecting data which concerns human behaviour. “The distinctive feature of observation as a research process is that it offers an investigator the opportunity to gather ‘live’ data from naturally occurring social situation”, thus the classroom (Cohen *et al.*, 2011:456). They argue that observation gives us first-hand information which is ideal for analysis purposes. Observation is less demanding.

Four Accounting teachers were observed by the researcher teaching lessons in Grades 10-12 classes (see Table 3.1). Teachers were observed during classroom practice to see how learner-centred approaches were being used in their lessons

and how the learners participated in these lessons and finally, how the learners were assessed. The researcher followed a clinical observation process adapted from clinical supervision, which is made up of three phases: pre-observation, observation and post-observation.

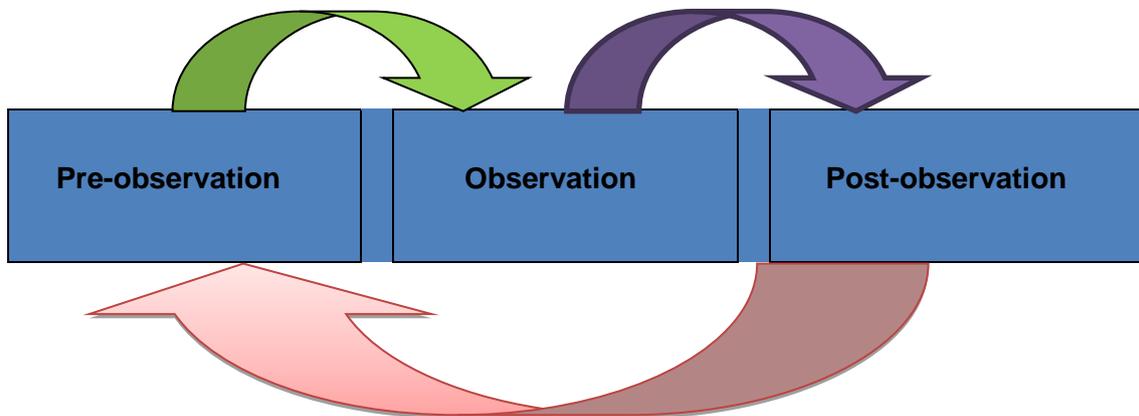


Figure 3.1: Observation process

(Source: Goldhammer, Anderson & Krawjewski, 1980)

The *pre-observation stage* involves both the educator and the (researcher) observer (Goldhammer, Anderson & Krawjewski, 1980 as cited in Madziyire, Makombe, Makoni & Mugwangi, 1995:110). This stage builds rapport between the observer and the supervisee. The two will share ideas on the preparation of the lessons before the lessons begin. The researcher discussed the following items:

- The name of the teacher and his/her highest qualification.
- Grades to be taught and content of lesson
- Number of learners
- Objectives of the lessons
- Approaches to be used
- Presentation of the lesson: Introduction, Learners' activities, Teaching Aids used, Type of assessment, Conclusion and Evaluation

The expectations of the lessons were discussed fully with the teachers before the lesson commenced and the actual observation.

The *observation stage* is the process of seeing the delivery of the lesson (Cogan, 1973 as cited in Madziyire *et al.*, 1995:110). This is the stage where most of the

conflict starts because of different perspectives or attitudes towards work. Most of the stages of an observation schedule are completed here. The observation schedule is a form or document completed during the observation that acts as evidence of what transpired and is made up of agreed criterion 1 to 5 (Goldhammer, *et al.*, 1980). One is the minimum score on each criterion while five is the maximum score on each criterion. The maximum scores add up to 100%. The observer allocates scores as the lesson proceeds and after the lesson has ended. The scores are then added and stand as results in percentages. It indicates the strengths and the weaknesses of each participant. Score one indicates an area of weakness and Score five indicates an area of strength. The observation schedule is part of the appendix (see Appendix J) attached at the end of the dissertation.

The *post-observation stage* is the stage at which the observer and the teacher sit down to discuss the outcome of the observation (Cogan, 1973 as cited in Madziyire, *et al.*, 1995:111). The contents of a completed observation schedule are brought for discussion. Suggestions for improvement on the weakness and appraisal for strengths are all tabled for discussions. This stage involves analysis of the observation that will have taken place for self-improvement mechanism, thus for professional growth and teaching /learning process.

This technique has the following advantages: The researcher can get instant information. It is a cyclic process, which involves three stages informative, reflective and corrective. It is a relatively cost-effective way of gathering data although the presence of the observer can influence the nature of information. However, use by members of a department could use this method. Teachers could observe one another and use the observations to offer constructive feedback on the teaching and learning process. Clinical observation is an ideal method for collection of data.

(ii) Semi-structured interviews

A semi-structured interview allows the researcher to get instant information and if well organised, takes less time. Interviewees are guided by the interview schedule in a face-to-face situation where social cues, body language and intonation can give extra information on the confidence of the participants. Interviews are relatively cost effective.

According to Okeke and van Wyk (2016:211) conducting an interview has the ability to obtain data that may not be easily accessible by other research methods. They further argued that interviews enable the researcher to probe further and encourage the interviewee to be easy, thereby ensure valid findings. In addition (Cohen *et al.*, 2011:409) argue in favour of the motion by stipulating that interviews enable the participants to discuss freely their interpretations of the universe in which they live. The researcher and the respondents are free to express their opinions. An interview is also argued to be human and part of life and is considered an instrument of gathering information which is flexible and makes use of multi-senses. These instruments are of paramount importance because the data concerns human beings in their natural set up and as such, are very good in the collection of primary data.

The researcher was granted permission to interview four teachers from the commercial departments in four different schools (see Table 3.1). The interviews were conducted over a forty-five-minute period and included semi-structured questions (see Appendix G). In addition, four Heads of Departments were also interviewed to elicit a further understanding of the phenomenon under study (see Appendix H). The researcher requested permission record the interviews with both Accounting teachers and Heads of Departments.

3.4 DATA ANALYSIS

Data analysis is the breakdown of information into manageable parts that can easily be understood by stakeholders. Qualitative analysis of data is the process of putting data into groups and picking out social relationships and patterns between or among the groups, (McMillan & Schumacher, 2010:367). In this study, interview transcripts and observation schedules were critically examined.

The sets of data gathered through the process mentioned above were transcribed, scrutinised and analysed separately. The overall interpretation was mixed for comparative purposes to see the extent to which the data relates to each other to develop a better comprehension of the research questions. When analysing and

interpreting the results, the researcher used deductive methods as recommended by (Nieuwenhuis, 2007:99).

After reading through the transcriptions several times and marking up the sentences and passages that seem relevant to the research questions, segments of data were allocated a code. According to Struwing and Stead (2004:169) codes are labels that assign meanings to the information keeping in mind the research question, sub-questions and objectives. The codes were grouped into categories, developed from what participants frequently mentioned, and checked constantly to maintain validity and avoid overlooking new issues (Dawson, 2006:117). These categories are deemed important by being unique or revealing something that had not been considered. Synthesising of data was also carried out at this stage. This makes meaning from the data and allows general themes and conclusions to emerge.

Lewis and Ritchie (2011: 221-229) advised that the following procedures be followed as they are considered essential to data organisation:

- Decision on the themes.
- Themes should be grouped under a small number.
- Indexing for reading phrases, sentences and paragraphs.
- Sorting the data in such a way so that material with similar properties is located at the same place.
- Synthesising the original data while retaining its context.

However, most qualitative researchers have learnt that there are no set of standard procedures for data analysis (McMillan & Schumacher, 2010:367). Therefore, analysis depends on one's understanding of what is perceived to be a logical analysis of data, all things being equal. In reporting, the participants were assigned a specific code to differentiate them and for anonymity purposes.

3.5 MEASURES OF TRUSTWORTHINESS IN THE STUDY

"If work is reliable, then two researchers studying the same phenomenon will come up with compatible observations" (Bloomberg & Volpe, 2012:112). In qualitative research, Schwandt (2007:299) describes trustworthiness as the quality of an

investigation that makes it noteworthy to its targeted audiences. Trustworthiness means the way in which researchers in quantitative research make sure that credibility, transferability, dependability and confirmability are adhered to in the study. To achieve these, the researcher, carried out the research study in an ethical manner. These four pillars make up trustworthiness in qualitative research as shown below.

3.5.1 Credibility

The researcher should have confidence in the results of the research study. The researcher achieved credibility by lengthened engagement with the participants during observations and interviews. Data was collected from the teachers and Heads of Departments. In this way, individual opinions and experiences were validated against each other, which is one way of triangulating data in a qualitative research. In addition, the literature review and data analysis assisted in moulding sensible arguments and recommendations. Reviewing the literature made me aware of the content and context of the phenomenon under study. The researcher was also flexible and social in his approach in such a way which did not intimidate or influence the participants (McMillan & Schumacher, 2010). The participants were treated equally and fairly and not forced to participate in the study. They were given letters with information on how they were expected to participate (see Appendix D). Equal consideration was given to each participant's perspective without discrimination. My supervisor also encouraged me to listen carefully to the voices of the interviewees so that understanding of the research topic is gained.

3.5.2 Transferability

Transferability means applicability. This is the ability to generalise the findings. It is the degree to which the results or the findings of the research study can be applied to other situations. I tried to achieve transferability by giving enough information about myself as an instrument not as a catalyst in the research study. In addition, I gave enough information about the research context, processes, and researcher-participant connectivity to make it very possible for interested readers to decide how the results may be transferred.

3.5.3 Dependability

Dependability means consistency in qualitative research study. To achieve this criterion, the researcher had to engage in peer checking, member checking, triangulation, and prolonged engagement in observation and interviews in the research field (Lincoln & Guba, 1985). Due to the small number of participants in the study dependability could be guaranteed.

3.5.4 Confirmability

Confirmability means neutrality. Neutrality is defined as the degree to which the findings of the research study are not of other views, motivations or biases (Guba, 2018). Confirmability or neutrality in qualitative research is based on the premise that researches are never objective in nature. Confirmability is a way of checking whether the researcher has been biased or not at all. To achieve this, I gathered data at different high schools, times, with different teachers and Heads of Departments. The data was triangulated for in-depth results of the research study. Triangulating the data assured neutrality of the findings. Thick description of data was checked against literature review by the supervisor.

3.6 ETHICAL CONSIDERATIONS

Ethical considerations are very important in research. These are norms and values that must be followed when conducting any research. Ethical consideration assists in determining the distinction between what is acceptable and what is unacceptable behaviour. As a researcher in this study, I dealt with participants. Therefore, I was aware that conducting research involving human participants or subjects needed great care. Research ethics protect the dignities of the participants. It also protects the publication of false information. Anyone who conducts research should adhere to these values and norms. I applied for an Ethical Clearance Certificate from the College of Education Research Ethics Department and I was given a certificate permitting me to conduct research, (Certificate number # 2017/05/17/46775714/20/MC) (Appendix A). I used this certificate to apply for permission to conduct research from Mpumalanga Department of Education (Appendix B). I then used this letter to seek for permission from the high school heads (Appendix C), Heads of Departments, and Accounting teachers (Appendices E & F) respectively.

3.6.1 Informed Consent

Four teachers and Heads of Departments participating in the study were contacted individually. I issued request letters and forms of consent to teachers and Heads of Departments. The request explained what was entailed in the research study. The participants were afforded the right to know the intentions of this research. Information was provided such as procedures to be followed, and merits and demerits of the research were disclosed to the respondents (Creswell, 2003:64-65). Their dignities were respected.

3.6.2 Confidentiality

Confidentiality was one of the prime issues to consider for this study. The right to remain anonymous was adhered to. Hence, information from and about the participants were considered confidential. I also preserved the participants' personal information for the sake of protecting them and reducing any "potential harm to those involved in the study" (Bloomberg & Volpe, 2012:111). In this study, pseudonyms were used not their real names to ensure anonymity (Creswell, 2003:66; Okeke & van Wyk, 2016:112). Individual respondents are identified by numbers and words not by names for example T1, T2, T3, and T4 for teachers who participated. H1, H2, H3, and H4 for Heads of Departments and. HS1, HS2, HS3 and HS4 for high schools participating in the research study.

3.6.3 Voluntary Participation

Respondents were given the right to refuse to participate in the study. No educator in this study was forced to participate in any way. Participation was entirely voluntary and participants had the right to withdraw at any time (Creswell, 2003:64).

3.6.4 Deception of Respondents

The research was generally open and honest with the participants on all the aspects of the study allowing them the right to ask questions. Hiding of information was unethical (Creswell, 2003:65).

3.7 SUMMARY

This chapter focused on a critical reflection and justification of the research design and methodological premises. The aim of this research study was to explore ways in which learner-centred methods as teaching methods could be used to improve the performance of learners in Accounting for Grades 10 to 12. The chapter outlined the qualitative approach and a case study as an appropriate design for conducting this research. The sampling procedures were outlined and justification and the instruments which were used to obtain data such as observation, in-depth interviews and researcher field notes to answer the questions and sub-questions were described. Research ethical considerations were also indicated in this chapter.

CHAPTER 4: DATA ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

The previous chapter outlined the research design and methodology used in this research study. This chapter focuses mainly on presentation of data and analysis of data collected through classroom observation of Accounting teachers, interviews with Accounting teachers and Heads of Departments. Data presentation and analysis of data were guided by the main research question, aims and objectives of study.

4.2 RESEARCH QUESTIONS

This study of limited scope sought to address the identified problem, and explore the causes of high rate failure rate of learners in Accounting subject at high schools (Grades 10-12) in Ximhungwe Circuit. Therefore, this research study sought to answer the following main research question: **How can learner-centred approaches be implemented in Accounting teaching to enhance learners' performance in Grade 10-12?**

The main question necessitated the formation of sub-questions. These sub-questions were formulated as follows:

- Why are learners failing Accounting in high schools at Grades 10-12?
- What is the nature and scope of a learner-centred approach in teaching Accounting in Grades 10-12?
- What are the implications of learner-centred instructional approaches for the quality of teaching, learning and assessment of Accounting in Grades 10-12?

The aims and objectives of the study were:

- To explore why learners are failing Accounting in high schools at Grades 10-12.
- To explore the nature and scope of a learner-centred approach in teaching Accounting in Grades 10-12.

- To establish the implications of learner-centred instructional approaches for the quality of teaching, learning and assessment of Accounting in Grades 10 to 12.

4.3 RESEARCH PROCESS

Data from the different participants were collected using the following instruments: observation and interviews. Even though the interviews were the main data collection tools, observations played a very significant role by giving credibility and worthiness to collection of views, opinions, perceptions and comments. Alphabetical letters and numerical figures were used to refer to high schools, teachers and Heads of Departments. Okeke and van Wyk (2016:112) encourage researchers to use pseudonyms to respond to the ethical principles of anonymity and confidentiality; The high schools were denoted as HS1, HS2, HS3 and HS4 respectively. The Accounting teachers were denoted as T2, T3 and T4 respectively and the Heads of Departments were denoted as H1, H2, H3 and H4 respectively. This was done so that the information supplied by the participants was not attached to individuals. The table below illustrate the pseudonyms allocated to the high schools, Heads of Departments and Accounting teachers.

Table 4.1: Participant pseudonyms

High Schools	Heads of Department (HODs)	Teachers
HS1	H1	T1
HS2	H2	T2
HS3	H3	T3
HS4	H4	T4

The researcher managed to obtain information from all short listed participants. All teachers agreed to be recorded during interviews but only one Head of Department disagreed to be recorded.

4.4 DATA ANALYSIS

Data analysis is the scrutinisation of the information gathered during the process of research to develop an understanding of the phenomenon under research.

4.4.1 Biographical Data

To gain understanding of the personnel involved in the teaching of Accounting at high school level (Grades 10-12), teachers and Heads of Department were requested to share characteristic such as qualifications and teaching experience. The findings are tabled below:

Table 4.2: A summary of the characteristics of participants

School Code	Participant Code	Gender	Age Group	Qualifications	Teaching Experience
HS1	T1	Male	40-50	B-Com (Accounting)	15
HS2	T2	Male	20-30	B-Com (Accounting)	1
HS3	T3	Male	30-40	B-Com- (Accounting) and PGCE	8
HS4	T4	Male	30-40	B-Com (Accounting) and PGCE	9
HS1	H1	Male	40-50	B-Com (Economics) PGCE	15
HS2	H2	Female	50-60	B-Ed (Hons)	20
HS3	H3	Male	40-50	B-Ed	24
HS4	H4	Female	40-50	STD and BA	25

The teachers' real names were not used but pseudonyms, as indicated earlier, were used (see Table 4.2). The highest academic qualification of the teachers was Grade 12 (matriculation), but their professional qualifications differed. Two teachers (T1 and T2) had a Bachelor of Commerce in Accounting and T3 had a Bachelor of Commerce in Accounting with a Postgraduate Certificate in Education (PDCE). Teacher (T3) had a Bachelor of Commerce in Accounting and Information Systems and a Postgraduate Certificate in Education. Teacher (T4) had a Bachelor of Commerce in Accounting and a Postgraduate Certificate in Education. Teaching experience of the four Accounting teachers ranged from only 1 year (T2) to 15 years (T1). All Accounting teachers were males.

Interestingly, none of the Heads of Departments had an Accounting degree. Head of Department (H1) had a Bachelor of Commerce in Economics with a Postgraduate Certificate in Education, Head of Department (H2) had an Honours degree in Education while Head of Department (H3) had Bachelor of Education degree. Finally, Head of Department (H4) had a Secondary Teaching Diploma and Bachelor of Arts in Education. All Heads of Departments, who were interviewed, had a span of teaching experience ranging from 15 to 25 years (see Table 4.2).

4.4.2 Themes emerging from the Data

The themes, emerging from the lesson observations and interviews, and that were generated after data had been collected, are: planning of lesson plans, implementation of learner-centred approaches, assessment of learner work and challenges faced by the teachers in the teaching of Accounting (see Figure 4.1).

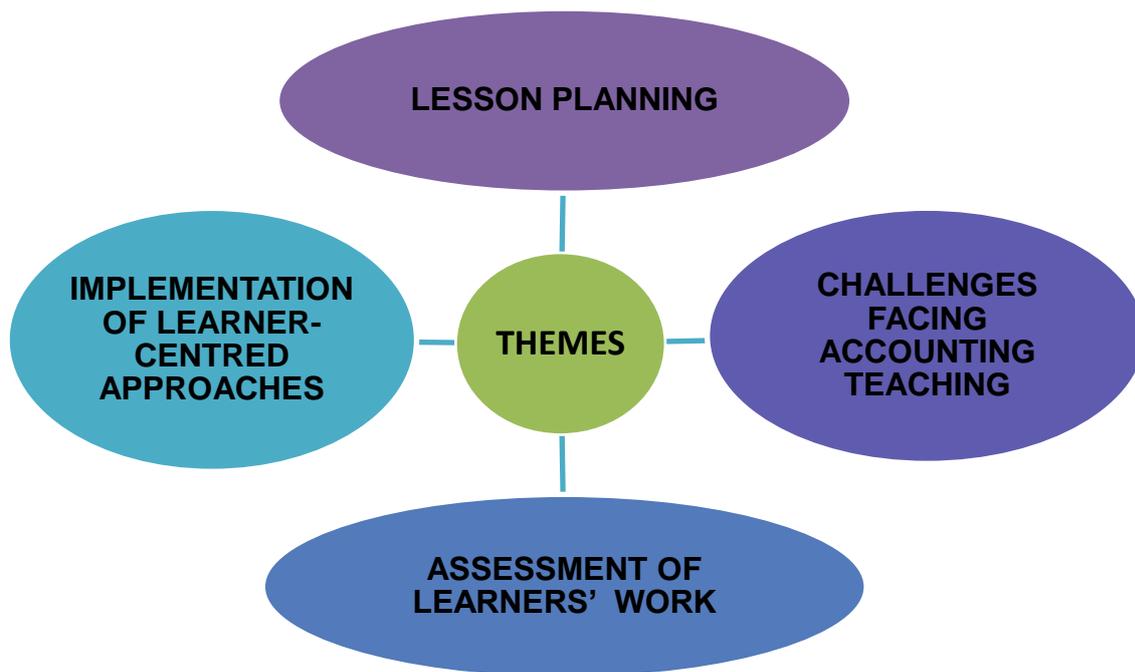


Figure 4.1: Themes emerging from the data

(a) Theme: Lesson planning

Lesson planning is a prerequisite of any action to be taken in any institution of learning (DoE, 2006:10). Pre-observation and post-observation of lessons revealed that teachers planned their Accounting lessons. The aims and the objectives of the lesson were appropriate for the topics and the level of the learners in all schools. The

lesson plans had been written according to policy required as recorded in the observation schedules. The lesson plan had an introduction, an assumed knowledge section, learners' activities, application of knowledge and finally, the conclusion and homework section.

Lesson observations revealed that teachers planned the lessons but even though they had written up a lesson plan for the observed lesson. they were strongly opposed to the idea of writing up lesson plans. Their views are recorded below as follows:

We used to plan lesson plans when we were at colleges and our lecturers said that when one is qualified should just have lesson notes and the tasks or exercises to be given the learners. I have just planned for you (T1 from HS1).

Lesson plans are not necessary when one is experienced. I have prepared this lesson plan for you and according to pre-observation discussions. A teacher should prepare guidelines and exercises for the learners during and after the lessons. Heads of departments demand these lesson plans from us, but they do not prepare their own lesson plans (T3 from HS3).

Teachers talk about lesson plans when they want to please certain situations, in this case we are planning according to your observation schedule. This does not necessarily mean that we are plan every day. The heads of departments and the staff management committees want these lesson plans to please their masters at the expense of the teachers in terms of time and paper work (T4 from HS4).

Heads of Departments reiterated the fact that the Department requires lesson plans and this plan becomes a monitoring tool for the Heads of Departments to ensure quality teaching and learning.

Lesson plans are the requirements of the department, not our requirements as heads of departments. We demand them because we want to complete an observation tool, the schedule which is supposed to be filled in every teacher's file as a proof of monitoring (H3 from HS3).

What is more important is data to be delivered, and how it is delivered not a lesson plan. We ask for lesson plans because it is a requirement. Teachers are a problem when it comes to paper work. They resist too much although they do not have choice (H4 from HS4).

Head of Department (H4) feels that teachers are resistant to the ever-increasing amount of paperwork required of them but feels that lesson plans should be submitted.

The teachers seem to understand the concept of learner-centred approaches and their advantages; however, there seems to be a problem with implementation of learner-centred approaches. They all said: *we are going to use learner-centred approaches*, but during the classroom observation they employed teacher-centred approaches such as the question and answer method, which dominated the observation. Heather (2010:1) argued that the question and answer method is a teaching approach that challenges the learners to be able to think critically. Similarly, Kalam (2012: 243) supports Heather (2010) by arguing that teachers should use this approach but should spend less time on it. If this method takes the whole lesson, then the approach becomes teacher-centred.

(b) Theme: Implementation of learner-centred approaches

Implementation of learner-centred approaches is a huge shift from teacher-centred approaches needed to be made by teachers. This aspect was an area of great concern to the participants, especially the Heads of Departments. Hence, the findings revealed that although most of the participants had written up lesson plans incorporating learner-centred approaches to the teaching of Accounting, they do not follow the lesson plans. This was confirmed by what they had to say:

I plan learner-centred approaches but when teaching I forget about the lesson plan and its methodology (T3 from HS3).

The Heads of Departments are particularly concerned as even though teachers feel that they are moving towards learner-centred approaches, teacher-centred approaches are used in reality:

According to my experience as a head of commercial department my teachers use Teacher-centred approaches although they claim to be using learner-centred approaches. Teachers seem not to know the differences between the two classes of methods. I have observed many teachers many times confusing these methods. They take too much time teaching using question and answer in front of learners because the learners do not participate at all, except during question and answer session (H1 from HS1)

Teachers in my department use Teacher-centred approaches. I see them preaching in front of learners due to lack of learners' participation. They only participate when asked questions. I encourage teachers to use learner-centred approaches because they help the learners to gain more knowledge by owning the teaching / learning processes (H2 from HS2).

Teachers who teach Accounting use both approaches. Teachers seem not to know the differences between the two methods. When you ask the teacher, 'which methods are you going to use during lesson observation?' He/she will tell you that I am going to use learner-centred approaches. They are forced to change their methods by the learners. None wants to be associated with teacher-centred approaches (H3 from HS3).

Encourage the teachers in the commercial department to use learner-centred approaches because of the advantages they have over teacher-centred approaches. The teachers write learner-centred approaches on paper but when teaching they use teacher-centred approaches mostly. They are easily de-railed by the learning process (H4 from HS4).

The findings revealed that no exact teaching method could be identified in the observation carried out in Accounting lessons. Teachers tend to use teacher-centred approaches such as question and answer and talk and chalk. What is of paramount importance is that there should be a clear medium of exchange of knowledge among participants during the lessons so that old knowledge is built upon and new knowledge and understanding is acquired and developed. Letshwene (2014:76)

revealed that most teachers in her study used teacher-centred approaches during observation and as result, most of learners were absolutely disengaged and bored by Accounting.

(c) Theme: Assessment of learners' work

Assessment of learners is an area of great concern in Accounting. Assessment is an integral part of the teaching and learning process and is defined as a process of evaluating the progress of teaching and learning that should be integrated into the planning of learning programmes, subject schedules and subject lesson plans, (DBE, 2014:1). Assessment is a systematic baseline, diagnostic, formative and summative evaluation of gains that learners have made in terms of knowledge, attitudes and skills after a set of learning experiences (Ogunniyi, 1980:113).

According to the National Curriculum Statement for Grades R to 12, appropriate assessment methods should be used to assess the learner achievement and development of attitudes and skills for lifelong education, (DOE, 2003:5). The learners are assessed over a period of time rather than at the end of the programme or term or year, hence the term, continuous assessment. Continuous school-based assessment (CBA) should be used to assess and identify learners with barriers to learning and provide them with learning support (DOE, 2004: 11). They should support a partnership between the teacher and learners, among teachers, learners and parents, among teacher, learner and education services (ESS) (DBE, 2011:3-4). The assessment should cater for all needs of all learners. It is argued that for accountability there is need for clearly defined procedures for assessing the learners' needs. There should be a mechanism for incorporating important unintended outcomes. Although continuous assessment is of paramount importance, it is also criticised for having a lot of paper work and is time consuming at the expense of the coverage of the syllabi (Du Plessis & Marais, 2018:9).

The Curriculum and Assessment Policy document (CAPS) has informal and formal tasks listed as forms of assessment and include classwork, homework, standardised tests, controlled tests, projects, case studies, June examinations and trial examination. These are carried out in preparation of end of year examinations.

These assessments determine the learner's progress in the learning process and make an informed judgement about the learner's performance.

In Accounting, the annual formal assessment programme is made up of the following tasks:

- Task 1-written report,
- Controlled test 1,
- Project,
- Mid-year examination,
- Task 2-case study,
- Controlled test 2,
- Trial examination and
- End of year examination.

The end of year examination accounts for seventy-five percent (75%) and continuous school-based assessment accounts for twenty-five percent (25%) of the whole mark, for Further Education and Training (FET) (DBE, 2011:15).

Lewis (1973) argued that assessment of learners needs is difficult, expensive and and time consuming. It is further argued that while intended outcomes are emphasised by the Curriculum and Assessment Policy Statement, more often than not unintended outcomes emerge. Other critics have further argued that while it is possible to achieve intended learning outcomes, unanticipated side effects can emerge (Blease & Condy, 2018:4). However, this is a debatable issue, because some actions could fail to achieve desired goals, yet at the same time lead to achievement of unanticipated leaning outcomes.

The teachers and Heads of Departments report on their concerns about assessment:

Assessment in Accounting is not fair because the learners copy each other the projects and assignments (T1from HS1).

Assessment in Accounting is not reliable because the learners copy each other and score high marks they fail to support during examination and as a result the class mark is rejected and the fail (T2 from HS2).

Formal assessment are fake because learners do not work at all. They do not research instead they copy each other this compromises the validity and reliability of assessment (T4 from HS4).

The type of assessment is not good because the learners copy each other in some tasks like assignment, project, and written report. Some learners are stupid to the extent of copying words after words even wrong words. They will never tell you who has copied or who has been copied. Therefore the quality of assessment is compromised (H1 from HS1).

The assessment seems to carry the weight it deserves. Case mark is sometimes rejected because the learners fail to support it during examination. Case mark is always higher than the actual examination marks (H2 from HS2).

Assessment is good provided it is done properly. I am not happy with the nature of assessment in Accounting because the approaches in Accounting may not reflect the true picture of the ability of learners because learners are required to do tasks like project, case study and assignment at home. Learners have a bad tendency of copying each other on the morning of due date. So the research is only done by very few learners. Therefore, the assessment will not be a quality assessment all. This compromises the performance of learners (H3 from HS3).

The findings reveal that for the most part, learners are not engaged in individual work and do not take responsibility for their learning. Tasks done at home, such as the written report, the project and the case study tend to be copied from learners who were

diligent in doing the research and completing the task. These tasks do not contribute fairly to continuous assessment because in the final examination, learners fail and as a result the CASS mark is rejected which means that the learner fails outright. Thus, assessment is not true reflection of learners' performance.

(d) Theme: Challenges facing Accounting teaching

Challenges are problems or drawbacks. One of the major themes which pose as a major drawback is the challenges faced by Accounting in high schools. In the context of teaching and learning, challenges are problems or situations that need to be addressed by stakeholders. This theme will continue to be faced by teachers, parents and the schools if it is not addressed appropriately. Themes are discussed under the following perspectives: Department-based, School-based, Parent-based and Learner-based as illustrated in Figure 4.2 below:

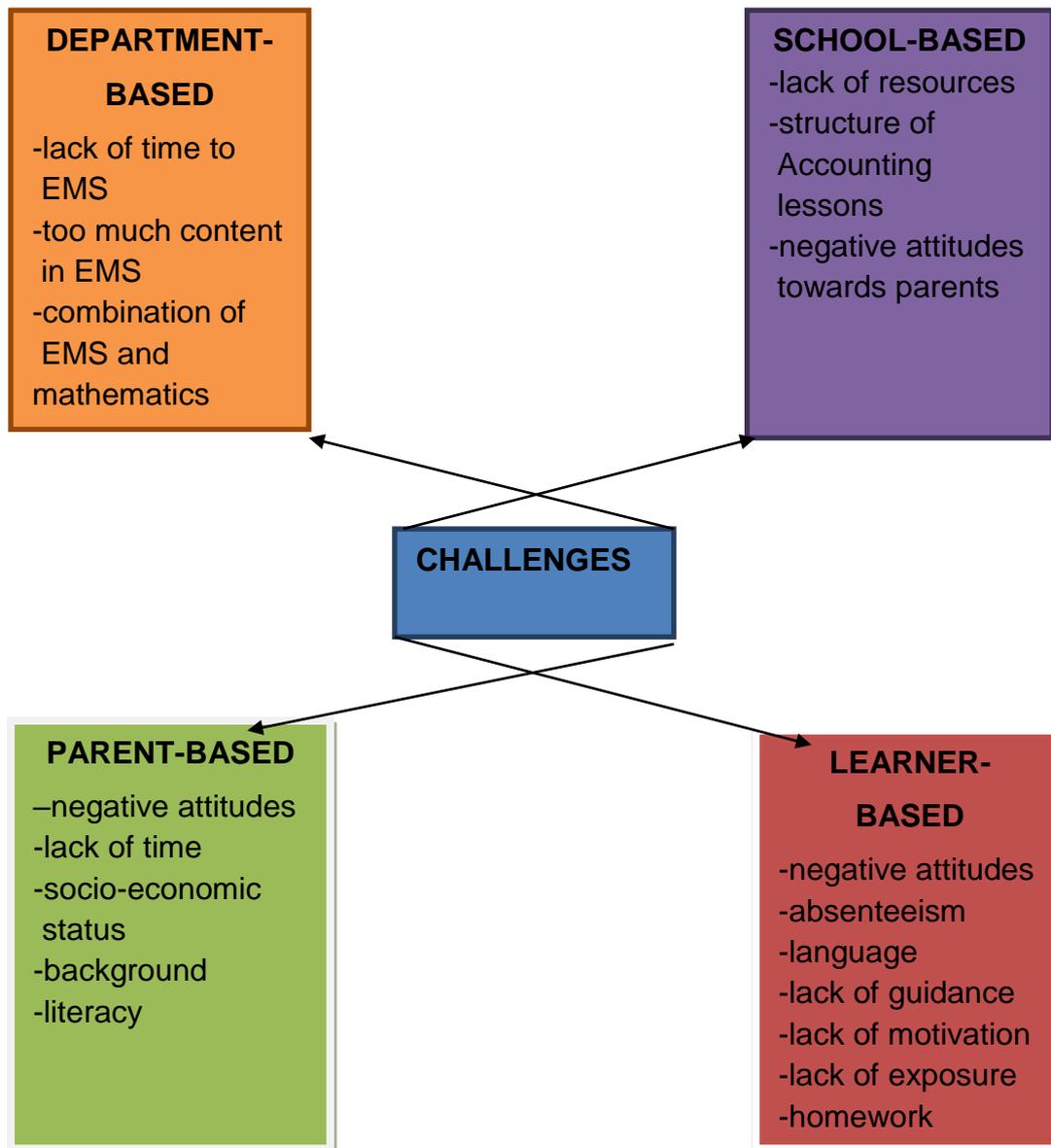


Figure 4.2: Challenges of faced by Accounting teaching

(i) Sub-theme: Department-based

One of main sub-themes that comes out of the research study is Department-based challenges which affect the implementation of learner-centred approaches in the teaching of Accounting. The participants complain that the Department contributes to the challenges that are being faced by the Accounting teachers and the learners as well:

The enrolment of Accounting learners is decreasing because of high failure rates. The department combined Accounting and Mathematics. The

combination of these two subjects is leading to the closure of Accounting in high schools (T1 from HS1).

Enrolment in Accounting in grades 10 to 12 is decreasing in high schools in all circuits simply because Accounting is being paired with Mathematics. Most of the learners have a phobia of the subject Mathematics. As a result, many are now choosing humanities and sciences (T4 from HS4).

The department is causing the challenges at the lower grades especially grades 8 and 9. Economic and Management Sciences (EMS) is not being given enough time. Only two hours per week (T2 from HS2).

The department is being unfair. It is not preparing the grades 8 and 9 for their careers because they are offering so many subjects at this phase. The curriculum is offering too much especially in Economic and Management Sciences. Accounting is not given little attention yet it is a practical subject. The exercises for Accounting are limited to theory (H3 from HS3).

Economic and Management Sciences (EMS) should be treated like mathematics which has five hours per week. This is a practical subject that needs a lot of time (H4 from HS4).

A number of issues were raised by the participants. It seems that Accounting numbers are dropping which results in Commercial subjects and departments being dropped. One reason stated is the combining of Accounting and Mathematics, which seems to have an effect on learners who do not wish to do Mathematics. The second reason stems from the time allocated to Economic and Management Sciences at lower grade in high school, which prepares learners for the subject of Accounting in Grades 10-11. The participant sentiments are that the way Economic and Management Sciences was considered in the national curriculum was unfair due to poor combination, lack of time and the subjects which make up its composition.

(ii) Sub-theme: School-based

School-based themes include several sub-themes such as inclusive supportive environment, importance of relationships among the teachers, Heads of Departments, principals, parents, and learners of Accounting.

There are not enough resources in these schools. Schools do not have resources such as textbooks, Accounting workbooks, projectors as other drawbacks when teaching Accounting (T1 from HS1).

There are no resources for example textbooks are now old and no replacement. This is due to poor quality of papers used to make books. The books are not taken care of by the learners. At the end of the year learners do not bring some of the books. So shortage of books increases yearly. This can be minimised by the involvement of parents (T2 from HS2).

Schools are not providing our commercial department with enough resources such as textbooks, calculators, projectors, television and internet. Some school administrators are not giving the teachers the few resources provided by the government. Some schools were given all these things but they are not in use. Probably they fear accountability at the expense of the beneficiaries of the system (H3 from HS3).

Lack of resources such as textbooks and calculators are some of the problems faced by teachers and learners. Textbooks are not updated yet we have editions on yearly basis. The Textbooks are given a life span of five years and since CAPS started no new textbooks have been bought for schools to replace the old ones (H1 from HS1).

We are facing challenges of shortages of resources in these high schools when teaching Accounting. We do not have textbooks and calculators. The schools are not giving the parents chance to visit schools. The parents are not welcome during the lessons. Some schools arrange open days for parents to interact with learners, teachers, heads of departments and the school principals (T4 from HS4).

The number of textbooks is decreasing every year because of lack of policies in schools. Learners do not return books at the end of the year. Some principals threaten the earners and the parents by withholding the reports so that the learners can bring the textbooks. They never return the textbooks because they claim to know their constitutional rights (H3 from HS3).

The enrolment in the lower grades is playing an adverse role in the challenges which are then met in grades 10 to 12. The classes of grades 8 and 9 are fully packed that there is no space for the movement of the teachers during lessons. Economic and Management Science (EMS) suffers a lot because of the three learning areas in it. The teaching is not effective from the lower grades (T2 from HS2).

Four lessons of Accounting per week should be arranged as two double lessons to give learners more time for practice. The government should look into time allocated to Economic and Management Sciences. It should be four lessons per week. This enables the three learning areas in Economic and Management Sciences (EMS) to be covered thoroughly. Accounting in Economic and Management Sciences is not given enough activities it deserves for the preparation for grade 10 Accounting (H4 from HS4).

The findings reveal that schools are poorly resourced which hinders the effectiveness of teaching and learning of Accounting. Textbooks are old, or are in short supply, or are no longer appropriate for the new curriculum. In addition to textbooks, schools are not equipped with the basic resources such as calculators. Let alone the more sought after resources such as television, whiteboards, projectors, the internet and smart boards. In some cases, the findings indicate that the Department is trying to resource schools, but in many cases, resources are mismanaged or under-utilised due to lack of entrepreneurship.

(iii) Sub-theme: Parent-based

Parent-based challenges stem from lack of parental involvement in the education of their children. Parental involvement was defined as the participation of parents or guardians in the education of their children (Wanke, 2008:6). Martizen (2015:1X) elaborates on parental involvement with aspects such as “participating in school activities such as Parent Teacher Associations (PTA), back-to-school nights, open houses, parent-teacher conferences, or volunteering at the school”. Parental involvement is also described as supporting student academic achievement or participating in school-initiated functions (Gerardo, Mahitivanichcha & Scribner 2016). Parental involvement in the education of their children has positive effects on the learners’ academic performance in all subjects.

A triangular sphere forms the best partnership to achieve the needs and wants of the learners. The relationships between the family, school, and community involves parenting (skills), communicating, volunteering, learning at home, decision making, and collaborating with the community (Wanke, 2008:6). Martizen (2015:7) also argued that parental involvement involves participation of parents in school activities such as homework, volunteering at school, communication with teachers; and attending meetings, back-to-school nights, and parent-teacher conferences. These forms of parent involvement yield positive results or positive effects on learners’ academic performance.

The research study revealed that the parents are not whole committed in supporting the education of their children, which seems to have a knock-on effect on the learners themselves, as reported by the participants.

Most of the learners who study Accounting as one of the major subjects struggle because of lack of positive attitude among the parents and learners. So learners do not study Accounting seriously and as a result fail. The parents do not encourage their children to go for extra lessons during the weekends or holidays. They give excuses of visiting relatives and attending funerals and working at home (T1 from HS1).

The parents are contributing to the failure of their kids in Accounting

because they are not encouraging or supporting them to do homework or to go to school every day (T3 from HS3).

I also blamed the parents for lack of support. Parents let children to have children whilst at school, let their children attend entertainment events during Sundays. The parents let their children drink beer and sleep out. Class attendance on Mondays is characterized by high absenteeism. They are giving the children more rights at the expense of education (H1 from HS1).

Improvement to enhance performance of learners in Accounting can only be achieved if the learners and parents change their attitudes towards Accounting and school in general. Parents should also assist with home work supervision to maintain their children's progress on daily basis. Accounting is a practical subject and therefore needs more time of practice at school and at home (H3 from HS3).

To improve the performance of learners can be achieved if all stakeholders work together. The teacher, the parent and the learner must work together. Learners and the parents should change their attitudes towards Accounting (H4 from HS4).

The findings reveal that lack of support from parents includes not ensuring that homework is complete or that their children attend extra lessons for added support. It seems that parents have little control over their children which means that they are free to socialise over weekends, sleepover, drink, smoke and even have their own children whilst at school. This results in absenteeism especially on Mondays. The findings suggest that attitude to school and the development of learning needs to change; all stakeholders need to work together to ensure that teaching and learning takes places within an environment conducive to learning and with a positive attitude.

Literature revealed that lack of parental participation in the education of their children is affecting ultimate performance of learners in high schools and could be due to background, socio-economic status, lack of time, negative attitudes towards education and illiteracy. Luchuk (1998:14) asserts that effective parental involvement is seen as a powerful tool and enhances children's success in overall performance. Martizen (2015: 23) argues in support of Luchuk (1998) by saying that parents who are involved in the school activities score higher marks in school activities.

(iv) Sub-Theme: Learner-based

The participants in this research study complain about the challenges exposed by the first beneficiaries of education -the learners. Learners cause problems instead of cooperating with the teachers and the entire system. Learner-based challenges are challenges which should be discussed under the following perspectives: absenteeism, attitudes, motivation, language and poor arithmetic skills.

Absenteeism is another big problem, since Accounting is a systematic subject. What is learnt today should be used tomorrow for example cash receipt journal and cash payment journal need to be posted to the ledger the following the day, then posted to trial balance. If a learner is absent for three days he/she will have to start from the trial balance. The learner will have no transaction to post. So absenteeism in Accounting is a very big threat to success (T1 from HS1).

All the respondents cited absenteeism from school as a major challenge particularly as Accounting follows a systematic plan and if the learner is absent, he/she will have missed out important knowledge which scaffolds the next step to learning.

The reason why most the learners struggle in Accounting is because of lack of attitude towards Accounting among learners and parents. Learners do not study Accounting seriously. They do not concentrate on school work (T1 from HS1).

The learners fail Accounting because of poor background and lack of positive attitude towards the subject. The learners and the parents marginalize the subject. Most of the parents prefer Science subjects

because during their time of schooling they did not have commercials (T2 from HS2).

The learners in Accounting fail because they have bad attitudes towards school work. They are not serious at all. The learners take a lot of time before they assume their responsibility of learning. They do not have the sense of agency in their lives. In cases where the learners are not motivated they can yield adverse results as there will be no coordination of the activities (T3 from HS3).

Negative attitudes and lack of motivation on the part of the learner also play a very role in having a negative effect on the performance of learners.

The learners in Accounting fail because they are not committed to school class work and home work. They are very slow in reacting (T2 from HS2).

The challenges faced when using learner-centred approaches are that i end up using teacher-centred approaches because the learners do not want to participate. When you want to define or explain Income statement, I ask a question and end up answering the question. The learners do not have the language of instruction. We end up taking more time than the planned one (T1 from HS1).

One of the biggest challenges being faced by the Accounting teachers is language barrier. Lack of good command of language leads them to be dormant, thereby affecting active participation (T2 from HS2)

Most of the learners fail Accounting because of the following reasons: problem of comprehending the medium of instruction, poor arithmetical skills and poor foundation skills from Economic and Management Sciences (EMS) (T3 from HS3)

Learner rapport is limited because of being unable to use the medium of instruction. They cannot talk. These learners fail because Accounting is a mathematical subject which involves calculations. It also involves

statements which need to be read and understood before attempting answering anything. They fail because they do not have language and mathematical skills (T4 from HS4).

The challenge which is faced by majority of the learners is communication. Learners shy to express themselves using medium of instruction and as a result teacher reverts to teacher-centred approaches (H1 from HS1).

Language and arithmetic skills are prerequisite for better performance in Accounting, but it seems that many Accounting learners lack these skills developed in earlier grades. Letshwene (2014:78) asserts that most of the learners face problems in Accounting because they do not understand the questions as a result of poor development of the language of instruction, which is English, as well as poor reading and comprehension skills. Schreuder (2014:121) touched on the aspects of lack of culture of learning due to poor background among learners especially from rural areas where many parents were not exposed to basic education or little basic education. He argued that there is no continuation or development of the culture of learning when they leave school environment.

The most well-known challenges are the coverage of annual teaching plan. The learners cannot pace with the teacher because of the medium of instruction. Learners do not know Accounting concepts and language and as a result become demotivated towards Accounting (H3 from HS3).

Teachers are often challenged with being unable to complete the year plan proposed by the curriculum documents.

Poor background is the cause of absenteeism. The attitudes of the learners can only be moulded if there is a very strong partnership among all stakeholders.

4.5 DATA INTERPRETATION

This section reveals the findings from the observations and interviews.

4.5.1 Interpretation of findings from Teachers

The findings from the interviews revealed that Accounting is being taught by qualified and generally experienced personnel who have a passion for their subject. All teachers had Accounting qualifications.

The findings seem to suggest that the teachers seem to know learner-centred approaches and their advantages. They all said, *we are going to use learner-centred approaches*, but in practice, ninety percent of the teaching was comprised of teacher-centred approaches with the questioning and answering method dominating the observation lessons. Heather (2010:1) argued that question and answer method is a learner-centred approach that can challenge the learners to develop critical thinking skills, if used correctly. Similarly, Kalam (2012: 243) argued in support of Heather by saying that teachers should use this method but use it judiciously spending less time on question and answers and incorporating other appropriate approaches.

If questions and answers are used throughout the whole lesson, it becomes a teacher-centred approach. During the observation lesson, Teacher (T2) asked questions but then had to give the learners the answers himself. He asked for the meaning of inventory, but learners could not answer. He asked for the two methods of taking stock, as well as advantages of each method and when it came to a question on the differences in the accounting records of the perpetual and periodic inventory system, no one in the class could offer any answers. The findings suggest that teacher-centred approaches can be improved by implementing digital learning approaches, which encourage learners to participate.

The findings reveal that learner-centred approaches can lead to good teaching when applied effectively because all Accounting teachers were in support of the use of these methods as they bring about positive effects to the teaching/learning processes. Improvement in the performance of Accounting learners can be achieved when the teaching approaches and methods are varied, taking into account different abilities of learners.

The findings suggest that learner-centred approaches enhance quality assessment. Teacher (T2) said: *The teacher can easily know the challenging areas. This would assist in ensuring that quality of assessment improves as many questions will be based on challenging concepts* as quality assessment helps to evaluate the learning process.

In the lesson observations, teachers were forced to change their planned learner-centred approaches as they execute their duties to accommodate the learners during the lessons. Participation and interaction between teachers and learners, seemed to be limited because of the medium of instruction. Findings from the interviews confirm that English, which is the language of learning and teaching (LoLT) in the majority of schools in South Africa, is a major barrier to the teaching of Accounting (cited by all teachers and Heads of Departments). Language difficulties impact on content subjects as well as interaction among learners, which was put at risk because of language. The withdrawal of the Language Compensation Policy in 2014, which compensated African learners for using a language other than their own to learn, has led to poor results and underperformance (DBE, 2015:1). The teachers were trying to teach in English but the learners were not comfortable with the language and preferred answering questions in their mother language. The findings suggest that teachers in all phases of education are encouraged to teach in proper medium of instruction (DBE, 2015) but take note of the teaching policy, English Across the Curriculum (LAC), introduced by the Department to mitigate poor English language skills in schools (DBE, 2016).

Homework should be given every day to reinforce the lesson and consolidation of extended learning. This is a very good example of learner-centred approach in Accounting which teachers should make use of. The work starts at school and continues as homework. In practice, teachers do not give homework because they are unable to get through the planned work in class. Even when homework is set, the majority of teachers do not check whether it was done or not.

It was also revealed that the teachers are not offering remedial aid to Accounting learners. Remedial aid is necessary to support slow learners and assist learners with problems that they may be encountering. However, a learner-centred approach can

be implemented where learners, who have grasped that particular concept, help and teach each other with minimal assistance from the teacher. A further learner-centred approach would be to group the learners according to ability so that they can operate at same ability level.

Lack of resources such as textbooks, Accounting workbooks, projectors is another drawback facing teachers when teaching Accounting. Management, it seems, is not being resourceful enough to support the commercial department in ensuring that it is well stocked to support the teaching and learning of Accounting or that more resources should be channelled to Accounting. The findings suggest that the state and the school should provide the teachers and learners with everything to use to ensure effective teaching and learning.

Poor attitude towards Accounting among learners and parents is evident. Learners do not take the subject of Accounting seriously, and in addition, learners have not acquired and developed Accounting concepts and language. It was revealed that parents do not encourage their children to go for extra lessons when they need extra support. Parents and school management are blamed for lack of support in the teaching and learning of Accounting. The findings suggest that there must be partnership between the subject teacher, learner and parent. Accounting enrolment is decreasing because of high failure rates with the combination of Accounting and Mathematics being blamed for the closure of Accounting in high schools. Poor background and lack of positive attitude towards the subject are two factors identified as destroying Accounting in high schools with parents tending to marginalise the subject. The findings suggest that Economic and Management Sciences (EMS) should be given equal time similar to Mathematics if these subjects are to be paired. Most of the learners do not like the subject Mathematics. As a result, many are now choosing humanities and sciences instead of the paired Accounting and Mathematics.

Economic and Management Sciences (EMS) includes Accounting. Accounting results can be improved if at Grades 8 and 9 levels, a good foundation of Economic and Management Sciences (EMS) basic concepts and language is developed, as revealed by the findings. However, it seems that in this phase the teaching of

Accounting is not being done as well as it should be done. The findings suggest that teachers are encouraged to take their teaching responsibilities seriously and do justice to the preparation of the subject for higher grades.

4.5.2 Interpretation of findings from Heads of Department

The findings revealed that the Accounting Departments are headed by experienced personnel who know the teaching approaches which maximise production in the learning process. They know the differences between learner-centred approaches and teacher-centred approaches. The findings have highlighted the fact that all HODs know the two classes of approaches and fully understand the advantages of learner-centred approaches. However, it seems that teachers want to use learner-centred approaches but the learners are not fine-tuned for those teaching approaches. There are barriers which force teachers to change the planned routes.

The findings revealed that the HODs have critical minds which they apply as they monitor the teachers in their commercial departments. In the role of HOD, they criticised the tasks given to learners during the so-called learner-centred approaches. They are fully aware of the problem with learners copying of tasks such as projects, case studies and assignments, not taking responsibility for their own learning which means that the quality of assessment is compromised. As a result, assessment in Accounting may not reflect the true ability of learners. The findings revealed that the HODs are not in agreement with the state of affairs of assessment with the specific weighting of marks. The CASS mark is sometimes rejected because the learners fail to support it during the final examination with a poor performance. In many cases, the CASS marks are far higher than the actual examination marks.

The findings suggest that to enhance the performance of learners, staff development workshops to in-service teachers on how to implement learner-centred approaches should be held regularly as part of professional development. In addition, the Department of Education should be encouraged to organise symposiums for staff development on how to implement learner-centred approaches in high schools.

Teachers who teach Economic and Management Sciences (EMS), should plan well and teach the aspects of Accounting thoroughly. It was suggested that the four lessons of Accounting per week should be arranged as two double lessons to enable theory and practice under supervision. The Department should be urged to allocate more time to Economic and Management Sciences. The findings suggest that teachers should motivate the learners by offering ideas on career guidance at early levels such as Grades 8 and 9 which would show the value of studying a subject such as Accounting.

The findings recommend that learners and parents should change their attitudes towards Accounting and school in general. Parents should become involved in their children's education and ensure homework supervision to maintain their children's progress on a daily basis. Accounting is a practical subject and therefore needs more time for practice both at school and at home.

4.5 SUMMARY

This chapter provided findings derived from lessons observations and interviews with four Accounting teachers, and interviews with four Heads of Departments. The four teachers and one head of department agreed to be recorded. The findings were grouped according to themes and reported as lesson planning, implementation of learner-centred approaches and assessment of learners' work. The final theme, Challenges facing Accounting teaching, was reported based on four stakeholders: the Department, the school, parents and learners.

The next chapter will provide a discussion of the findings related to the research questions and recommendations on how learner-centred approaches can be applied to improve results of Accounting in Grades 10 to 12.

CHAPTER 5: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 INTRODUCTION

The primary aim of this study was to understand how learner-centred approaches could be implemented in Accounting teaching to enhance learners' performance in Grades 10-12. This chapter focuses on drawing conclusions from the data collected from Accounting teachers and Heads of Departments from the four different high schools supported by the literature review.

The main aim of the research study was to address the problem of failure rate of learners in Accounting at high schools (Grades 10-12) by finding answers to the following sub-questions:

- Why are learners failing Accounting in high schools at Grades 10-12?
- What is the nature and scope of a learner-centred approach in teaching Accounting in Grades 10-12?
- What are the implications of learner-centred instructional approaches for the quality of teaching, learning and assessment of Accounting in Grades 10 to 12?

The most important findings and interpretation of the results are also included. This chapter is concluded with recommendations and suggested avenues for further studies or research.

5.2 SUMMARY OF CHAPTERS

Chapter 1

The first chapter offered an overview of the study to be carried out by the researcher in an effort to address the noted problem of high failure rate in Accounting in high schools (Grades 10-12). This was the orientation of the research study giving the background to the study with the statement of the problem, purpose, research questions and sub-questions. The theoretical framework, with relevant learning theories, was briefly described. To conduct the study, the interpretivist paradigm, research design and methods, population and methods of sampling were

summarised. Trustworthiness and ethical considerations were taken into account in this chapter.

Chapter 2

Chapter 2 reviewed the literature related to the study. A review of the literature pertaining to traditional and constructivist classroom interactions at a school as a learning institution was conducted. The theoretical framework underpinning the research study was introduced and this included cognitive and constructivist theories from well know theorists such as Dewey, Brunner and Ausubel.

Chapter 3

Chapter 3 outlined the research design and methodological considerations that are used in this dissertation. This chapter explained the interpretivist paradigm, research design, strategies of inquiry, population and samples, data collection procedures which are observations and interviews. This chapter also indicated data analysis as well as quality criteria which included credibility, dependability, confidentiality, voluntary participation, and deception of respondents and ethical considerations.

Chapter 4

This chapter represents the findings and analysis of the data collected by the researcher. It is a research process which deals with data analysis and interpretations. Themes were generated and these included implementation of learner-centred approaches, assessment of learners' work and challenges. Sub-themes were also generated and interpreted. These were challenges based at Department, school, parent and learner- level.

Chapter 5

Chapter 5 provides a discussion of the findings and recommendations to improve the quality, standard and pass rates of Accounting in high schools (Grades 10-12).

5.3 DISCUSSION OF FINDINGS

In this section, each of the research questions is discussed and findings are presented.

5.3.1 Why are learners failing Accounting in high schools at Grades 10-12?

Drawing from the findings emerging from this research study, the following factors are presented as possibilities for the failure of learners in the subject Accounting in high schools in the Ximhungwe circuit in Bohlabela in the Bushbuckridge Region.

Teacher quality and experience: The subject Accounting is a specialised one and teachers need to be qualified to teach it. In this case, all teachers were qualified to teach Accounting and experience ranged from a year to 25 years. Teachers who teach Economic and Management Sciences (EMS) at the lower grades should plan well and teach the aspects of Accounting thoroughly ensuring that a solid foundation has been laid for the higher grades.

Monitoring and support by teachers: Class activities, as well as homework and CASS tasks should be monitored by teachers to ensure that learning is taking place. In addition, teachers should be monitoring assessment for learning rather than assessment of learning. This means that all learner-centred activities should be formative and inform future learning. If a learner is identified as struggling, then the teacher's role is to offer remedial aid through extra lessons or find another strategy to ensure that gaps in learning are filled.

Medium of instruction: By the time the learner has reached high school, the medium of instruction has been fixed and has been in use since Grade 4 (DBE, 2015:1). This means that teachers in all phases of education should be teaching in the proper medium of instruction. Acquisition and development of the language of learning and teaching (LoLT) is a prerequisite for success in any subject. With language inextricably linked to learning in all content subjects, English Across the Curriculum (EAC) was introduced as a policy in 2013 and should have been implemented in all schools at all phases. Yet, it seems that teachers are experiencing a language barrier in that learners do not become involved in discussions, nor do they answer teachers using the question and answer method of teaching. Participation and interaction between teachers and learners was limited because medium of instruction is a barrier to teaching/learning of Accounting. Lack of English language skills hindered progress in the teaching of Accounting.

Development of foundational skills: Arithmetic skills are prerequisite for better performance in Accounting, but it seems that many Accounting learners lack these skills developed in earlier grades. It seems that in Economic and Management Sciences (EMS) at Grade 8 and 9 levels, the basic concepts of Accounting are not being taught well enough to form a foundation for the subject at higher grades. Of importance is learning the Accounting concepts and language.

Learner involvement: Of importance in the development of learning, learners need to take responsibility for their own learning. One way is becoming active in class through discussion, both class and peer; however, it seems that even with teacher-centred approaches to learning, learners do not become involved in the answering of questions. When teachers want to use learner-centred approaches it seems that the learners are not fine-tuned for those teaching approaches as they have not been exposed to them in earlier grades and as a result, these barriers force teachers to change the planned routes and revert to traditional methods of teaching.

As Accounting is a practical subject, it needs more time for practice at school and at home. This means that homework tasks should be completed regularly and independently so that learning takes place. Copying of other learners' work does not facilitate learning.

Assessment: The Curriculum and Assessment Policy document (CAPS) has informal (assessment for learning) and formal tasks (assessment of learning) listed as forms of assessment. (DBE, 2011:40). Tasks include classwork, homework, standardised tests, controlled tests, projects, case studies, June examinations and trial examinations. It seems that learners fail the examinations but do well with CASS. However, if there are large discrepancies between the CASS mark and the examination mark with the CASS mark being higher than the actual examination marks, then the learner fails the subject. Copying of tasks such as projects, case study and assignments compromises learning and does not reflect the ability of learners.

Methodology and teaching approaches: Teachers know and like learner-centre approaches. Teachers try to use learner-centred approaches in class when teaching

Accounting but they find difficulty in getting the learners actively involved. It seems the process is derailed by the language of instruction. In the observed lessons, teachers were hard pressed to involve the learners in the lesson which means that the concept of learner-centred approach, where learning is facilitated through talking and doing, is compromised. Teachers also were challenged in completing the lesson plan successfully, which means that teachers struggle to complete the year programme. Failure to finish the planned work means failure to cover the syllabus, which has consequences for the subsequent grades.

Class size: In many classes participating in this research, the teacher-learner ratio was extremely high with some classes recording ninety learners in a class. It is challenging teaching such large classes and, in many cases,, teaching quality is compromised. This could be a contributing factor to higher failure rates.

Lack of resources: It is very difficult to teach without the appropriate resources. The CAPS Accounting Policy states that every Accounting teacher should be equipped with a variety of textbooks for reference, policies, partnership agreement, legislation documents such as the Companies Act 71 of 2008, codes of professional bodies such as South African Institute of Chartered Accountants (SAICA) and South African Institutes of Professional Accountants (SAIPA) Codes, South African Revenue Services (SARS) brochures, bank brochures as well as access to a computer and the internet (DBE, 2011:9). The last prerequisite would facilitate teaching and assist the teacher with the presentation of content and allow access to a wide variety of resources sourced through the internet.

Of importance is the supply of up-to-date relevant Accounting textbooks, aligned with the curriculum, so that each learner has his/her own copy. This basic need should be addressed so that learners have a resource to consult which scaffolds them in their learning. In addition to textbooks, Accounting workbooks allow the learners to apply their learning through many examples and tasks as would the supply of calculators to each learner. This is in line with the CAPS Accounting Policy which states that “Each learner should have a textbook, Accounting stationery or workbook and a calculator” (DBE, 2011:9).

The Department is responsible for equipping schools with relevant resources, but it is the role of Management to support the departments and ensure that they are fully resourced. This means that the state and the school should provide the teachers and learners with all resources needed to teach and learn a specific subject. As Accounting is a practical subject, more resources should be channelled to it.

Time allocation: Economic and Management Sciences (EMS) should be given the same time allocation such as subjects liked Mathematics. In order to cover the syllabus adequately and ensure that there is time for practical application, it was suggested that the four lessons of Accounting per week should be arranged as two double lessons to enable theory and practice under supervision. At present, the CAPS Accounting policy allocates 4 hours per week to three subjects other than Homes Language (4.5 hours), First Additional Language (4.5 hours), Mathematics (4.5 hours), and Life Orientation (2 hours) (DBE, 2011:7), which means that Accounting should have 4 hours per week, which could include double periods. However, the Department is urged to revise the time allocation and consider assigning more time to Economic and Management Sciences (4 hours) so that Accounting in the lower grades has the time to develop a more solid foundation.

Absenteeism: Learner absenteeism as well as teacher absenteeism impacts on teaching and learning. In a subject such as Accounting, absenteeism has a major effect on the learning as the curriculum follows developmental steps and if learners are absent for even a lesson or more, they will have missed out vital steps in the process, which means that they are gaps in their learning. Parents should be made aware of absenteeism and confirm if it is justified.

Parental involvement: Parents should be involved in the education of their children. Homework, given on a daily basis, should be supervised to ensure that all tasks are completed. Homework is reinforcement of what has been learned in class and is considered a process of learning rather than just a completed project.

Attitude: Poor background and lack of positive attitude towards the subject are destroying Accounting in high schools with parents tending to marginalise the subject. It seems that learners are not committed to school classwork and homework

and do not study Accounting seriously. Parents should encourage their children to attend arranged extra lessons so that gaps and problems in learning can be addressed.

It is felt that learners and parents should change their attitudes school in general and understand the value in acquiring a good education to lead to careers after school. As such, there should be a partnership between the subject teacher, learner and parent

5.3.2 What is the nature and scope of a learner-centred approach in teaching Accounting in Grades 10-12?

The nature (inherent features) and scope (opportunity to do something with it) of a learner-centred approach in teaching has to incorporate a number of factors:

Theories of learning: The teachers should understand and use theories of learning such as cognitive and constructivist theories. These theories should underpin the teaching and support teaching in the classroom. Learning should be seen as a cognitive process where a learner acquires information and transforms his/her existing knowledge into new knowledge (Dembo, 1981). Teachers should be aware that any subject can be taught at any level provided the material is broken down to the cognitive level of that particular learner (Curzon, 1985:59). The teacher, in alignment with the CAPS documents (DBE, 2011), creates opportunities for active and critical learning through interactive and learner-centred activities. Learners are encouraged to actively participate during the learning process in a safe, democratic environment. Learners should be engaged and thus responsible for their own learning (Gray & DiLoreto, 2015). The literature review indicated that constructivists view a teacher as someone who prompts and facilitates learning process for the betterment of the beneficiaries of education.

Methodology and teaching approaches: The theorist, Dewey, sees the role of the teacher as the stimulus that influences what the learners acquire and how they acquire it. It is important for teachers to consider their teaching methodology and move from a predominantly teacher-centred talk and chalk approach to a learner-

centred approach. Within a learner-centre approach, methods should be varied to take into account different abilities of learners. Literature has indicated that learners should direct their own learning process (Reddy *et al.*, 2013) with the emphasis on knowledge construction as opposed to rote learning (Mayer & Wittrock, 1996). Schreuder (2014) explains that the learning process is an interaction among the participants whilst building on what learners know and moving towards unknown knowledge. This means that learners should not be passive but play a role in mediating and controlling the process of learning (Mayer & Wittrock, 1996 as cited in Mayer, 2002:1) by working in groups or in pairs during learning process (Schreuder, 2014).

Differences in methodology and approaches: Teachers needs to know and understand the differences between learner-centred and teacher-centred approaches. With a teacher-centred approach, the learners are in a passive mode, which prevents them from asking questions and thinking critically (Freiberg, Huzinec & Templeton, 2009). This prevents them from acquiring collaborative and communicative skills necessary for acquiring and developing knowledge and skills.

With a learner-centred approach, learners are encouraged to collaborate, communicate, think critically and evaluate their own inputs into the learning process (Woolfolk 2010:323). Learners can be encouraged to defend or explain their answers promoting further discussion, thereby encouraging cooperative and collaborative interaction. Learners are able to build meaning as they try to make sence of their experiences in certain situations (Woolfolk, 2010:311).

Teachers need to understand that both approaches can benefit teaching and learning but that there needs to be a balance in their use.

A learner-centred approach: A learner-centred approach focuses on the learners and their development rather than on the transmission of content. A learner-centred approach motivates learning by giving them control over the learning process, which ensures that they take responsibility for their own learning. Apart from including activities such as group-work, which encourages collaboration, peer-work, role-play, presentation, individual-work (homework), case studies, project and brainstorming or

discussions, teachers need to ensure that students are actually involved in the hard work of learning. Skills needed to complete these activities but should be explicitly taught so that learners develop competence. Finally, a learner-centred approach encourages reflection on learning – what has been learnt and how it has been learnt.

A learner-centred approach leads to high quality learning as learners are aware of what they will be assessed on as assessment is an integral part of the teaching and learning process. The learners are actively involved and take responsibility for their learning. The study has revealed that all the teachers and the Heads of Department agree that learner-centred approaches lead to high quality pass rates, that is, if they are administered well without manipulation.

Advantages of a learner-centred approach: The advantages of a learner-centred approach out-weigh the advantages of teacher-centred approaches. A learner-centred approach develops critical, logical and analytical abilities to enable learners to apply skills in current and new situations (DBE, 2011).

The nature of this learner-centred approach depends on the intellect of the learners, but there is increased responsibility among the learners with regard to their learning and support development (Stefaniak & Tracy, 2015:97). Learners are able to direct their own learning processes, ask questions and accomplish their tasks independently, taking ownership of their learning and thereby increase their intrinsic motivation (Curzon, 2003).

Disadvantages of a learner-centred approach: As with any method or approach there are disadvantages. In a large and busy class, disorder could be seen as a disadvantage of a learner-centred approach where learners are busy, noisy, talkative and generally active. In such a situation, the teacher needs to keep control and not let unruly behaviour become the norm. In group work, two sides can be viewed: on the one hand, one learner could dominate the group, taking control and doing all the work. While on the other hand, quiet, shy learners could become more passive and not interact at all. The teacher has to guard against learners who let the other learners in the group do all the work.

5.3.3 What are the implications of learner-centred instructional approaches for the quality of teaching, learning and assessment of Accounting in Grades 10 to 12?

In order for quality of teaching, learning and assessment to be enhanced by a learner-centred approach, a number of factors should be considered:

Teacher quality and experience and ongoing professional development: The subject Accounting is a specialised one thus teachers play an important role in the teaching of Accounting in high schools. Teachers need to be qualified to teach the subject, having not only the content through Subject Content Knowledge (SCK) but also knowing how to teach it through Pedagogical Content Knowledge (PCK). This comes about when teachers firstly have a Bachelor of Commerce degree in Accounting as well as a Postgraduate Certificate in Education (PGCE). In addition, to support the teachers, the Commercial Department should be headed by well-qualified, experienced personnel who support their teachers and the teaching and learning process. On-going professional development is essential to be aware of new trends in teaching but also to network with teachers teaching similar subjects to share ideas on teaching methodology such as learner-centred approaches.

Learners: Learners need to take the responsibility of learning into their hands. Learners should be able to develop knowledge, skills, attitudes, norms and values of the society as a whole. These can be achieved through a high degree of social, political, economical and psychological interaction. If all the traits mentioned above are achieved, we call this quality teaching and learning.

A learner-centred approach: The effect of a learner-centred approach on the quality of teaching should not be over-emphasised. However, many teachers find it a challenge making the shift from a teacher-centred to a learner-centred approach. In fact, many teachers resist the change and maintain traditional ways of teaching.

With learners being actively involved in lesson activities, they apply the knowledge they have learnt to a specific task which ensures quality teaching and learning. The implementation of a learner-centred approach improves the quality of teaching in

schools when applied effectively. The learners' participation leads to maximum performance in high schools.

Contrary to thinking that the teacher will have fewer burdens or less work in class, the teachers spend a lot of their time preparing tools and new and challenging materials. In addition, teachers are actively engaged as they facilitate the learning in class.

Implementation of the curriculum: The curriculum, outlined in CAPS Accounting (DBE, 2011), is a specific curriculum which guides the teacher through the content that needs to be taught through the year. It begins with listing the purposes of Accounting (DBE, 2011:8-9) and then continues with an overview of the topics for each of Grades 10-12. The annual teaching plan for the four terms is divided into weeks and heads the term plans. The term plan outlines the time needed for each topic and week in which it should be covered, the topic, the content to be covered and resources needed for effective teaching.

The teacher needs to ensure that the document is thoroughly understood and that the week-by-week plan with its specific content is adhered to so that curriculum coverage is achieved in each grade to ensure the foundation for the subsequent grade.

Preparation for teaching Accounting: The use of learner-centred methods can be achieved if teachers go into lessons with well-prepared lesson plans. Lesson planning should be a prerequisite of any action to be taken by an Accounting teacher in any high school. The aims act as the base for objectives of the lessons, which according to Brunner (in Curzon, 1985) should be measurable.

Brunner argued that any subject, including Accounting, can be taught at any level provided the learning material is broken down to the cognitive level of the learners (Curzon, 1985:59). This simply means that the teachers should break down the curriculum to the level of the learners taking into account prior knowledge. There must be a lesson plan with the following:

- Aims of the lesson

- Behavioural objectives
- Learner-centred approaches-step by step.
- Teaching / learning aids
- Timed interactive activities

When these are clearly stated, following them for enhancement of the results will be easier and achievable.

Assessment: Assessment is a very important verification process in learner acquisition of knowledge (Scott, 2018). The CAPS Accounting document states that “moderation at the school will be carried out at least once each school term by the Head of Department responsible for the subject teachers’ portfolios and evidence of learner performance must be moderated to ensure that a variety of assessment tasks have been used to address various topics and that assessment covered a range of cognitive levels” (DBE, 2011:46).

Assessment is an integral part of the teaching and learning process being both formative and summative. It is a continuous planned process of identifying, gathering and interpreting information about the performance of learners, using various forms of assessment. (DBE, 2011:40). However, “daily assessment is important to monitor teaching and learning” (DBE, 2011:14). Literature revealed that it is an evaluation process of the gains that the learners get in terms of attitudes and skills after learning (Ogunniyi, 1980:113). Regular feedback should be provided to learners to enhance the learning experience and ensure assessment for learning (DBE, 2011: 40)

However, in order to validate the reliability of assessment, teachers need to ensure that learners do not copy tasks whether they are projects, case studies, written reports or assignments. In addition, controlled tests, June examinations and trial examinations are proper individual assessments, which are not compromised.

5.4 RECOMMENDATIONS BASED ON THE MAIN RESEARCH QUESTION

How can learner-centred approaches enhance performance of the learners in Accounting (Grades 10-12)?

In addition to the above descriptions given in answer to the sub-questions, the following recommendations, using the school tuckshop run by the commercial department as an authentic environment, can be applied to enhance the performance of learners in Accounting:

A three-stage learning cycle model can be used in Accounting to enhance performance of learners. The model involves discovery, concept introduction and concept application (*cf.* section: 2.6.1). For example, when teaching Trial Balance, the learners should discover that some transactions are the right-hand side and some are on the left-hand side in the ledger (*cf.* 2.6.1). The second stage is to introduce the concepts of debit transactions, credit transactions and trial balance. The third stage is to record the debit and credit transactions in the Trial Balance (Boshoff & de Bod, 2013; DBE, 2014:5). This application is part of the three-stage learning cycle model. The model can be used many times by serious Accounting teachers especially when entering transactions from the subsidiary books to the ledger and then to trial balance. (Black & McClintock, 2017:10) (*cf.* 2.6.1). This is a very good interactive learner-centred model.

When teaching Accounting for success, teachers should use **a constructivist learning model** which states that learners in Accounting learn through psychological and social interaction. The literature review revealed that exposure to a real environment is necessary for the achievement of application of learner-centred approaches, (*cf.*2.6.2) To achieve this, the teachers should use the following constructivist characteristics of a classroom when teaching Inventory; for example, using the two methods, First in First out (FIFO) and Weighted average in the tuckshop environment (Boshoff & de Bod, 2013:32-33; DBE, 2014:99).

- The learners should participate actively in the process of selling using First in first out for a week and weighted average for a week, then calculate the profit and state the differences between the two methods.
- The environment of buying and selling is democratic in nature.

- The activities are interactive and learner-centred in nature
- The teacher designs aims and objectives clearly help in the process of learning where learners are responsible for their interactions (Gray, 1995).

According to literature review, in Accounting the learners build cognitive structures when they try to interpret experiences (Woolfolk, 2010:311). Accounting learners will benefit from the interactions above in the sense that they gain new knowledge and skills which they produce in the process of learning, (*cf.*2.6.3).

The Information construction model (ICON) can be used in Accounting when learners observe, interpret, contextualise, collaborate and manifest data (*cf.* 2.5.5). The literature review revealed that learners in Accounting should make observations of primary source materials embedded in their tuckshop environment, (*cf.*2.6.3). The learners should interpret their observations and explain their power of reasoning. The learners studying Accounting should construct contexts for their actions of buying and selling (DoE, 2003:12).

According to Accounting-National Curriculum Grades 10-12 (DoE, 2003:3) there should be integration of theory and practice. In Accounting, sound theory and practice can only come about through the use of a miniature shop. Learners should collaborate in observation, interpretation, and contextualisation of selling of goods in the tuckshop environment (*cf.* 2.4.2) (b). Clear and behavioural objectives from the teacher will help the learners gain transferability of knowledge by seeing multiple manifestations of the same interpretations (Black & McClintock, 2017:12). Buying and selling of goods provides a real accounting environment where learners enjoy selling goods. Integrating of theory and practice, that is buying and selling and then recording the transactions, could encourage learners to take Accounting seriously and lead to the idea of future work in the Accounting world, thus developing entrepreneurial opportunities (DoE, 2003:2)

The group-work method is a learner-centred approach that needs good pairing or grouping depending on the tasks involved. In the tuckshop context, the learners are grouped according to the days of the week. The task should be planned and timed to give it direction. The assigned work should be challenging and encouraging. The

task should demand division of labour to allow corroboration (Zayapragassarazan & Kumar, 2012 as cited in Reddy *et al.*, 2013:145). These activities lead to collaboration with others, discovery learning and problem solving (Stefaniak & Tracy 2015:96) (cf 2.5.5). The teacher should co-ordinate the process, ensuring that each learner has a specific task. The teacher should give guidance when learners are in groups, visiting each group in turn to maximise learners' participation. Group-work in Accounting increases productivity (cf.2.4.2) (a) and allows for the use of the resources and experiences.

The brain storming method puts weight on learning instead of teaching (cf. 2.4.2) (b). Accounting teachers need to plan challenging activities for the learners before the lessons, with aims and behavioural objectives. Brain storming facilitates informed decisions (DoE, 2003:9). The learners need clear instructions and time in which the task should be completed; for example, a brain-storming session on a manufacturing account to identify whether it is better to manufacture or to buy and sell the goods. All learners are encouraged and motivated to participate in the brain storming session (cf.2.4.2) (b) and thus develop broad ways of thinking. This is in line with the DoE (2003) when it talks about development of value judgement in Accounting learners.

The discovery method is learner-centred which requires the learners to discover on their own, offers an opportunity to marry theory and practice. Using the tuckshop/school shop "store" environment, learners apply the knowledge learned in theory to a real-life situation. For example, teachers ask learners to discover certain shortfalls in Accounting, such as errors of omission, errors of commission or errors of principle. (cf 2.6.1) It is in accordance with pragmatic principles that assert that learners should be afforded the opportunity to solve challenging problems on their own (cf.2.4.2) (c). The DoE (2003:19) states that the learners should develop necessary features such as ethics, sound judgement, thoroughness and orderliness. These can only be developed through discovery. (cf. 2.4.1). In Accounting, learners should be allowed to discover errors in the tuckshop transactions, before they proceed to book problems. The learners should find out what happens if there are transactions that will have been omitted from the beginning and then discover how the transactions affect the trial balance. In addition, learners need to discover what happens if a

transaction is left in the middle of the process of recording and how that transaction affects the trial balance (cf. 2.2.1) (c). These transactions affect the trial balance differently and in the discovery method, the teacher does not tell the learners. They should discover the answer/s on their own. The learners interact authentically by recording in the subsidiary books, posting to ledger and to journal for trial balance. The Department states that the learners will be applying the principles that underlie basic economic and accounting processes in a responsible and accountable manner (DoE, 2003:9).

The role-play method is one of the learner-centred approaches which places Accounting learners in a real-life situation, (cf.2.4.2) (b). Using the example of a school tuckshop run by the commercial department, the learners assume specific duties in the shop. They take the roles of buyers, sellers and accountants or book-keepers. The learners are exposed to the real-life situations of buying, selling and recording of cash transactions in the books original entry and the posting of these transactions to the mother book of accounting, the Ledger, and extracting the trial balance for the school tuckshop. Role-play puts certain concepts of theory into practice, for example first in first out (cf.2.6.2.). Constructivists argue that learners construct knowledge by transforming and re-organising previous knowledge. Vygotsky, a constructivist, believes that the learners should be given opportunities to construct knowledge and understanding through social interaction of the participants in the arena of acquisition of knowledge but are scaffolded in their learning. Role-play gives them the opportunity to gather, organise and process the data. Skills such as acting, debating, and negotiating can be put into practice.

The case study method is a learner-centred approach that can be used in Accounting to improve the outcomes of the learning process. It is can be both an individual or group task which enables learners to investigate a real-life situation of a problem related to a topic (DBE, 2011:43; Zainal, 2007:2). The learners collect data within their environment and then scrutinise the collected data within the parameters of the content to be covered (cf.2.6.3). Learners are “expected to assume a particular role in articulating the position. They draw on their own experience, the experience of peers or prior learning to interpret, analyse and solve a problem or problems” (DBE, 2011:43). The policy document suggests that newspaper articles,

magazine articles and television or radio presentations for excellent sources of case studies. Questions, ranging from lower order to higher order, are answered by the learner when analysing comments.

The project method is a learner-centred approach which is mandatory at Grades 10-12 level, with one project per annum being set (DBE, 2011:42). Behavioural objectives should be set and the teacher becomes a facilitator only, monitoring their progress (*cf.*2.4.2) (g). Learners take the initiatives during the learning process but should be given the necessary guidance before commencement of the project. It allows the learners a chance to explore a problem within an authentic environment through their own initiatives. This is a pragmatic principle which allows learners to research real facts from a given phenomenon. Objectives are achieved after a longer period of time where learners are involved in some sort of research (DBE, 2011:43). Confidence and independent thinking and analysis are promoted in the process (Knoll, 1996). This should be individual work to avoid copying.

5.5 RECOMMENDATIONS ON THE THEMES

Recommendation means a proposal or a suggestion as a best course of action to take or implement in Accounting for the betterment of all the stakeholders of education. The key recommendations should indicate who, what and why a course of action should be implemented.

5.5.1 Recommendation 1-National Level

The researcher recommends that the Department of Education increase time allocation for Economic and Science Management (EMS) in alignment with Mathematics, which has five hours per week. This will increase the time of contact with the learners. The EMS curriculum content is extensive and could be reduced. Of concern is that Accounting is given little attention yet it is a practical subject. The exercises for Accounting are limited to theory. This practical subject needs an extended time to prepare a solid foundation for Accounting with Grades 8- 9 learners which could improve the results of Grades 8 and 9 thereby motivating them to take up Accounting at Grade 10 level. Many learners are discouraged to choose

Accounting, Business Studies and Economics because of the higher failure rate in Economic and Management Sciences.

5.5.2 Recommendation 2-Provisional Level

It is recommended that province do away with some types of assessment like case studies and projects. These assessments do not indicate a true reflection of the performance of learners as learners copy each other. The learners should be subjected to controlled tests, June examination and trial examination. The chances of copying are minimised by invigilation. School Based Assessment is not School Based Assessment because of much intervention by stakeholders. School Based Assessment should be done at school not at circuit, district and provisional levels. Alternatively, it should change its name to just Assessment. According to Assessment Instruction (number twenty-three of 2017 on National School Certificate Grade 12 Final SBA Moderation Guidelines of Mpumalanga Province, 2017:1), the moderation was done according to four principles which use the past three-year adjustment examination average as a benchmark for the adjustment of marks. The following formula was used: $1 + (3\text{-year average-school based assessment mark average}) / \text{school based assessment mark average}$. The results of learners were based on other learners of three years ago. Surely, this cannot give a true reflection of the performance of learners. I recommend using marks obtained by a learner, without using a formula.

5.5.3 Recommendation 3-District Level

The learner teacher ratio in Grades 8 and 9 is not aligned with policy which indicates that it should be 30.4:1 (DBE, 2012). In order for quality teaching to take place, class size should be compliant with policy. Large class sizes could be a contributing factor to the high failure rates reported in the circuit. The district is urged to consider class size, provide better infrastructure to reduce congestion in classrooms and even consider splitting the one large class into two smaller classes.

5.5.4 Recommendation 4-School Level

Recommendation at school level includes support. One type of support for teaching and learning is resources. The school needs to ensure that every Accounting teacher, as per policy (DBE, 2011:9) should be fully equipped with a variety of textbooks for reference, policies, partnership agreement, legislation documents such

as the Companies Act 71 of 2008, codes of professional bodies such as South African Institute of Chartered Accountants (SAICA) and South African Institute of Professional Accountants (SAIPA) Codes, South African Revenue Services (SARS) brochures, bank brochures as well as access to a computer and the internet (DBE, 2011:9). In addition, “Each learner should have a textbook, Accounting stationery or workbook and a calculator” (DBE, 2011:9).

It is recommended that the school management team (SMT) takes responsibility for managing its assets skilfully and accountability should be emphasised. Schools should assess the needs of the various departments and ensure that they are well-equipped for each year. The District should work hand-in-hand with schools to check on the use of the resources.

As language of learning and teaching (LoLT) has been identified as a barrier to teaching, it is recommended that principals ensure that all subjects are taught in English, as per policy. It is recommended that the schools implement the teaching English Across the Curriculum as a means to strengthen the LoLT from the earliest grades (DBE, 2013). It is also recommended that there is a language policy in the school and that teachers encourage learners to use instructional language in or outside classroom (DBE, 2016:1).

5.5.5 Recommendation 5-Community Level

Parental involvement in the education system of the learners is of paramount importance because it has positive effects on the learners’ academic performance in all subjects. It is recommended that as parents are the ‘owners’ of the school within the community, they should be encouraged to participate in all possible ways such as volunteering at school, communicating with teachers, attending meetings and parent-teacher meetings and serving on the school governing board.

The school and the parents should form a triangular partnership to achieve the needs and wants of the learners. The schools should initiate parent involvement so that they have positive attitude towards school work, develop a good work ethic and avoid needless absenteeism.

5.5.6 Recommendation 6- Learner Level

It is recommended that the language of learning, seen as a barrier to learning, be incorporated into a language policy in the school. A further recommendation is that absenteeism should be curbed by the school management team developing strategies for encouraging daily attendance at school. In addition, as homework is part of the curriculum, a homework policy should also be developed to ensure that learners work independently at homework tasks and that these are regularly assessed to monitor teaching and learning, as per policy (DBE, 2011:23)

5.6 AVENUES FOR FURTHER RESEARCH

The research study should open up the following new priorities and avenues for further research in the field of Accounting.

- a) Validity of Assessment SBA -especially case study, projects and assignment.
- b) How to Increase Accounting literacy and mathematical skills?
- c) To identify further barriers for changing teaching methodology in Accounting.

5.7 LIMITATIONS OF THE STUDY

Limitations of the research study are effects and conditions that cannot be controlled. Possible limitations that may have influence on the results should be brought to the reader's attention. The limitation encountered in this research was the sizes of the samples. The samples were too small to ensure representative distribution of the population for results to be generalised. The research was limited to a population of four Accounting teachers and four Heads of Department from the Ximhungwe circuit in Bohlabela in Bushbuckridge Region. Four teachers and one Head of Department agreed to be recorded. Three heads of department refused to be recorded.

Bailey (2007) once argued that a case study might mislead the outcome because of the small population of the sample. Therefore, generalizations will not be statistical in nature. So as a result, a sample of four teachers and four Heads of Departments cannot therefore provide a base for quality generalisation of the whole country. Moreover, the presence of the researcher in the classroom during lesson observation may have affected the normal interactions and smooth teaching and learning as confirmed by Leedy and Ormrod (2010:147) who asserts that the

presence of a researcher may truly influence what participants say or how they behave during the lesson.

5.8 CONCLUDING REMARKS

Education is not a static entity; neither is it a block. It can change any time. It is a product of its own cause and as a result, should be monitored occasionally by all stakeholders to cover the gaps revealed by those who are thirst for knowledge. On the other hand, the needs of the society are dynamic and may change anytime. Therefore, the approaches to compete for these needs have to be revised accordingly.

Philosophy can only be increased by research on phenomena. After the research, one fills the gap in one's mind. It teaches one to be responsible and to respect efforts of others. One learns to take ultimate responsibility. In life, there are problems, which can stress. It is of paramount importance from the beginning to set a clear goal of what is expected in the process of research. The philosophy of learner-centred approaches is:

Tell me and I forget.

Teach me and I remember.

Involve me and I learn.

(Xuni)

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APPENDICES

APPENDIX A: UNISA COLLEGE OF EDUCATION ETHICS REVIEW COMMITTEE



UNISA COLLEGE OF EDUCATION ETHICS REVIEW COMMITTEE

2017/05/17

Dear Mr Mazvaramhaka,

REC Ref#: 2017/05/17/46775714/20/MC

Name: Mr MP Mazvaramhaka

Student#: 46775714

**Decision: Ethics Approval from
2017/05/17 to 2020/05/17**

Researcher: Name: Mr MP Mazvaramhaka
Telephone#: 0735344276
E-mail address: zvalazm@gmail.com

Supervisor: Name: Ms PK Nkhalane
Telephone#: 0124298898
E-mail address: nkalapk@unisa.ac.za

Working title of research:

The use of learner-centred approaches in teaching Accounting to enhance learners' performance at High Schools (Grades 10-12)

Qualification: M Ed in Curriculum Studies

Thank you for the application for research ethics clearance by the UNISA College of Education Ethics Review Committee for the above mentioned research. Ethics approval is granted for 3 years.

The medium risk application was reviewed by the College of Education Ethics Review Committee on 2017/05/17 in compliance with the UNISA Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment. The decision was approved on 2017/05/17.

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is



University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

relevant to the ethicality of the study should be communicated in writing to the UNISA College of Education Ethics Review Committee.

3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.
5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.
7. No field work activities may continue after the expiry date 2020/05/17. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

Note:

The reference number 2017/05/17/46775714/20/MC should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Yours sincerely,

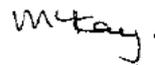


Signature

Chair of CEDU ERC: Dr M Claassens

E-mail: mcdtc@netactive.co.za

Tel: (012) 429 8750



Signature

Executive Dean: Prof VI McKay

E-mail: mckayvi@unisa.ac.za

Tel: (012) 429-4979



URERC 25.04.17 - Decision template (V2) - Approve

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
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Appendix B: Request for Permission to Conduct Research In Mpumalanga Department of Education

REF: Request for permission to conduct research in Mpumalanga Province

Title of the research study: *The use of learner-centred approaches in teaching Accounting to enhance performance at high schools (Grades 10 -12)*

Date: 12 February 2017

Mr. Director of Research in Department of Education

Mpumalanga Department of Education

Nelspruit,

Cell phone:..... and Email.....

Dear Director of Research in Department of Education

I, Michael Pasipanodya Mazvaramhaka, I am doing research under supervision of Ms. P.K. Nkalane senior lecturer in the Department of Curriculum and Instructional Studies towards a Master's in education at the University of South Africa. I am requesting you to carry out a research study entitled: "The use of learner-centred approaches in teaching Accounting to enhance performance at high schools (grades 10-12)", at selected four high schools from Ximhungwe Circuit in Bohlabela District in Bushbuckridge Region in your Province.

The aim of the study is to enhance Accounting performance at high schools (Grades 10 -12). Your Province has been selected because the enrolment in Accounting is decreasing due to poor performance. The study will entail observations and interviews of teachers and heads in the department of Accounting for two months (May and June).

The *benefits* of this study are: improvement in the pass rates, motivational aspect, increase in enrolment in Accounting as a subject.

The *potential risks* are: discomfort and inconvenience.

There will be no reimbursement or any incentives for participation in the research.

Feedback procedure will entail distribution of copies of the final product.

Yours sincerely

.....

MAZVARAMHAKA MICHAEL PASIPANODYA

(name of researcher)



education
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

Building No. 5, Government Boulevard, Riverside Park, Mpumalanga Province
Private Bag X11341, Mbombela, 1200
Tel: 013 766 5552/5115, Toll Free Line 0800 203 116

Litiko le Temfundvo, Umnyango we Fundo

Departement van Onderr wys

Ndzawulo ya Dyondzo

Mr. M.P. Mazvaramhaka

P.O. Box 619

XIMHUNGWE

1281

31 July 2017.

RE: APPLICATION TO CONDUCT RESEARCH: MR. MP. MAZVARAMHAKA

Your application to conduct research study was received and is therefore acknowledged. The title of your study reads thus: "The use of learner-centred approaches in teaching Accounting to enhance learners' performance at High School (grades 10-12).". I trust that the aims and the objectives of the study will benefit the whole department in particular the curriculum division. Your request is approved subject to you observing the provisions of the departmental research policy which is available in the departmental website. You are also requested to adhere to your University's research ethics as spelt out in your research ethics document.

In terms of the research policy, data or any research activity can only be conducted after school hours as per appointment with affected participants. You are also requested to share your findings with the relevant sections of the department so that we may consider implementing your findings if that will be in the best interest of the department. To this effect, your final approved research report (both soft and hard copy) should be submitted to the department so that your recommendations could be implemented. You may be required to prepare a presentation and present at the department's annual research dialogue.

For more information kindly liaise with the department's research unit @ 013 766 5476 or a.baloyi@education.mpu.gov.za.

The department wishes you well in this important project and pledges to give you the necessary support you may need.

MRS M.O.C MHLABANE
HEAD: EDUCATION

07/ 8, 17
DATE



Appendix C: Request for Permission to Conduct Research at High School (Hs3)

REF: Request for permission to conduct research at High School (HS3)

Title of the research study: *The use of learner-centred approaches in teaching Accounting to enhance performance at high schools (Grades 10 -12).*

Date: 17 August 2017

Mr.

HS3 High School (Department of Education)

P.Bag , Ximhungwe, 1281.

Cell phone:..... and

Email.....

Dear Principal Mr.....

I, Michael Pasipanodya Mazvaramhaka, am doing research under supervision of DR. P.K. Nkalane senior lecturer in the Department of Curriculum and Instructional Studies towards a Master in Education at the University of South Africa. I am requesting you to carry out a research study entitled: *The use of learner-centred approaches in Accounting to enhance performance at high schools (Grades 10-12)* at your institution.

The aim of the study is to enhance Accounting performance at high schools (Grades 10 -12).

Your School has been selected because it offers Accounting.

The study will entail observations and interviews of teachers and head in the department of Accounting.

The *benefits* of this study are: improvement in the pass rates, motivational aspect, increase in enrolment in Accounting subject.

The *potential risks* are: discomfort and inconvenience risks.

There will be no reimbursement or any incentives for participation in the research.

Feedback procedure will entail distribution of copies of the final product.

Yours sincerely

AZVARAMHAKA MICHAEL PASIPANODYA

	DEPARTMENT OF EDUCATION HLOMANI SECONDARY SCHOOL Emis NO. : 800 035 189
	PRIVATE BAG X7414 XIMHUNGWE 1281 CELL. NO. 082 768 5234 e-Mail. : hlomanisec@gmail.com / sydneyxinkanyi@gmail.com

Enq : Sibuyi S.X
Cell : 082 7685 234

Mr MP Mazvaramhaka
P.o Box 619
Ximhungwe
1281
31 August 2017

Dear Sir
RE: APPLICATION TO CONDUCT REARCH! YOURSELF

Your application to conduct research in our institution is granted based on the fact that it will assist the institution in a number of ways.

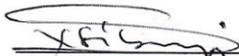
Your topic reads **“The use of learner centered approaches in teaching Accounting to enhance learners’ performance at high school (grade 10 to 12)”**. As a school community we believe your studies will assist the institution in assessing its input against the output of your studies. It will also pave way for learners to believe in themselves (self-confidence) and also allow them to show their true potential.

The institution therefore approves your request but however it should be taken into account that your project should not interfere with the school programmes.

We also request that you present institution with your final report so as to assist the institution to improve on its performance.

Thank you in anticipation.

Yours faithfully

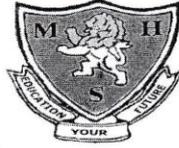

Principal(082 768 5234)


Nyathi F.S (SGB) 082 841 9229

HLOMANI SEC.SCHOOL
OFFICE OF THE PRINCIPAL
31 AUG, 2017
PRIVATE BAG 7414, XIMHUNGWE, 1281
EMAIL: hlomanisec@gmail.com
MPUMALANGA DEPARTMENT OF EDUCATION

MADLALA HIGH SCHOOL

Enq: Sambo PM
Cell: 083 555 4873/
072 870 0538



Private Bag X7416
Ximhungwe
1281
30 August 2017

EMIS NO: 800035198

ATTENTION: All staff members (Madlala Secondary School)

RE-PERMISSION TO CONDUCT RESEARCH: Mazvaramhaka Michael,
Pasipanodya

The above educator has applied for permission to conduct research for his masters degree in accounting as per attached. All process was duly followed. I therefore grant permission to him to carry out his planned research with full hope that his engagement with learners and educators will benefit the entire school.

I therefore appeal to all of our staff members to kindly co-operate with him towards his research and also lend assistance where required.

Thanking you in advance.

Yours sincerely
PM Sambo
Principal



MABARHULE HIGH SCHOOL

PRIVATE BAG X7411
XIMHUNGWE
1281



EMIS NO 800035196
STAND NO 560
LILLYDALE 'B' TRUST
XIMHUNGWE
1281

TEL/FAX (013) 7080 131

Enq: Madonsela M.E
Cell: 072 1876 827

Date: 04 - 09 - 2017

Mr. MP Mazvaramhaka
P.O Box 619
Ximhungwe
1281

RE: APPLICATION TO CONDUCT RESEARCH: MR MP MAZVARAMHAKA

We acknowledged receipt of your application to conduct a research study in our school. Your request is accepted. We would like to draw your attention to the fact that any research activity can only be conducted after school hours as per appointment with affected participants.

We hope that the aims and objectives of your study will benefit our learners.

The school wishes you well in this project.

Yours Faithfully

Madonsela M.E.
(Principal)



EMIS : 800035195
Enq: Makhubele M.
0827393497
082 400 5589

Stand No: 377
Croquet Lawn Trust
Ximhungwe Circuit
1281
lukahighschool@gmail.com



Luka High School
Private Bag x7402
Ximhungwe
1281

31 August 2017

MR MAZVARA MHAKA MP

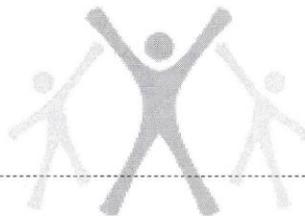
SIR

PERMISSION TO CONDUCT RESEARCH FOR A MASTER'S DEGREE.

1. The above matter refers.
2. In response to your request to do research at our school, we hereby grant you permission to conduct your research.
3. You are allowed to interview educators at your convenience.

Yours truly

School manager



We strive to achieve

Appendix D: Participant Information Sheet (A Letter for Consent and Assent)

Date: 17 August 2017

TITLE: The use of learner-centred approaches in teaching Accounting to enhance performance at high schools (Grades 10 -12).

DEAR PROSPECTIVE PARTICIPANT

My name is Michael Pasipanodya Mazvaramhaka. I am doing research towards a Master in Education at the University of South Africa, under the supervision of DR. P.K. Nkalane senior lecturer in the Department of Curriculum and Instructional Studies. I am inviting you to participate in a study entitled: The use of learner-centred approaches in teaching Accounting to enhance performance at high schools (Grades 10 -12).

WHAT IS THE PURPOSE OF THE STUDY?

This study is expected to collect important information that could enhance performance at high schools (Grades 10 -12) (FET Band).

WHY AM I BEING INVITED TO PARTICIPATE?

You are invited because you teach Accounting at a high school.

I obtained your contact details from the circuit and there will be four high school Accounting teachers and heads of commercial department

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

The study involves observation and interviews. The questions will be structured and will be on the methods of teaching. The interview will take forty minutes. The lesson observation will take the length of your lesson.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

There are no possible financial benefits for the participant. There will be professional growth as foreseeable benefit.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

Potential level of inconvenience in participating in this research is that one of time.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name will not be recorded anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research (*confidentiality*) **OR** Your name will not be recorded anywhere and no one will be able to connect you to the answers you give (*anonymity*). Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings (*confidentiality*).

Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber, external coder, and members of the Research Ethics Review Committee. Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records.

You kindly informed that anonymous data may be used for other purposes, such as a research report, journal articles and/or conference proceedings, but individual participants will not be identifiable in such a report.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

Hard copies of your answers will be stored by the researcher for a period of five years in a locked filing cabinet in Justicia for future research or academic purposes; electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval. After five years information will be destroyed, hard copies will be shredded and

electronic copies will be permanently deleted from the hard drive of the computer through the use of relevant software.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

There are no financial benefits

HAS THE STUDY RECEIVED ETHICS APPROVAL

This study has received written approval from the Research Ethics Review Committee of the Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Mazvaramhaka Michael Pasipanodya on 0735344276 or email zvalazm@gmail.com. The findings are accessible as from 01-11-2017.

Should you require any further information or want to contact the researcher about any aspect of this study, please contact him on the above details.

Should you have concerns about the way in which the research has been conducted, you may contact my supervisor DR. P.k. Nkalane at cell phone 012 4298 898 and email: Nkalapk@unisa.ac.za

Thank you for taking time to read this information sheet and for participating in this study.

Thank you.

Mazvaramhaka

Michael

Pasipanodya.

(surname and forenames)

signature

Appendix E: A Letter Requesting Teachers and HODs to Participate in an Interview

17 August 2017

A LETTER REQUESTING TO PARTICIPATE IN AN INTERVIEW

Dear _____

This letter is an invitation to consider participating in a study I, Michael Pasipanodya Mazvaramhaka am conducting as part of my research as a master's student on a topic entitled: *The use of learner-centred approaches in teaching Accounting to enhance performance at High schools (Grades 10 -12)*, at the University of South Africa. Permission for the study has been given by Curriculum and Instructional Studies Department of Education and the Ethics Committee of the College of Education, UNISA. I have purposefully identified you as a possible participant because of your valuable experience and expertise related to my research topic.

I would like to provide you with more information about this project and what your involvement would entail if you should agree to take part. The importance of the research is to promote learner-centred approaches in high schools. In this interview I would like to have your views and opinions on this topic. This information can be used to improve performance in Accounting at high schools (Grades 10 -12).

Your participation in this study is voluntary. It will involve an interview of in length to take place in a mutually agreed upon location at a time convenient to you. You may decline to answer any of the interview questions if you so wish. Furthermore, you may decide to withdraw from this study at any time without any negative consequences.

With your kind permission, the interview will be audio-recorded to facilitate collection of accurate information and later transcribed for analysis. Shortly after the transcription has been completed, I will send you a copy of the transcript to give you an opportunity to confirm the accuracy of our conversation and to add or to clarify any points. All information you provide is considered completely confidential. Your name will not appear in any publication resulting from this study and any identifying information will be omitted from the report. However, with your permission,

anonymous quotations may be used. Data collected during this study will be retained on a password protected computer for 5 years in my locked office.

The benefit of this study is professional growth and the only risks foreseeable are discomfort and inconvenience to you as a participant in this study. You will not be reimbursed or receive any incentives for your participation in the research.

If you would like to be informed of the final research findings, please contact: Mazvaramhaka Michael Pasipanodya on 0735344276 or email zvalazm@gmail.com. The findings are accessible as from 01 November 2017.

If you have any questions regarding this study, or would like additional information to assist you in reaching a decision about participation, please contact me at the above mentioned information.

I look forward to speaking to you and thank you in advance for your assistance in this project. If you accept my invitation to participate, I will request you to sign the consent form.

Yours sincerely

Mazvaramhaka Michael Pasipanodya

Researcher's name (print)

Date: _____

Researcher's signature:

Appendix F: Interview Schedule with an Accounting HOD

17 August 2017

Dear Participant

I would like to thank you for taking your time to meet me today.

My name is Mazvaramhaka Michael Pasipanodya and I would like to talk to you about teaching/ learning approaches in accounting as a subject in department.

The interview will take about 40 minutes. I will be tape-recording the interview because I do not want to miss any data from you. I will be taking field notes during the process.

All responses from you will be kept confidential. This means that any data I include in my dissertation of limited scope will not identify you as the respondent. You will only be identified as a participant in the research study. Remember all participants should answer the questions they want and are free to end the interview any time should there be misunderstandings.

Are there any questions before we start with the interview?

Question Schedule

1. Why are you interested in heading Accounting department?
2. What does learner-centred approach involve?
3. What does Teacher-centred approach involve?
4. Which methods do your teachers use when teaching Accounting?
5. What is the nature and scope of existing learner-centred approaches in High schools (grades 10-12)?
6. Which methods do you encourage teachers to use
7. And why do you prefer those methods?
8. In which methods do most learners participate productively?
9. What challenges do you face when teachers use learner-centred approaches?
10. What challenges do teachers in your department face when they use learner-centred approaches?

11. What are the implications of learner-centred instructional approaches for the quality of teaching in your department?
12. What are the implications of learner-centred instructional approaches for the quality of learning in your department?
13. What are the implications of learner-centred instructional approaches for the quality of assessment in your department?
14. What do you think are the reasons why learners fail accounting?
15. Why is the enrolment in Accounting decreasing in high schools?
16. How can learner-centred instructional approaches in High schools (grade 10-12) be improved to enhance performance of the learners?

Closure:

Is there anything more you would like to add to our conversation?

I will be analyzing the information that I have collected and submitting a draft report to UNISA in the next two months. I will be happy to send you a copy of the product to read if you are interested.

Thank you for your time.

Mazvaramhaka Michael Pasipanodya

Signature



Cell No. :073 5344 276

E-mail: zvalazm@gmail.com

Appendix G: Interview Schedule with Accounting Teachers

17 August 2017

Dear Participant

I would like to thank you for taking your time to meet me today.

My name is Mazvaramhaka Michael Pasipanodya and I would like to talk to you about teaching/ learning approaches in accounting as a subject that you chose.

The interview will take about 40 minutes. I will be tape-recording the interview because I do not want to miss any of your data from you. I will be taking field notes during the process.

All responses from you will be kept confidential. This means that any data I include in my dissertation of limited scope will not identify you as the respondent. You will only be identified as a participant in the research study. Remember all participants should answer the questions they want and are free to end the interview any time should there be misunderstandings.

Are there any questions before we start with the interview?

Question Schedule

1. Why are you teaching Accounting?
2. What does learner-centred approach involve?
3. What does Teacher-centred approach involve?
4. Which methods do you use when teaching Accounting?
5. What is the nature and scope of existing learner-centred approaches in High schools (grades 10-12)?
6. Which methods do you use most?
7. And why do you prefer those methods?
8. In which methods do most learners participate productively?
9. What challenges do you face when you use learner-centred approaches?
10. What are the implications of learner-centred instructional approaches for the quality of teaching?
11. What are the implications of learner-centred instructional approaches for the quality of learning?
12. What are the implications of learner-centred instructional approaches for the quality of assessment?

13. What do you think are the reasons why learners fail accounting?
14. Why is the enrolment in Accounting decreasing in high schools?
15. How can learner-centred instructional approaches in High schools (grade 10-12) be improved to enhance performance of the learners?

Closure:

Is there anything more you would like to add to our conversation?

I will be analyzing the information that I have collected and submitting a draft report to UNISA in the next two months. I will be happy to send you a copy of the product to read if you are interested.

Thank you for your time.

Mazvaramhaka Michael Pasipanodya



Signature

Cell No. :073 5344 276

E-mail address: zvalazm@gmail.com

Appendix H: Interview Transcript of HOD 3 from HSC 3

VENUE: HALL

08-08-2017

TIME: 14: 40

DURATION: 30 MINUTES

INTERVIEWER: MAZVARAMHAKA M.P. INTERVIEWEE: H3 FROM HS3

INTERVIEWER: I would like to thank you for taking your time to meet me today.

My name is Mazvaramhaka Michael Pasipanodya and I would like to talk to you about teaching/ learning approaches in accounting as a subject that you chose.

The interview will take about 30 minutes. I will be tape-recording the interview because I do not want to miss any of your data from you. I will be taking field notes during the process.

All responses from you will be kept confidential. This means that any data I include in my dissertation of limited scope will not identify you as the respondent. You will only be identified as a participant (H3 from HS3) in the research study. Remember all participants should answer the questions they want and are free to end the interview any time should there be misunderstandings.

Are there any questions before we start with the interview?

INTERVIEWEE: No questions at all. We can start the interview.

INTERVIEWER: Would you mind telling me your life history in teaching?

INTERVIEWEE: No I would not mind. I started teaching in 1991 after completing Bachelor in Education. I have twenty-four years of teaching experience at secondary schools. I have been the head of commerce department since 2005.

INTERVIEWER: Twelve years of heading the commercial department means that you are interested in commercial subjects. Why are you interested in heading commercial department?

INTERVIEWEE:

I am interested in heading the department because it is a challenging department even the subjects are challenging subjects.

INTERVIEWER: What does learner-centered approach involve?

INTERVIEWEE: Learner-centred approaches are approaches which involve the learners more than the teacher. Learners do more participation during and after lessons whilst the teachers do little work of preparation of challenging tasks

INTERVIEWER: What does teacher-centered approach involve?

INTERVIEWEE: Teacher-centred approaches are different from learner-centred approaches in that teacher-centred approaches are teaching approaches which involve the teacher at the centre of learning. Teachers do more work than the beneficiaries of education the learners themselves.

INTERVIEWER: Which methods do your teachers use when teaching Accounting?

INTERVIEWEE: According to my experience as a head of commercial department the teachers use both approaches. Teachers seem not to know the difference between the two classes of methods.

INTERVIEWER: Why do you think so?

INTERVIEWEE: The teachers claim to be using learner-centred approaches whenever you observe them teaching. None wants to be associated with teacher-centred approaches. I have observed many teachers many times confusing these methods. They take too much time teaching using question and answer in front of learners. The learners do not participate at all. What I noted was that the learners also struggle to answer the questions in the medium of instruction

INTERVIEWER: What is the nature and scope of existing learner-centred approaches in High schools (grades 10-12)?

INTERVIEWEE: The nature and scope of existing learner-centred approaches in High schools (grades 10-12) are not that great. The learner-centred approaches are rarely used alone. Teachers mix these methods in high schools because they need ignition like question and answer and telling methods for few minutes.

INTERVIEWER: Which methods do you encourage teachers to use?

INTERVIEWEE: Teachers who teach Accounting use both approaches. Teachers seem not to know the differences between the two methods. When you ask the teacher, 'which methods are you going to use during lesson observation?' He/ she will tell you that I am going to use learner-centred approaches. They are forced to change their methods by the learners. None wants to be associated with teacher-centred approaches.

INTERVIEWER: And why do you prefer those methods?

INTERVIEWEE: As a head of department I prefer both methods because each method has its own advantages and disadvantages as well. I prefer learner-centred approaches with a bit of teacher-centred approaches because learners participate well when they are used effectively. The learners will own the product, and will not blame anyone for the failure.

INTERVIEWER: In which methods do most learners participate productively?

INTERVIEWEE: The learners participate more productively in learner-centred approaches. It gives them more time participate during and after the lessons.

INTERVIEWER: What challenges do you face when teachers use learner-centred approaches?

INTERVIEWEE: The challenges that we face when using learner-centred approaches are the coverage of annual teaching plan. The learners cannot pace with the teacher because of the medium of instruction. There is also a problem of resources such as calculators, projectors, television and internet. Some school administrators are to blame for not giving the teachers the few resources provided by the government. She said that some schools were given all these things but they are not in use.

INTERVIEWER: You said some administrators do not give teachers the available materials. Why do they behave in this way?

INTERVIEWEE: Probably they fear accountability at the expense of the beneficiaries of the system. I think they fear that the equipment can be stolen or a matter of under rating the capabilities of their teachers when it comes to the use of the equipment.

INTERVIEWER: What challenges do teachers in your department face when they use learner-centred approaches?

INTERVIEWEE: The most well-known challenges are the coverage of annual teaching plan(ATP). The learners cannot pace with the teacher because of the medium of instruction. Learners do not know Accounting concepts and language and as a result become demotivated towards Accounting. In addition the number of textbooks is decreasing every year because of lack of policies in schools. Learners do not return books at the end of the year. Some principals threaten the earners and the parents by withholding the reports so that the learners can bring the textbooks. They never return the textbooks because they claim to know their constitutions rights. Learner-centred approach needs resources to be available to each learner.

INTERVIEWER: What are the implications of learner-centred instructional approaches for the quality of teaching in your department?

INTERVIEWEE: The effect of learner-centred instructional approaches for the quality of teaching in my department of commerce is better performance of learners.

INTERVIEWER: What are the implications of learner-centred instructional approaches for the quality of learning in your department?

INTERVIEWEE: The implication of learner-centred approaches on quality of teaching in the department is best learning provided they are applied effectively.

INTERVIEWER: What are the implications of learner-centred instructional approaches for the quality of assessment in your department?

INTERVIEWEE: Assessment is good provided it is done properly. I am not happy with the nature of assessment in Accounting because the approaches in Accounting may not reflect the true picture of the ability of learners because learners are required to do tasks like project, case study and assignment at home. Learners have a bad tendency of coping each other on the morning of due date. So the research is only done by very few learners. Therefore, the assessment will not be a quality assessment all. This compromises the performance of learners.

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

INTERVIEWEE: Most of the learners fail Accounting because of the following reasons: problem of comprehending the medium of instruction, poor arithmetical skills and poor foundation skills from Economic and Management Sciences (EMS).

The department is being unfair. It is not preparing the grades 8 and 9 for their careers because they are offering so many subjects at this phase. The curriculum is offering too much especially in Economic and Management Sciences. Accounting is not given little attention yet it is a practical subject. The exercises for Accounting are limited to theory.

INTERVIEWER: Why is the enrolment in Accounting decreasing in high schools?

INTERVIEWEE: Well known challenges are the coverage of annual teaching plan. The learners cannot pace with the teacher because of the medium of instruction. Learners do not know Accounting concepts and language and as a result become demotated towards Accounting.

INTERVIEWER: How can learner-centred instructional approaches in High schools (grade 10-12) be improved to enhance performance of the learners?

INTERVIEWEE: To enhance performance of learners in Accounting can only be achieved if the learners and parents change their attitudes towards Accounting and school in general. The department of education should conduct in-services on learner-centred approaches. Parents should also assist with homework supervision to maintain their children's progress on daily basis. Accounting is a practical subject and therefore needs more time of practice at school and at home. The teachers who

teach Economic and Management Sciences (EMS) should teach the aspects of Accounting well.

INTERVIEWER: Closure: Is there anything more you would like to add to our conversation? I will be analyzing the information that I have collected and submitting a draft report to UNISA in the next two months. I will be happy to send you a copy of the product to read if you are interested.

Thank you for your time.

Mazvaramhaka Michael Pasipanodya

Signature

A rectangular box containing a handwritten signature in blue ink. The signature is cursive and appears to read 'M. Pasipanodya'.

Cell No. :073 5344 276

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Appendix I: Interview Transcript of Teacher Number2 (T2

VENUE: CLASSROOM

06-09-2017

TIME: 14:35

DURATION: 35 MINUTES

INTERVIEWER: MAZVARAMHAKA M.P.

INTERVIEWEE: T2 FROM HS2

INTERVIEWER: I would like to thank you for taking your time to meet me today.

My name is Mazvaramhaka Michael Pasipanodya and I would like to talk to you about teaching/ learning approaches in accounting as a subject that you chose.

The interview will take about 35 minutes. I will be tape-recording the interview because I do not want to miss any of your data from you. I will be taking field notes during the process.

All responses from you will be kept confidential. This means that any data I include in my dissertation of limited scope will not identify you as the respondent. You will only be identified as a participant (H2 from HS2) in the research study. Remember all participants should answer the questions they want and are free to end the interview any time should there be misunderstandings.

Are there any questions before we start with the interview?

INTERVIEWEE: No.

INTERVIEWER: Would you mind telling me your life history in teaching?

INTERVIEWEE: Yes, I can tell you the history. I started teaching in January 2017. I completed Bachelor in Accounting I am completing one year end of this year.

INTERVIEWER: Thanks so much, so eight months of teaching Accounting is a lot of experience. It means that you are interested in commercial subjects so much. Why are you interested in teaching Accounting in high schools?

INTERVIEWEE: I am interested in teaching Accounting because I was interested in the subject even at high school when I was a student. I have a passion for the subject. I have strong feeling of helping learners in this particular commercial subject because it is the base of economic activities. Economic activities have to be recorded.

INTERVIEWER: I understand that when teaching Accounting teachers use different methods of teaching including learner-centred approaches. What does learner-centred approach involve?

INTERVIEWEE: Learner-centred approaches are methods where the learners do the most of the work while the teacher will be guiding them in the process, for example group-work and individual-work.

INTERVIEWER: Teacher-centred approach is also one of the methods used when teaching Accounting, what does it involve?

INTERVIEWEE: Learner-centred approaches are different from teacher-centred approaches. Teacher-centred approaches the teacher has to do more work than the learners. Teachers spend most of the time explaining while the learners listening and doing less work.

INTERVIEWER: Which methods do you use when teaching Accounting?

INTERVIEWEE: I use discussion, presentation, simulation and many others. I use these methods most because learners understand better when I teach.

INTERVIEWER: What are the nature and scope of existing learner-centred approaches in High schools (grades 10-12)?

INTERVIEWEE: The nature and scope of existing learner-centred approaches in High schools (grades 10-12) is minimal because of language problem. Learners are failing to read and writing. This limits the scope of the methods in high schools.

INTERVIEWER: Which methods do you use most?

INTERVIEWEE: I use discussion, presentation, simulation and many others.

INTERVIEWER: And why do you prefer those methods?

INTERVIEWEE: I use these methods most because learners understand better and there is maximum participation.

INTERVIEWER: In which methods do most learners participate productively?

INTERVIEWEE: Learners participate more productively in individual work, groups peer-peer groups because most of them shy to talk in the medium of instruction. In groups they speak in home language. As individuals they will be quite, but doing some work.

INTERVIEWER: What challenges do you face when you use learner-centred approaches?

INTERVIEWEE: One of the biggest challenges being faced by the Accounting teachers is language barrier. Lack of good command of language leads them to be dormant, thereby affecting active participation.

The enrolment in the lower grades is playing an adverse role in the challenges which are then met in grades 10 to 12. The classes of grades 8 and 9 are fully packed that

there is no space for the movement of the teachers during lessons. Economic and Management Science (EMS) suffers a lot because of the three learning areas in it. The teaching is not effective from the lower grades.

The department is causing the challenges at the lower grades especially grades 8 and 9. Economic and Management Sciences (EMS) is not being given enough time. Only two hours per week.

INTERVIEWER: What are the implications of learner-centred instructional approaches for the quality of teaching?

INTERVIEWEE: The teachers will have less work to do in class. The teachers can spend most of their time preparing tools and new and challenging materials to learn.

INTERVIEWER: What are the implications of learner-centred instructional approaches for the quality of learning?

INTERVIEWEE: The implications of learner-centred approaches for the quality learning are that the learners' morals will improve. The change in morale will develop a good attitude towards the subject. Understanding of the subject becomes better. The learners can exchange ideas and improve critical thinking.

INTERVIEWER: What are the implications of learner-centred instructional approaches for the quality of assessment?

INTERVIEWEE:

Assessment in Accounting is not reliable because the learners copy each other and score high marks they fail to support during examination and as a result the class mark is rejected and the fail.

Learner-centred approaches enhance quality assessment. The teacher can easily know the challenging areas. This would assist in ensuring that quality of assessment improves as many questions will be based on challenging concepts. Quality assessment helps to evaluate the learning process.

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

INTERVIEWEE: The learners fail Accounting because of poor background and lack of positive attitude towards the subject. The learners and the parents marginalize the subject. Most of the parents prefer Science subjects because during their time of schooling they did not have commercials. The learners in Accounting fail because they are not committed to school class work and home work. They are very slow in reacting.

INTERVIEWER: Why is the enrolment in Accounting decreasing in high schools?

INTERVIEWEE: The enrolment in Accounting is decreasing because of the department policy which states that Accounting should be taken together with Mathematics. Most of the learners are afraid of Mathematics.

INTERVIEWER How can learner-centred instructional approaches in Schools (grade 10-12) be improved to enhance performance of the learners?

INTERVIEWEE: Teacher-centred approaches can be improved by implementing digital learning approaches, encouraging learners to participate. More resources should be channelled to Accounting.

INTERVIEWER: Closure: Is there anything more you would like to add to our conversation? I will be analyzing the information that I have collected and submitting a draft report to UNISA in the next two months. I will be happy to send you a copy of the product to read if you are interested.

Thank you for your time.

Mazvaramhaka Michael Pasipanod

Signature



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Appendix J: Observation Schedule with an Accounting Teacher

Observation Schedule

Name of teacher: A _____

Highest professional qualifications: _____

Highest academic qualifications: _____

Gender: _____

Grade : _____

Number of pupils in class: _____

Subject observed: _____

Date: _____ Time: _____

Teacher's professional documents and comments

Total marks %		SCORES					
		0	1	2	3	4	5
1	Clarity of aims						
2	Appropriateness of the aims						
3	Organisation of the lesson						
4	Methodology: a)introduction..... b)stages..... c)conclusion.....						
5	Preparation of audio visual aids						
6	Selection of content						
7	Introduction of the lesson						
8	Clarity of presentation						
10	Pacing of the lesson						
11	Learners' participation and attention-problem solving						
12	Use of chalkboard						
13	Use of audio visual aids-problem solving						
14	Educator/learners' rapport						
15	Conclusion						
16	Evaluation-(role of teacher and learners)						
17	Classwork- problem solving						

18	Homework-problem solving						
19	Marking and recording of learners' work(role of teacher)						
20	Remedial aid-problem solving						

Signature of Observer



Signature of Teacher.....

Appendix K: Editing Report

EDITING SERVICES

To whom it may concern

This letter serves to confirm that editing and proofreading was done for:

MICHAEL PASIPANODYA MAZVARAMHAKA

**THE USE OF LEARNER-CENTRED APPROACHES IN TEACHING ACCOUNTING
TO ENHANCE LEARNERS' PERFORMANCE AT HIGH SCHOOLS (GRADES 10-
12)**

**MASTER'S IN EDUCATION
Curriculum and Instructional Studies
College of Education
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APPENDIX L: TURNITIN REPORT

Turnitin Originality Report

THE USE OF LEARNER-CENTRED APPROACHES IN TEACHING ACCOUNTING TO ENHANCE LEARNERS' PERFORMANCE AT HIGH SCHOOLS (GRADE 10-12) by Michael Pasipanodya Mazvaramhaka



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