

**MANAGING TEACHING AND LEARNING OF ACCOUNTING IN SECONDARY  
SCHOOLS IN MAFIKENG AREA OFFICE**

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Diploma in Accounting education (Dip with Distinction), BCom. Chartered Accounting (degree), PGCE, B.Ed. (Distinction). (Hons) Edu Mgt., Laws and System (Distinction).

*DISSERTATION SUBMITTED IN FULFILLMENT OF THE REQUIREMENTS FOR THE  
DEGREE OF MASTER OF EDUCATION MANAGEMENT IN THE FACULTY OF  
EDUCATION AND TRAINING AT THE MAFIKENG CAMPUS OF THE NORTH-WEST  
UNIVERSITY*

SUPERVISOR: PROFESSOR PONTSO MOOROSI

CO-SUPERVISOR: Dr. ANDRE BECHUKE

NOVEMBER 2016



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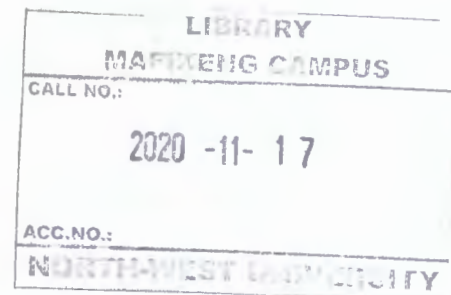
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NOVEMBER 2016



## DECLARATION

I, Nwosu Lilian Ifunanya, hereby declare that this study *Managing teaching and learning of Accounting in secondary schools in Mafikeng Area Office* is my original work and has not been submitted to this institution or any other higher education institution for the award of a tertiary qualification before. All sources cited have been indicated and duly acknowledged by means of complete references.

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Nwosu L.I (23012064)

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Date

## **APPROVAL FOR SUBMISSION**

This dissertation has been approved for submission by my authority as the candidate's University supervisor and co-supervisor.

Professor Pontso Moorosi

Dr. Bechuke Andre

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Signed

Date

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## **DEDICATION**

I dedicate this piece of work to God Almighty, the giver of knowledge, who gave me the grace and strength to complete this study.

## **ABSTRACT**

### **MANAGING TEACHING AND LEARNING OF ACCOUNTING IN SECONDARY SCHOOLS IN MAFIKENG AREA OFFICE.**

The aim of the study was to investigate various ways in which the School Management Teams (SMTs) and Accounting educators manage the teaching and learning of Accounting in secondary schools. The aim was addressed by conducting the relevant literature survey and undertaking an empirical investigation. A qualitative approach which was modelled on the case study research design was used to find out ways the teaching and learning of Accounting are managed in schools. The study used interviews, observations and document analyses to collect data. Two schools were selected in Mafikeng area of the North West Province. Here, all the SMTs that contribute to the management of teaching and learning of Accounting were research participants. Participants also consisted of the principal, deputy principal and the Accounting HoDs in the two schools. Accounting educators were interviewed and observed while teaching. The data was analysed through open coding and the findings were presented and discussed. The main findings of this study revealed that: the Accounting educators and Accounting HoDs face a lot of challenges in the management of the teaching and learning of Accounting and limited support is provided to them for effective management of Accounting as a subject in the schools. The study recommends that training, support, and action plan approaches should be used by the SMTs, Accounting educators and DoE to manage the teaching and learning of Accounting in secondary schools. The researcher concludes that the study might inform SMTs and Accounting educators of the various ways in which they can manage the teaching and learning of Accounting.

## **KEY CONCEPTS**

School Management Teams (SMTs); Accounting; teaching and learning; school management and leadership; Accounting educators; Accounting learners and secondary schools.

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## **ABBREVIATIONS**

AO:	Area Office
BCom:	Bachelor of Commerce
BRS:	Bank Reconciliation Statement
CA:	Chartered Accountant
CAPS:	Curriculum and Assessment Policy Statements
COTL:	Culture of Teaching and Learning
DBE:	Department of Basic Education
DoE:	Department of Education
EMS:	Economic and Management Science
FA:	Financial Accountant
FET:	Further Education and Training Phase
GAAP:	General Accepted Accounting Practice
HoD:	Head of Department
IQMS:	Integrated Quality Management System
ITES:	International Teachers' Exchange Service
LTSM:	Learners' Teaching and Support Materials
NCS:	National Curriculum Statement
NMMD:	Ngaka Modiri Molema District
NW:	North West
NZCETA:	New Zealand Commerce and Economics Teacher Association
PAM:	Personal Administrative Measure



PSF:	Professional Support Forum
PWC:	Pricewaterhouse Coopers
SADTU:	South African Democratic Teachers' Union
SAICA:	South African Institute of Chartered Accountants
SAIPA:	South African Institute of Professional Accountants
SMTs:	School Management Team
TSA:	Training, Support and Action plan model
VAT:	Value Added Tax

## **CHAPTER ONE**

### **ORIENTATION TO THE STUDY**

#### **1.1 INTRODUCTION AND BACKGROUND OF THE STUDY**

This study focuses on managing teaching and learning of Accounting as a subject in South African secondary schools in the Mafikeng Area. In particular, this study looks into how the School Management Teams (SMTs) as well as the Accounting educators manage the teaching and learning of Accounting. According to Schreuder (2014:1) Accounting is a subject that has received increased criticism because of the poor performance of learners. This poor performance in Accounting concerns SMTs and Accounting educators (Letshwene, 2014:2). Ozden (2008:633) affirms that Accounting educators contribute to the poor performance of learners because they do not have adequate knowledge in Accounting content and because they are not properly trained and equipped to teach Accounting competently. The subject encompasses Accounting knowledge, skills and values that focus on financial Accounting, managerial Accounting and auditing fields, which prepare learners for a variety of career opportunities (DBE, 2010:8). Landelani Recruitment Group (2010: 1) identified Accounting as one of the subjects in which educators encountered learners with reading problems, arithmetic deficiency and language problems. These problems and others relating to subject content and curriculum exist because teachers are not well equipped to teach Accounting (Letshwene, 2014:1). The purpose of this investigation is not in the delivery of the content as such, but on how the SMTs and Accounting educators in schools manage the teaching and learning of Accounting.

SMTs provide leadership and support for teaching and learning in South African schools. These teams comprise all educators with management roles within the school – the principal, deputy principal(s) and Heads of Department (HoDs). When the SMT is working well, it provides good potential for generating and sustaining high quality teaching and learning (DOE 2008:19). Leithwood, Day, Sammons, Harris & Hopkins (2006:10) claim that good SMTs organise their educators into highly effective teaching teams; sharing their expertise on common learning areas to improve teaching and maximise learner outcomes. SMTs also have strong positive influence on staff motivation, commitment and working conditions, leading to enhanced classroom practices. This study therefore investigates various ways in which SMTs as leaders as well as the Accounting educators manage the teaching and learning of Accounting in

secondary schools and various ways in which SMTs develop staff capacity to ensure effective teaching and learning of Accounting.

Accounting is offered as a subject in both public and private schools in South African high schools, in the learning area of Economic and Management Science (EMS). This EMS learning area is combined with Economics and Business Studies which can also be referred to as commerce cluster subjects. Accounting, as a subject in its own right, starts getting fully taught from Grade 10 to 12 in the Further Education and Training (FET) phase (Rajoo, 2012:9). According to Rajoo, when the new Accounting FET curriculum was implemented in Grade 10 in 2006, educators had to make sense of a new curriculum with little support from the Department of Education (DoE). Apart from a week of training conducted by facilitators that were new to this curriculum themselves, it was left to internal school Heads of Department (HoDs) to orientate educators within the Accounting departments (Rajoo, 2012:9).

The new curriculum has additional topics and new assessment strategies such as the Accounting records of a manufacturing concern, the control of VAT, internal control measures, ethical considerations, and the analysis and interpretation of varied business data for decision making (DoE, 2009). Van Romburgh (2014: 3) highlights that the addition made to the Accounting curriculum, if implemented and taught correctly, should provide South African universities with better quality Accounting learners in future. It follows therefore that educators teaching this subject in schools also need the necessary support as well as good training on the new content in order to teach effectively. This support arguably enables the Accounting learners to have a firm grasp of the content of the Accounting curriculum and prepare them to cope with Accounting in higher education.

The Department of Education (2007:1) asserts that schools are committed to providing an environment for the delivery of quality teaching and learning. This is evident in the mission statement that “our vision is of a South Africa in which all people have equal access to lifelong education and training opportunities which will contribute to the improvement of quality of life as well as building a peaceful and democratic society” (DoE 1996:1). It should also be noted that lifelong education and training opportunities in schools first begin from good management teams and support. Leithwood *et al.* (2006:8) highlight that much more involvement of SMTs and educators is necessary in crafting and revising a school’s direction and vision so that ownership of the direction becomes widespread, deeply held and relatively resistant to the

vagaries of future leadership succession. This means that for this mission statement to be achieved there is need for management teams in schools to be visible and actively implementing various strategies to support Accounting educators as well as other educators in general. Therefore, the role of the SMTs is to adopt a critical perspective, constantly questioning how to improve teaching and learning in the school (DoE, 2008:13).

Glynis (2014: 3) states that Accounting is one of the scarce skills subjects. The economy needs students to enter the Accounting profession. It is one of the subjects that equips learners with a range of personal and professional skills. The education department's report noted that the overall percentage of Matric pass rate in Accounting was 65.7% in 2013, 68% in 2014 and 59.6% in 2015 (DBE 2015:2), suggesting a decline in performance in 2015. The education department's report also identified the percentage of distinctions in the subject **waned** in Accounting in 2014 from 4.9% to 4.1% in 2015. This indicates that the Accounting pass rate in schools is dropping; the reason for this decline is still unknown. However, when there is a drop in pass rate it usually means that one of the factors that enhances teaching and learning is affected and support could be one of them. The study therefore investigates various ways in which SMTs as leaders and Accounting educators in schools manage the teaching and learning of Accounting in secondary schools in order for effective teaching and learning to take place.

## **1.2. MOTIVATION FOR THE STUDY**

The necessity for this research is in conjunction with (among other things) the Minister of Basic Education's 2010 announcement of poor Matric results in critical subjects such as Mathematics, Science and Accounting. The Minister of Basic Education, Mrs Angie Motshekga, stated on the 6th January 2010 that subjects such as Mathematics, Science and Accounting need more attention because the pass rate for these subjects is low (South African Government Information, 2010: 461). According to Rajoo (2012: 15) educators struggle to effectively teach the current Accounting curriculum because of various changes in Accounting curriculum. Baard, Steenkamp, Frick & Kidd (2010:129) affirm that the overall academic performance, in the form of Grade 12 results, is a relatively strong predictor of success in first year Accounting in a university, even though the requirements set out by the South African Institute of Chartered Accounting (SAICA) for universities to allow high school students to study Chartered Accounting (CA) might be too lenient. According to SAICA (2010), students are not required to have Accounting as a school subject; Mathematics is the only requirement.

Yet, school subjects that have been identified as having an influence on the performance of students in first-year university Accounting are Grade 12 Mathematics and Grade 12 Accounting (Barnes, Dzansi, Wilkinson & Viljoen, 2009:36).

In addition, Rajoo (2012:13) highlights that poor teaching methods and preparation for examination, poor curriculum knowledge and in many cases educators' lack of content knowledge has contributed to the disappointing results in the overall performance in Accounting as a subject. Letshwene (2014:4) contends that if educators can teach all the basics of Accounting very well in Grade 10 and 11, learners are less likely to experience problems in Grade 12. Subsequently, educators could also change learners' negative attitudes about Accounting. He also highlights that in view of the latest developments, Grade 10 Accounting educators should be provided with the content of the new curriculum change so that they can teach with confidence.



Furthermore, it is observed that SMTs have a vital role to play helping educators to become competent and in transforming schools into centres of excellence. This is because SMTs have to work collaboratively with educators to come up with various strategies that would ensure the provision of quality education. The quality of effective teaching and learning provided by the school and levels of achievement greatly depend on the roles played by the SMTs as well as other stakeholders of the school in general. Bush et al. (2010: 163) suggest that “the core purpose of principalship is to provide leadership and management in all areas of the school to enable the creation and support of conditions under which high quality teaching and learning take place and which promote the highest possible standards of learner achievement.” Bush & Glover (2008:1) conclude that where SMTs operate successfully, they have great potential to improve classroom practice and the educator's management skills in teaching and learning; through HoDs sharing their ideas, developing school-wide policies and enacting consistent practice throughout the school.

Research has proven the significance of leadership in improving teaching and learning. Leithwood *et al.* (2010) confirm that leadership comes second to teaching and learning in terms of significance. This means that school leadership has to be strong and effective in order for teaching and learning to be successful. Bush, Kiggundu & Moorosi (2011:31) further contend that performance improvement remains the responsibility of the leadership within the school. This implies that the SMTs are predisposed to providing visionary leadership in their quest to

bring performance to the cutting edge. The South African National Education Policy Act 27 of 1996 requires educators to be subject specialists. Educators should be well-grounded in knowledge and skills related to their particular discipline and be aware of different approaches to teaching and learning their specific discipline (South Africa, 2010:47). However, evidence provided above suggests that Accounting as a subject may fall short of the necessary support and leadership from SMTs, hence educators lack the relevant skills and content knowledge without which they are unable to provide effective teaching and learning of Accounting. This therefore implies that there is need to research how the SMTs and Accounting educators manage the teaching and learning of Accounting.

### **1.3. PROBLEM STATEMENT**

Prior to the implementation of the National Curriculum Statement (NCS) in the Further Education and Training (FET) band (Grades 10-12); Accounting was regarded as the art of recording transactions (Rajoo, 2012:13). This heavy focus on financial Accounting recording and reporting influenced educators to use a procedural approach as a point of departure in the teaching and learning of the subject. As a result, many educators regarded knowledge of the recording or bookkeeping process as a major outcome for Accounting as a subject (DoE 2008a:8). This observation implies that the traditional format for the teaching of Accounting was too narrow, too procedural and too mechanical, and forced the learners to rely on memory only (Duff & McKinstry, 2007:30). Ngwenya (2014:172) affirms that learners' reasoning abilities and the practice of reflecting on the financial information through solving problems were hardly ever addressed or assessed in the old Accounting curriculum. This brought about the changes in the Accounting curriculum in 2005. New content was included in the curriculum: this was aimed to restructure the old and new topics in the syllabus and in new ways of facilitating learners' learning. The problem facing Accounting educators as well as the SMTs is to adopt a way to change their teaching and assessment practices and to align them with the requirements of the new curriculum in order to enable effective management of teaching and learning of Accounting in secondary schools. Through this, the purpose of Accounting as a subject in schools would be realised.

This study therefore investigates how the teaching and learning of Accounting is managed by the SMTs and Accounting educators in secondary schools in the Mafikeng Area.

## **RESEARCH QUESTIONS:**

The main research question for this study is:

- How is the teaching and learning of Accounting managed by the SMTs and Accounting educators in the secondary schools in Mafikeng Area Office?

The above main question is divided into the following sub-questions:

- What is the nature and scope of teaching and learning in Accounting classrooms in the secondary schools in Mafikeng Area Office?
- What is the level of learner performance in Accounting in secondary schools in Mafikeng Area Office?
- What are the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools?
- What are the different support strategies provided by the school to the Accounting educators in secondary schools?
- In what ways are the teaching and learning of Accounting managed by SMTs in secondary schools?
- In what ways can teaching and learning of Accounting be improved?

## **1.4. AIMS AND OBJECTIVES OF THE STUDY**

### **Main aim:**

The main aim of the study is:

- To investigate how the SMTs and Accounting educators manage the teaching and learning of Accounting in the secondary schools in Mafikeng Area Office.

The objectives derived from the main aim of this study are to examine:

- The nature and scope of teaching and learning in Accounting classrooms in the secondary schools in Mafikeng Area Office.
- The level of learner performance in Accounting in secondary schools in Mafikeng Area Office.
- The challenges faced by Accounting educators and Accounting HoDs in teaching Accounting in schools.
- The different support strategies provided by the school to the Accounting educators in secondary schools.
- Ways in which SMTs manage the teaching and learning of Accounting in secondary schools.

- Ways in which managing teaching and learning of Accounting can be improved.

## **1.5. THEORETICAL FRAMEWORK USED IN MANAGING TEACHING AND LEARNING OF ACCOUNTING**

The study used instructional leadership theory to guide the literature review and explain the findings. Bush (2008:23) identified different educational leadership and management models that have been used to explain practices of managers in schools for decades. From these, instructional leadership was deemed appropriate and most relevant to explain SMTs practices and strategies in supporting teaching and learning. The international literature mainly refers to the “leadership” of teaching and learning as “leadership for learning” or “instructional leadership”, while in South Africa it is simply referred to as the leadership and management of teaching and learning (Bush, Joubert, Kiggundu & Van Rooyen, 2010:162). The study draws from the international literature using these different concepts but instructional leadership is retained as a concept for consistency.

Rajoo (2012:12) defines instructional leadership as providing direction, resources and support to educators and learners with the aim of improving and ensuring a sound culture of teaching and learning at all times. Leithwood *et al.* (2006:5) affirm that “there is not a single documented case of a school successfully turning around its pupil achievement trajectory in the absence of talented leadership.” The international literature on the role of principals (e.g. National Assembly for Wales, 2005: 3) stresses that one of their major functions is ‘leading learning and teaching.’ The head teacher (principal), working with the staff and governors, creates the conditions and structures to support effective learning and teaching for all. Heads also have a direct responsibility for the quality of learning and teaching and for pupils’ achievement. This implies setting high expectations and monitoring and evaluating the effectiveness of learning outcomes (Bush *et al.*, 2010:163). Leithwood *et al.*, (2006:8) also claims that leadership explains about 5-7% of the difference in learner achievement across schools. This implies that SMTs in addition to (Accounting) educators also impact on classroom teaching by adopting a proactive approach and becoming ‘instructional leaders.’ Therefore, the use of instructional leadership theory is best suited for this study because of its emphasis on managing teaching and learning in schools and the understanding of this theory enabled the researcher to have a firm grasp on the research questions.

## **1.6. CONTRIBUTION OF THE STUDY**

This study contributes towards advancing knowledge regarding the management of teaching and learning of Accounting in the North West province. It also enables the SMTs in schools to have a clearer view on how to improve the performance of learners in Accounting. Also, this study benefits and advances the scholarly field by contributing to the literature.

## **1.7. DEFINITION OF TERMS**



### **1.7.1. School Management and Leadership**

Longman Dictionary (2014) defines Management as the way people control, lead and organise different situations that happen around their work or organisation, while leadership is defined as the action of leading a group of people or an organisation. In relation to schools, management has to do with the actual day-to-day running of the school, such as managing the staff and planning the school curriculum. The principal, along with the school management team (SMT), is responsible for the management of the school (Youth Group Fact Sheet 4, 2011:1). Because management and teaching and learning are closely connected and affect the education of learners, SMTs and Accounting educators need to work closely together. In this chapter school management and leadership means the way in which the SMTs manage the teaching and learning of Accounting among the Accounting educators, Accounting learners and in the Accounting classroom. It also means the way in which the Accounting educators manage the teaching and learning of Accounting in the classrooms and for the Accounting learners.

### **1.7.2. Accounting**

The Business Dictionary (2012) defines Accounting as a practice and body of knowledge that is concerned primarily with:

- Methods for recording transactions,
- Keeping financial records,
- Performing internal audits,
- Reporting and analysing financial information to the management, and
- Advising on taxation matters.

It is a systematic process of identifying, recording, measuring, classifying, verifying, summarizing, interpreting and communicating financial information. It reveals profit or loss for a given period, and the value and nature of a firm's assets, liabilities and owners' equity.

Accounting also provides information on the:

- Resources available to a firm,
- Means employed to finance those resources, and
- Results achieved through their use.

Accounting is therefore referred to as the subject taken by learners from Grade 10 who are aspiring to become Accountants, Accounting educators, Bankers or other financial investors. The subject also prepares these learners for university level education. Accounting educators therefore need to have the relevant knowledge of Accounting as well as its concepts in order to teach Accounting learners effectively so as to realize their potential.

### **1.7.3. Teaching and learning**

Teaching is the profession of an educator; it refers to ideas that are taught by a person, religion, etc. (Webster, 2015). According to Tighe & Seif (2003:8) educators create situations in which learners ask questions, develop strategies for solving problems and communicate with one another. Educators are also expected to assess a learner's mastery of knowledge through discussions, projects or tests that demand explanation. Extended learning on the other hand is defined as a change in behaviour that results from experience or mechanistically as changes in the organism that result from experience (Houwer, Barnes-Holmes & Moors, 2013:1). The Longman Dictionary (2014) also defines learning as the acquisition of knowledge or skills through study, experience, or being taught. Teaching and learning in this study refers to the ability of the Accounting educators to teach the content in Accounting effectively and the Accounting learners in this regard are expected to acquire the necessary knowledge of Accounting.

## **1.8. PRELIMINARY DIVISION OF CHAPTERS**

The research is structured into six chapters which are:

### **CHAPTER 1: INTRODUCTION AND PROBLEM STATEMENT**

This chapter offers a brief overview of the recent history of the study which includes an introduction and background of the study. It also includes the research problem, research

questions, and objectives of the research. It also defines various concepts and terminologies used in the study.

## **CHAPTER 2: LITERATURE REVIEW**

Based on a literature study, this chapter reviews the theoretical framework for the study as well as the various ways in which SMTs as leaders in schools are able to manage the teaching and learning of accounting in secondary schools.

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

This chapter discusses the research design and methodology that were used in the study; the data collection techniques and the procedures used to collect and analysis information are also presented in this chapter.

## **CHAPTER 4: ANALYSIS AND PRESENTATION OF FINDINGS**

This chapter deals with the analysis of data collected from both school, the presentation of the profiles of each school as well as the findings in general.

## **CHAPTER 5: DISCUSSION OF FINDINGS**

This chapter discusses the findings presented in chapter 4 by answering the research questions stated in chapter one of this study.

## **CHAPTER 6: CONCLUSION AND RECOMMENDATION**

A summary of the entire research work is presented and conclusions drawn from the study. The limitations for further research as well as possible recommendations to this research are also provided.

### **1.9. CHAPTER SUMMARY**

This chapter presented an introduction to the characteristics and nature of this current study. This was done by providing an introduction and background of the study which focuses on managing teaching and learning of Accounting in secondary schools and the rationale for the research. The chapter further presented the problem statement for the study; main research question and sub-questions; aim and objectives of the study; definition of relevant concepts; contribution of the study and division of chapters. All this was done with the intention of giving the reader a holistic picture of the entire study.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1. INTRODUCTION**

This chapter presents a detailed review of related literature which is a reflection of what has been written by others on managing teaching and learning of Accounting in schools. This is done in order to revise other scholars' views and establishing what to make out of it in this study. The literature review helps to determine whether the topic is worth studying and provides insight into ways in which the researcher could delimit the scope of enquiry (Creswell, 2013:27). Correspondingly, McMillan & Schumacher's (2006: 75) view is that the review of related literature "illuminates the related literature to enable a reader to gain further insights from the study." Hence, Johnson & Christensen, (2004:61) state that the general purpose of the review of literature is to provide an understanding of the current state of knowledge about the selected topic of study. This chapter therefore reviews relevant and recent literature by looking into the theoretical and conceptual framework and other themes relevant to the study.

The theoretical framework looks into the description of instructional leadership theory, its relevance to the study, the management task for instructional leaders as well as the model for instructional leadership. The conceptual framework reviews various literature in relation to managing teaching and learning of Accounting in secondary schools. It is therefore hoped that the existing knowledge gathered from the current literature helps the researcher to discuss the findings from the study as well as to make solid recommendations.

#### **2.2. RESEARCH GAP**

A research gap helps the researcher to identify what makes her work different from other similar work that has been done. It exposes the researcher to "what has been done" and "what needs to be done." Inasmuch as much research has been done on this topic, managing teaching and learning in general and in various provinces, very little has been done with regard to North West province in Mafikeng AO and Accounting as a subject. This research therefore intends to bridge that gap.

#### **2.3. THEORETICAL FRAMEWORK**

Theoretical framework in a research is necessary in order for the researcher to review various theories that underpin a study. Theories are formulated to explain, predict, and understand phenomena and, in many cases, to challenge and extend existing knowledge within the limits

of critical bounding assumptions (Swanson Richard, 2013:22). Unegbu (2014: 1) explains that in the case of Accountancy, a theory is useful in explaining, evaluating and predicting the phenomena associated with a given field of thought. Theoretical framework does not only describe the structure that holds or supports a theory of a research study, but also introduces and describes the theory that explains why the research problem under study exists. Therefore, for the readers as well as the researcher to get in-depth understanding about the topic, the researcher uses “instructional leadership theory.”

Bush (2008:23) identified different educational leadership and management models that have been used to explain practices of managers in schools for decades. From these, instructional leadership was found appropriate and most relevant to explain SMTs practices and strategies in managing teaching and learning of Accounting in secondary schools as well as Accounting educators’ practices and strategies in teaching and leading the Accounting classroom. The international literature mainly refers to the “leadership” of teaching and learning as “leadership for learning” or “instructional leadership,” while in South Africa, it is simply referred to as the leadership and management of teaching and learning (Bush, Joubert, Kiggundu & Van Rooyen, 2010:162). The study drew from the international literature using these different concepts but “instructional leadership” was retained as a concept for consistency. The next section looks at the definition of instructional leadership.



### **2.3.1. Definition of instructional leadership theory**

Rajoo (2012:12) defines instructional leadership as providing direction, resources and support to educators and learners with the aim of improving and ensuring a sound culture of teaching and learning at all times. Instructional leadership involves setting clear goals, managing the curriculum, monitoring lesson plans, allocating resources and evaluating educators regularly to promote growth of learning (Ntseto, 2015:136). It also involves setting direction and providing high quality instruction in all settings (Waldron, McLeskey & Redd, 2011: 54). Instructional leadership requires SMT members to wear many hats of being administrators, managers, diplomats, educators and curriculum leaders (Ntseto, 2015:136).

Over the past decade there has been increased interest in exploring the sources, means and implications of viewing school leadership more broadly than that which is exercised by the SMTs (Leithwood *et al.* (2009:8) in Hallinge & Heck (2010:97). Instructional leadership focuses on strategic school-wide actions that are directed towards school improvement and shared among the principal, educators, administrators and others. Leadership also entails the

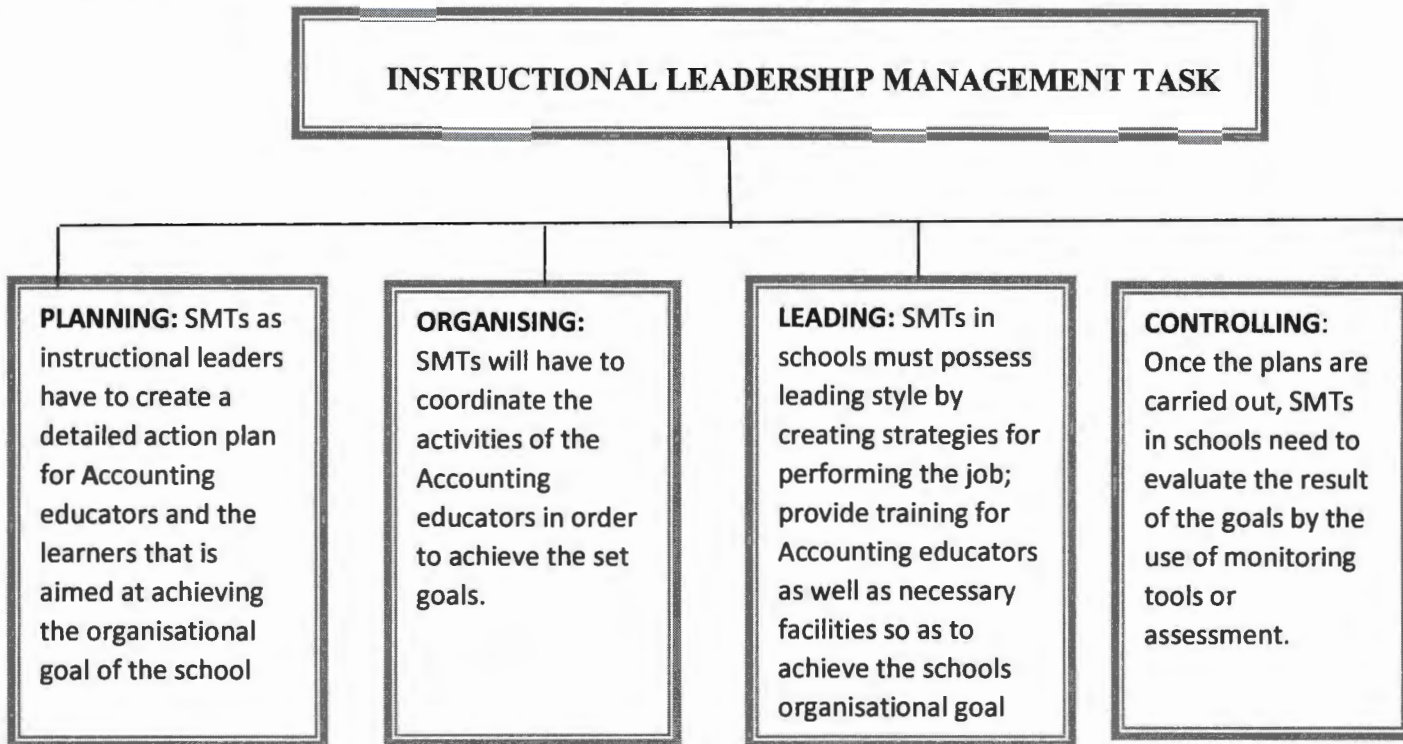
use of governance structures and organisational processes that empower staff and learners, encourage broad participation in decision making, and foster shared accountability for learners learning (Hallinge & Heck, 2010:97). Therefore instructional leadership in this study is applicable for both the SMTs and the Accounting educators but more emphasis is placed on the SMTs because they serve as a direct head to the school.

Leithwood *et al.*, (2006:5) affirm that “there is not a single documented case of a school successfully turning around its pupil achievement trajectory in the absence of talented leadership.” The international literature on the role of principals (e.g. National Assembly for Wales, 2005: 3) stresses that one of their major functions is ‘leading learning and teaching.’ The head teacher (principal), working with the staff and governors, creates the conditions and structures to support effective learning and teaching for all. Educators also have a direct responsibility for the quality of learning and teaching and for pupils’ achievement. This implies setting high expectations, monitoring and evaluating the effectiveness of learning outcomes (Bush *et al.*, 2010:163). Volante (2012:13) elaborates that in most cases instructional leadership relates to those actions that a principal takes to promote student growth. Leithwood *et al.*, (2006:8) as indicated in chapter 1, also claim that leadership explains about 5-7% of the difference in learner achievement across schools. This implies that SMTs in addition to Accounting educators can also impact on classroom teaching by adopting a proactive approach and becoming ‘instructional leaders.’ This can be done by ensuring effective management of teaching and learning as well as the behaviour of Accounting educators in working with students. The next section gives a brief description of the management task of instructional leaders in school.

### **2.3.2. The management task for instructional leaders.**

Having described the meaning of an instructional leader and also indicating SMTs and Accounting educators as instructional leaders, there is therefore need to review the management tasks of instructional leaders. This management task focuses on the SMTs as instructional leaders in the school and in a later section the roles of the Accounting educators as instructional leaders are reviewed. The four well known managerial tasks for all leaders are planning, leading, organising and control. These management tasks are to be performed by SMT members in schools in order to ensure effective instructional leadership (Ntseto, 2015:180). Figure 2.1 below gives a brief illustration on the management task of SMTs as instructional leaders in schools according to Ntseto (2015:181).

**Figure 2.1 Management task of an instructional leader**



*Planning:* Planning is the first task of management. It basically involves mapping out exactly how to achieve a particular goal. A manager needs to determine what the organisation's goals are and how to achieve them. This is done by setting objectives for goals and following up on the execution of the plans. According to Ntseto (2015:173) planning enables the SMT members to check if there is curriculum adaptation and other aspects, like teaching and learning methods as well as assessment. Through planning, SMT members help Accounting educators to develop a common set of instructional goals and objectives of Accounting, so that the academic performance of Accounting learners is improved.

*Organising* as the *task of instructional leaders* is a skill that managers must acquire. According to Drucker (2008:21) managers and organisations increasingly must rely on technology to support and guide their organization (e.g., the creation of performance dashboards, or comprehensive metrics, for each position is not uncommon now). A manager needs to organise his team and materials according to his plan. Assigning work and granting authority are two important elements of organising. A manager is responsible for organising staff, resources, tool and work schedules to achieve the organisations set goals and objectives. Without correct organisation in the work place, employees tend to see their managers as unprepared and lose respect for their supervisory techniques.

*Leadership* also involves motivation, communicating, guiding and encouraging. It requires the manager to coach, assist and solve problems. Leaders are an enabling force, helping people and organisations to perform, develop, succeed and reach their set goal. Leaders must create strategies for performing the job, provide training and development of people who do the job, constantly improve the systems to be used and use the correct communication channels and distribute resources in an equitable way (DoE, 2004:13). Successful leaders are those who attend to the broad moral, social and ethical issues in educating teachers (Steyn, 2009:268). It is therefore important for SMTs to develop good leadership task in order to succeed in supporting the Accounting educators in teaching and learning of Accounting in schools.

*Controlling* on the other hand involves continuously monitoring the organisations results against the set goals and to take corrective action necessary to make sure the planned goals are achieved. According to the Employment of Educators Act 76 of 1998 (DoE, 2003:67) control is one of the core duties and responsibilities of SMT members that lead to successful instructional leadership in schools. During control, SMT members check the work of both educators and learners, including mark-sheets, tests and examination papers as well as memoranda, administrative duties of educators and whether reports have been submitted to the principal. The work of other SMT members, that is, deputy principal and HoDs of Accounting should be controlled by the principal. Control of information resources is the key responsibility of the principal. Other SMT members should, however, assist the principal in this regard (Mednick, 2007:154). These management tasks are important for instructional leaders in school because they helps to review various ways the SMTs as instructional leaders are expected to lead and provide support for the Accounting educators for effective teaching of Accounting in secondary schools. The next section reviews the relevance of instructional leadership theory to the current study.

### **2.3.3. Relevance of instructional leadership theory to the study**

The quality of relationships that educators develop with students is a critical factor in instructional leadership (Busher, 2006: 116). According to Masuku (2011:122) learners tend to appreciate educators who take a personal interest in them and their development. Positive relationships between educators and their learners are crucial in that they enable educators to develop trust between themselves and learners, shaping learners' attitudes towards their school work. Bush (2006: 76) affirms that educational values focus on how educators, learners and SMTs should interact to promote learning and sustain order. These values therefore require instructional leaders in school to provide instructional support, from goal setting to educators'

support and mentoring; assessment expertise; and professional development on topics in the various areas of expertise for the followers.

Bush & Middlewood (2013:16) submit that instructional leadership theory is significant because it targets the main purpose of educational organisations, which is teaching and learning of Accounting in schools in the case of this study. Instructional leadership has also become an increasingly important aspect of reforming and improving schools (Hoy & Miskel, 2005:29). The use thereof helps to improve the teaching and learning of Accounting in schools by reforming the Accounting educators' SMTs through various instructional leadership models in school management. The next section describes various models of instructional leaders in schools

### **2.3.3. Models of instructional leaders**

A model is a roadmap to success (Masuku, 2011: 97). Models of instructional leadership are useful for describing the SMTs role in promoting teaching and learning. The model of instructional leadership is also essential because it provides a broad framework for the high school heads in creating a culture of teaching and learning (COTL) in schools (Masuku, 2011: 27). Several models of instructional leadership have evolved over the past two decades (DiPaola & Hoy, 2013:3). Instructional leadership models presented by Hallinger & Murphy (1985), Murphy (1990) & Peterson (1993) cited in DiPaola & Hoy (2013:6) all reflect that improved learners academic performance is indirectly dependent on effective SMTs leadership. For instance, this has been established to emerge through the coordination of instructional dimensions such as the school's academic goals, instruction time, staff development, and an orderly school environment (Masuku, 2011: 97). These models reflect that SMTs as instructional leaders enhance Accounting educators' ability to teach Accounting in schools by providing various assistance and support. Below, seven models of instructional leadership from the perspectives of the South African Department of Education are outlined:

**Table 2.1 Models of instructional leaderships**

Department of Education (2010:10)
<ul style="list-style-type: none"> <li>• <b>Setting up staff development Programmes</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Visiting classes and follow-up Discussions</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Looking at students' work</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Assisting educators with lesson planning</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Discussing learners' academic progress with educators</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Moderating tests and examinations</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Inducting new educators at school</b></li> </ul>

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(Source: Department of Education, 2010:10)

These models enable the SMTs to know what is expected of them in order to ensure effective teaching and learning in South African secondary schools. Applying these models of instructional leadership to this study, SMTs as leaders are expected to set up staff development programmes which would assist the Accounting educators. The Accounting HoDs as part of the SMTs are expected to visit the classes, monitor the progress of learners, discuss the progress with the Accounting educators, assist the Accounting educator in lesson preparation by providing the necessary media for effective teaching and learning to take place in the classroom, moderate the tests that the Accounting educator administer to the Accounting learners as well as inducting new Accounting educators to teach Accounting when the capacity of learners taking Accounting in a specific school is higher than expected. These practices aim to improve learner achievement by creating an environment in which both educators and learners share a clear purpose, are able to take shared responsibility for learning, and are able to engage collaboratively in activities which promote the goals of the school (DoE, 2010).

These models are also a paradigm which recognises SMTs as instructional leaders as they are liable for taking the lead in putting their school curriculum into practice and improving it (DoE, 2010:15). The model also assists SMTs in generating enthusiasm and expertise in the new curriculum in Accounting (Masekoameng & Zengele, 2015:73). The models presented above are also not distinct from the actions taken by SMTs as instructional leaders to enhance effective teaching and learning of Accounting in secondary schools.

## **2.4. CONCEPTUAL FRAMEWORK**

Jabareen (2009:51) sees conceptual framework as a network, or “a plane,” of interlinked concepts that together provide a comprehensive understanding of a phenomenon. The concepts that constitute a conceptual framework support one another, articulate their respective phenomena and establish a framework-specific philosophy. This implies that a conceptual framework identifies research variables, clarifies relationships among the variables, linking the variables to the problem statement and then “sets the stage” for presentation of the specific research question that drives the investigation. The next section therefore looks into various concepts that are reviewed in respect of managing teaching and learning of Accounting in secondary schools.

### **2.4.1. Accounting theory**

#### **2.4.1.1. The state of Accounting in South African secondary schools**

Accounting is a discipline of communication, analysis and interpretation of financial information for the making of appropriate and informed decisions (DoE, 2008a:5). This discipline ensures that ethical behaviours, transparency and accountability are adhered to in financial management. It deals with logical, systematic, accurate selection and recording of financial information and transactions, as well as the compilation, analysis and interpretation of financial statements and managerial reports for use by interested parties (DoE, 2008a:5).

According to Booyse, le Roux, Seroto & Wolhuter (2011:1) Accounting was taught on two levels in Grade 10 to 12 which were at higher grade and standard grade prior to the adoption of the constitution in 1996. The topics at the standard grade level were less complex, and higher order topics were excluded from standard grade. Assessment of standard grade Accounting was predominantly of a technical nature with little interpretation required (Rajoo, 2012:25). These two levels allowed learners, who had the ability and insight to perform on a higher cognitive level and who would continue to study the subject at tertiary level, to offer the subject at the

Higher Grade. Learners who did not have the necessary ability to pursue tertiary studies could take the subject at the Standard Grade. Accounting was part of the business vocational field; learners were afforded an opportunity to choose at least one vocationally oriented subject, one of which could have been Accounting (Booyse, le Roux, Seroto & Wolhuter 2011).

With the revised national curriculum statement (NCS) and the current curriculum and assessment policy statement (CAPS) in 2005, Accounting was taught in Grade 7-9 in the learning area EMS. Thereafter, Accounting was fully taught in FET phase from Grade 10-12 (Rajoo, 2012:9). Accounting at this stage became a subject in its own right in FET phase. When students chose Accounting as a secondary subject at Grade 10 level, the basic understanding of Accounting was therefore already moot and learners had this foundation for progressing towards a more in-depth study of the subject (Rajoo, 2012:27). In the FET band, learners could elect to take Accounting as one of seven subjects in Grade 10 – 12. The higher grade and standard grade options in all subjects were abolished (Gynis, 2014:36). This was because one of the principles of NCS provides learners with high knowledge and high skills. Learners are therefore granted the opportunity of doing Accounting as well as other subjects from the required seven subjects at a higher level.

According to the NCS and CAPS, schools have to meet certain requirements for them to offer Accounting as a subject. Included in these requirements is that Accounting educators should have a variety of reference textbooks, a copy of the King Code III on corporate governance and the Companies Act 71 of 2008, as well as access to computers and the internet. Accounting learners should have Accounting textbooks, Accounting stationery or workbook and a calculator (DoBE, 2011). However, this has not been the case. Research has established that former 'white' schools, which currently accommodate only 10% of the country's learners, are still considerably better resourced than the historically 'black' rural and township schools and achieve better educational outcomes for students of all races (Kohler, 2012; Van Romburgh 2014:21). Therefore it is important to investigate ways in which SMTs as well as Accounting educators are managing the teaching and learning of Accounting in secondary schools in so doing the factors that affect learners' performance in schools are identified in the course of this study. This enables the researcher to suggest better strategies for effective teaching and learning of Accounting in schools. The next section highlights various purposes of Accounting as a subject in South African secondary schools.

#### **2.4.1.2. Purpose of teaching Accounting in secondary schools**

The DoE (2008a:7) highlights the following as the general purpose of Accounting:

- The subject aims to develop learner's knowledge, skills, values, attitudes and ability to make meaningful and informed personal and collaborative financial decisions in economic and social environments;
- Accounting equips learners with skills and basic knowledge to control and interpret personal, small and large enterprises;
- Accounting also enables learners to continue with their studies in further or higher education institutions and professional bodies as well as to develop skills, knowledge, values and attitudes to pursue different career paths;
- Enable learners to organise and manage personal finances and activities responsibly and effectively;
- Develop critical, logical, and analytical abilities and thought processes and apply these skills to current and new situations;
- Organise and manage personal finance and activities responsibly and effectively
- Relate skills, knowledge and values to real world situations;
- Present and/or communicate financial information effectively by using Generally Accepted Accounting Practice (GAAP) in line with current legislation;
- Deal confidently with the basic demands of Accounting using manual and/or electronic processes.

Additionally, it is vital that everyone, not just business learners, acquire an understanding of Accounting for personal benefit. This is because people use Accounting in their daily lives when they study financial statements to make investment decisions, assess interest rates to pay off their mortgages, and calculate rates for car payments. In the business world, Accounting is utilised in much greater depth, but each individual encounters some activities that require knowledge of Accounting principles. Accounting is the most basic framework of business. Without the knowledge of Accounting, Accounting learners are unprepared for the real world (Kwasrteng, 2013:5). The purposes of Accounting highlighted above have to be realised through effective management of teaching and learning of Accounting by the SMTs and Accounting educators in schools. The next section gives a brief description of the SMTs and Accounting educators as instructional leaders.

## **2.4.2. The school management teams and Accounting educators as instructional leaders and their responsibilities in managing teaching and learning of Accounting in schools.**

The responsibility for managing teaching and learning in schools is shared among the SMTs and the classroom educators. Educators manage curriculum implementation such as Accounting as in the case of this study, HoDs have the responsibility to ensure effective teaching and learning of Accounting while the school principal has a whole school role in the management of teaching and learning in schools (Bush et al, 2010:164). Based on this, the SMTs and the Accounting educators have significant roles to play for effective teaching and learning of Accounting in secondary schools. The SMTs comprise the HoDs of Accounting, the principal as well as the deputy principals who have influence on the management of teaching and learning of Accounting in schools. According to Rajoo (2012:12) SMTs spend much time in supervising the teaching and learning activities that occur daily in their subject. The SMTs also ensure that teaching and learning in schools are carried out effectively by providing the necessary support for the Accounting educators as well as continuous monitoring of the support strategies provided for the Accounting educators in schools. Colvin (2007:16) affirms that the critical role played by SMT in instructional leadership creates the kind of environment necessary for school change and for the improvement plans to be effectively implemented. To understand the various ways in which SMTs as leaders in schools manage the teaching and learning of Accounting in secondary schools, it is necessary to first understand the composition of the SMTs and their roles in teaching and learning of Accounting in secondary schools.



### **2.4.2.1. The principal**

The principal is the head of the school whose aim is to lead and organise the school for effective teaching and learning. Hoadley (2007:3) argues that South African principals have little experience of instructional leadership but managing teaching and learning is one of the core aims in schools. As instructional leader, the principal plays an important role in ensuring that the school's focus is on teaching and learning of Accounting as well as other subjects and that all activities, systems and procedures are aligned around this core function of the school (DoE, 2008a:17). Principals have a critical role to play in the ongoing development in the schools. They should focus on the improvement of learners in the school, the development of learner's knowledge in order to become the best, the support provided for educators and learners as well as the support provided by the community for effective teaching and learning (DoE, 2008a:13).

In this regard the principal is expected to be directly involved in instructional matters by creating a supportive context for curriculum delivery and by developing and implementing strategies for successful teaching and learning. As an instructional leader, the principal keeps teaching and learning at the core of all activities in schools. For the principal to lead by example, many principals believe that they should take a class for teaching. Leading by example is therefore a powerful motivator (DoE, 2008a:17).

Bush & Glover (2009:10) claim that the principal as an instructional leader focusing strongly on managing teaching and learning has the following roles to play:

- Oversee the curriculum of Accounting across the school
- Ensure that lessons take place
- Evaluate Accounting learners' performance through scrutiny of examination results and internal assessments
- Monitor the work of the Accounting HoDs through scrutiny of the work plans and portfolios
- Ensure that HoDs monitor the work of Accounting educators
- Arrange a programme of class visits followed up by feedback to educators
- Ensure the availability of appropriate learning and teaching support materials to the Accounting educators for effective teaching and learning to take place in the classroom.

In addition to this list, the DoE (2008c:18) also identified the following management functions of the principals as instructional learners in schools:

- Managing people and relationships – SMT, committees, educators, learners and parents.
- Team building, through participatory structures, such as phase, grade and lesson planning;
- Managing information and disseminating policy – ensuring that systems and procedures are in place to enable effective delivery of Accounting;
- Mentoring, monitoring and evaluating the implementation of the NCS as well as appraising educators and organising staff development.

Research conducted in the USA reviewed that most of the principals are able to play these roles highlighted above because states and school districts have set expectations for principals through their principal evaluation criteria and procedures which they have to meet and ensure that their roles and duties are perfectly carried out (Kermit & Buckner, 2016:1). Lunenburg (2010:5) argues that most principals do not perform these roles because of a heavy workload

at a fast pace. According to him, principals' work is hectic and taxing. On the average, elementary school principals work fifty-one hours a week, from seven to nine hours a day. High school principals average about fifty-three hours a week, dividing forty-two hours during the day and eleven hours on school-related activities in the evening. The principals observed processed over twenty pieces of mail a day, attended numerous meetings, and took a tour of their buildings daily. Unexpected disturbances are encountered which frequently require immediate action and unscheduled meetings. Free time was scarce, and even when time pressure was temporarily relieved there were previously postponed activities that needed to be completed. Section 8 of the South African Schools Act emphasises that principals are also ultimately responsible for the school timetable, the admission and placement of learners, and all activities that support teaching and learning. Potter & Powell in Coetzee (2009:30) add that the school principal should “manage the school consistently, fairly but flexibly ... and should delegate responsibility and then trust colleagues to perform [roles] efficiently.” School principals can best fulfil this role through efficient management and continuous co-operation from the school management team and other stakeholders (Eastern Cape Department of Education July 2001: B-34). Coetzee (2009:42) affirms that many school principals lack appropriate management and instructional leadership styles required for the improvement of learner academic achievement. Therefore, it is important for school principals to act as instructional leaders in order to enhance effective management of teaching and learning of Accounting in schools.

#### **2.4.2.2. The Deputy Principal**

Deputy Principals are deployed differently from school to school depending on the type of the school and situation at that school. Nevertheless the Personal Administrative Measure (PAM) document states that some of the core duties of the deputy principal in relation to his/her role as an instructional leader are:

- To engage in class teaching as per workload of the relevant level and needs of the school
- To participate in agreed school/educator appraisal processes in order to regularly review professional practice with the aim of improving teaching, learning and management of Accounting in schools
- To meet with the parents concerning learners' progress and conduct
- To assist the principal in liaison work with organisations, structures, committees, groups crucial to the school (DoE, 2008c:27).

The deputy principal is the person appointed to the school staff to understudy and deputise for the head teacher whenever necessary (Chagger & Bischoff, 2015:55). Hayes (2005:23) also states that the ideal model for any relationship between HoDs and deputy principal should be a 'symbiotic one where the deputy and the HoDs draw on each other's strengths and each uses their own individual assets to augment the skills of the other'. Hausman *et al.*'s in Chagger & Bischoff (2015:55) highlighted that most beginning deputy heads did not understand the nature of their role and often lacked skills to perform it effectively. They argue that the job of deputy principals has not been clearly defined, and in part this has arisen from a similar lack of role definition for HoDs. In conclusion, there is no clear and consistent definition of the deputy's role in school as the variety of tasks and responsibilities vary between primary and secondary deputies.

#### **2.4.2.3. The Head of Department in accounting (HoD)**

The HoD is an instructional leader who values teaching and learning as the central task of his/her job description. Bush *et al.* (2010:164) concur that HoDs have an important part to play in managing teaching and learning, within the school-wide strategy established by the principal and the SMTs. Ali & Botha (2006) argue that "the school improvement programmes and management development often occurs at the senior management level, whilst the HoDs appears to remain on the forgotten tier in South African public schools". According to them, teaching and learning can improve extensively if HoDs spend much more time in supervising the teaching and learning activities that occur daily in their subject or learning area. Bush *et al.* (2010:166) claim that if the HoD can commit his/her time and energy to continuously looking into improving instruction, he/she is likely to positively impact the success of learners.

It is evident from recent literature (Bush & Glover, 2008; Hoadley & Ward, 2008; Taylor, 2008) that many school managers including HoDs still struggle with meaningful implementation of the curriculum. According to Rajoo (2012:22) many HoDs fail to act as central facilitators in the implementation of curriculum delivery with its complexities and difficulties faced by educator. This does mean that HoDs are challenged to show through practice and support that they are able to lead and manage the delivery of the Accounting curriculum. As such, Ali & Botha (2006:2) concluded that for effective teaching and learning to take place in various learning areas, such as Accounting as in the case of this study, HoDs need to perform the following roles:

- Spend more time analysing Accounting learners results;

- Jointly develop departmental improvement plans with their Accounting educators;
- Monitor Accounting educator classroom records on regular basis ;
- Ensure the availability of textbooks and past papers to learners;
- Establish direct observation of Accounting educator teaching and
- Set improvement target with Accounting educators.

These roles if performed by Accounting HoDs will lead to quality education. Bambi (2013:47) highlighted some examples of legislative framework that should govern the work of HoDs as instructional leaders in order to ensure quality education. These frameworks includes; among others:

- The Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) chapter two of Bill of Right, section 29(3)(c) provides for quality in schools
- The South African Schools Act, 1996 (Act 84 of 1996) section 16(1)(2) and (3) as amended, states that professional management of a public school must be undertaken by the educational leaders under the authority of the HoDs.
- National Education Policy Act, 1996 (Act 27 of 1996), section 3(4) and section 8 mandates the minister of education to determine National Policy for planning, monitoring and evaluation to ensure the delivery of quality education.
- Resolution 8 of 2003, the integrated quality management system (IQMS) provides a framework within which to evaluate educator performance and development in order to enhance the delivery of quality education

It is therefore important for Accounting HoDs as instructional leaders to adapt to these frameworks by ensuring that they perform the roles outlined in order to ensure quality teaching and learning of Accounting in schools.

#### **2.4.3. The Accounting Educator and responsibility in managing teaching and learning of Accounting**

The new National Curriculum Statements (NCS) for Further Education and Training (FET) visualises “educators as qualified, competent, dedicated, caring and able to fulfil the various roles outlined in the Norms and Standards for Educators”, and foresees learners who are “imbued with the values and act in the interests of a society based on respect for democracy, equality, human dignity and social justice as promoted in the Constitution” (DoE, 2010:5). Educators need to change their ways of thinking as well as their pedagogical orientation if they are to satisfy the curriculum reform (Lee, Lo & Williams, 2006: 52). Dombroski, Garner,

Kenneth, Marshall & Smith (2010: 8) suggest that the Accounting curriculum must be structured in such a way that it develops one's ability to teach Accounting effectively. According to them, educators as instructional leaders should be involved in developing the Accounting curriculum and managing the teaching and learning of Accounting because they are the ones who are faced with the challenges of implementation, and they also understand how the learners learn better. Hoadley & Jansen (2009:159) argue that the whole process of developing and implementing the curriculum was rushed, which inevitably resulted in problems in implementation. Educators felt trapped into trying to make sense of all the new terminology in the curriculum. So some educators did not even attempt to implement the curriculum and others carried on teaching like they used to prior to the curriculum change. Accounting educators can therefore reduce anxiety for themselves and their Accounting learners by becoming more familiar with the course material and incorporating new methods for teaching Accounting (Buckhaults & Fisher, 2011: 34). Barratt, Hanlon & Rankin (2011: 693) recommend that Accounting programmes should incorporate a range of opportunities for learners to develop communication skills essential to successful performance in the workplace. This will enable the quality of Accounting curriculum to be improved and more interesting for the Accounting learners.



Buckhaults & Fisher (2011:35) also affirm that for the teaching and learning of Accounting to be effective, educators have to come to class well-prepared and fully understanding the material to be presented, then they will be able to introduce new methods, theories and philosophies into Accounting education to ensure that learners view Accounting as an interesting subject in which they will enrol and succeed. Amoor (2010:5) also affirms that a quality educator is someone who has mastered the subject he or she teaches as well as how to teach it; understands how learners learn and knows how to address challenges or problems experienced by the learners; and is able to use effective teaching methods for all learners including those with special needs. It is therefore important for Accounting educators to have various teaching and learning methods in teaching Accounting in secondary schools so as to ensure effective teaching and learning of Accounting to take place in the classroom. The next section will discuss the various teaching methods that are available to Accounting educators.

#### **2.4.4. Teaching and learning style in Accounting.**

A great variety of teaching methods are available for Accounting educators. These methods can vary in several dimensions such as degree of information, technology usage and active

student learning (Bonner, 2009:1). Deppe (2012:6) enumerates the necessary competencies a successful Accounting educator should have in mind during the teaching and learning process; these include:

- Communication skills;
- Ability to develop and distribute information;
- Ability to make decision;
- Accounting knowledge, auditing and taxation;
- Knowledge of business environment;
- Professionalism and
- Leadership development

According to him, through the appropriate use of teaching method, the Accounting educator is able to make the learners also to acquire competence.

Deppe (2012:6) also tried to establish the relationship between various teaching methods in Accounting and its possible effects on the competencies, as well as some enlightenment on how educators are expected to use these teaching methods in teaching and learning of Accounting. According to him, teamwork during classes and in extra class, case study method, individual homework, individual researches on various topics in accounting as in the case of this study, visiting companies, seminars etc. should be used as teaching methods in order to foster effective teaching and learning in schools. The SMT in school has to ensure that these teaching methods, the effects as well as the enlightenment to Accounting educators are well utilized to enhance effective teaching and learning of Accounting in schools. The next section will review relevant literature on the various forms of support provided by the SMTs to the Accounting educators in teaching and learning of Accounting in schools.

#### **2.4.5. Supports that can be provided by SMTs to Accounting educators**

The DoE (2014:8) sees support programmes as structured interventions delivered at schools and in classrooms within specific time frames. They also highlighted the following as the features of a support programmes in schools;

- Support delivery can be optimally efficient and cost-effective if it is based on intersectional collaboration among the schools as well as the department of education.
- Support provision can be provided along a continuum of intensity ranging from low to moderate to high. This will depend on the intellectual capability of the learners in the classroom

- Support provisions should include all activities in a school which increase its capacity to respond to diversity. Providing support to Accounting educators can enable learning contexts and lessons accessible to all learners.
- Support also takes place when schools review their curriculum and practices.
- Support must thus focus broadly on the learning and teaching process by identifying and addressing learner, teacher and school needs.
- Through the major responsibility for coordinating, support may rest with a limited number of people, all SMTs need to be involved in support activities for the educators in order to enhance effective teaching and learning of Accounting, as in the case of this study.

Five specific support provision areas are identified:

- The availability of specialist support staff which will support Accounting educators in teaching Accounting;
- The availability of assistive devices, specialized equipment and teaching and learning support materials (LTSM);
- The extent to which the Accounting curriculum is differentiated to meet the individual needs of learners and
- The delivery of initial and on-going training, orientation, mentorship and guidance for Accounting educators in schools.

It is therefore important for SMTs to ensure that these support provisions are provided for the Accounting educators in order to enhance effective teaching and learning of Accounting in the schools. The next section will look at the challenges faced by Accounting educators in teaching Accounting.

#### **2.4.6. Challenges faced by Accounting educators' in teaching Accounting**

Accounting educators are facing numerous challenges when teaching Accounting. These challenges are not limited to the following:

##### **2.4.6.1. Lack of Accounting educators understanding of the subject**

Effective teaching requires an ample understanding of a subject's leading concepts, as well as an ability to make connections among topics (McCoy, 2011:150). Ngwenya (2014:175) highlighted that educators with an ample overview of a subject and a mastery of interrelated subject ideas will be able to make important connections among topics, sometimes with

revelatory force as far as the learners are concerned. Osman (2009:21) proposes that, since Accounting is a professional subject, it is essential that teachers of the subject are equipped with the knowledge and skills required. Deng (2007:275) affirms that educators' and HoDs' subject knowledge is important for utilising instructional materials in the most productive way, for reliably assessing students' progress and for determining the most effective sequence for the subject's presentation. This means that subject-content knowledge is a very important aspect that educators require in order to deliver in the classroom so as to enhance effective teaching and learning of Accounting to take place in the classroom.

#### **2.4.6.2. Curriculum change in Accounting**

One of the significant changes of post-apartheid South African education is recurring shifts in school curriculum policy. In terms of the Accounting curriculum, there is a move away from mastery of formulas and procedures to an understanding of the interpretation of financial information. This has necessitated changes in the way the subject is taught and assessed. This is likely to affect educators' understanding particularly that of seasoned educators who are accustomed to the traditional approaches (Ngwenya, 2014:172). Accounting is viewed as a specialised 'language of communicating financial information' (Ballantine & Larres 2007:174). This implies that the subject is regarded as a vehicle for communicating financial information in a way that best serves the purpose of making appropriate financial decisions (DoE 2008a). The mass failure in Accounting examinations in Ghana is attributed to Accounting educators' insensitivity to the nature of Accounting when planning instructional activities in the classroom. Accounting educators are not consulted or involved in planning of the curriculum. It is done by people who are not involved in teaching and then given to educators to implement (Kwasrteng, 2013:10). The changes in the curriculum had a direct bearing on teaching, learning and assessment approaches and procedures, for it implied a need to transform teaching and assessment practices: educators now had to follow new approaches to lesson planning, actual teaching and methods of assessment (Gouws, 2008:10). The challenge facing Accounting educators therefore is to change their teaching and assessment practices and to align them with the requirements of the new curriculum. This is however more easily said than done as many educators may lack the conceptual elasticity, not to speak of the knowledge that would enable them to bring their praxis into line with the new requirements; and such an adjustment would be particularly difficult for teachers trained before such changes (Ngwenya, 2014:172).

#### **2.4.6.3. Lack of support**

According to Bush *et al.* (2010:166) one of the major challenges that educators in their various field of study can face in teaching and learning is lack of support from SMTs in the school. This may be due to limited time available for the SMTs because of their own teaching commitment or SMTs have weak leadership skills or lack of motivation. Support includes all activities in a school which increase its capacity to respond to diversity. Providing support to individuals is only one way of making learning contexts and lessons accessible to all learners (DoE, 2014:8). Joubert (2010: 41) asserts that learners with poor English skills experience greater difficulty with Accounting and thus need support from the educators. Rajoo (2012:19) argues that if the SMTs spend more of their time in leading and managing the teaching and learning activities that occur daily in their subject or learning area (such as Accounting), educators will have the necessary support to positively influence learner performance and ultimately improve learner results.

In addition, Ali & Botha (2006) highlighted that the support received from the education department and the structures in place in South African public schools, leadership of the Accounting curriculum and instruction is to a great extent the responsibility of the SMTs. Gynis (2014:121) in his findings also found out that in some schools there was little or no support materials for the Accounting educators as well as from the SMTs, no qualified head of department in the subject and the educators are left entirely on their own to teach Accounting. Bingimlas (2009:241) supports that without both good technical support in the classroom and whole-school resources, educators cannot be expected to overcome the challenge they face in teaching and learning. In this regard, it should be noted that when support is provided to the Accounting educators in teaching and learning of Accounting in schools, it will play a key role in contributing towards successful learner performance.

#### **2.4.6.4 Accounting educators training**

The South African Democratic Teachers' Union (SADTU) sees that there is a desperate need to improve the quality of educators and teaching. However, aspiring Accounting educators might not be trained appropriately for this purpose at tertiary institutions and it is possible that educators are ignoring the curriculum as set out by the Department of Basic Education (DBE) because they are not sufficiently able to understand and clearly explain some of the concepts to learners (Packree, 2010). Barratt, Hanlon & Rankin (2011: 693) recommend that Accounting programmes should incorporate a range of opportunities for learners to develop communication skills essential to successful performance in the workplace. In an effort to improve the quality

of Accounting curriculum and to make it more interesting to learners, the Department of Education has made some changes that have seen the Accounting curriculum slowly changing over a number of years.

#### 2.4.7. Factors that affect learners performance in Accounting

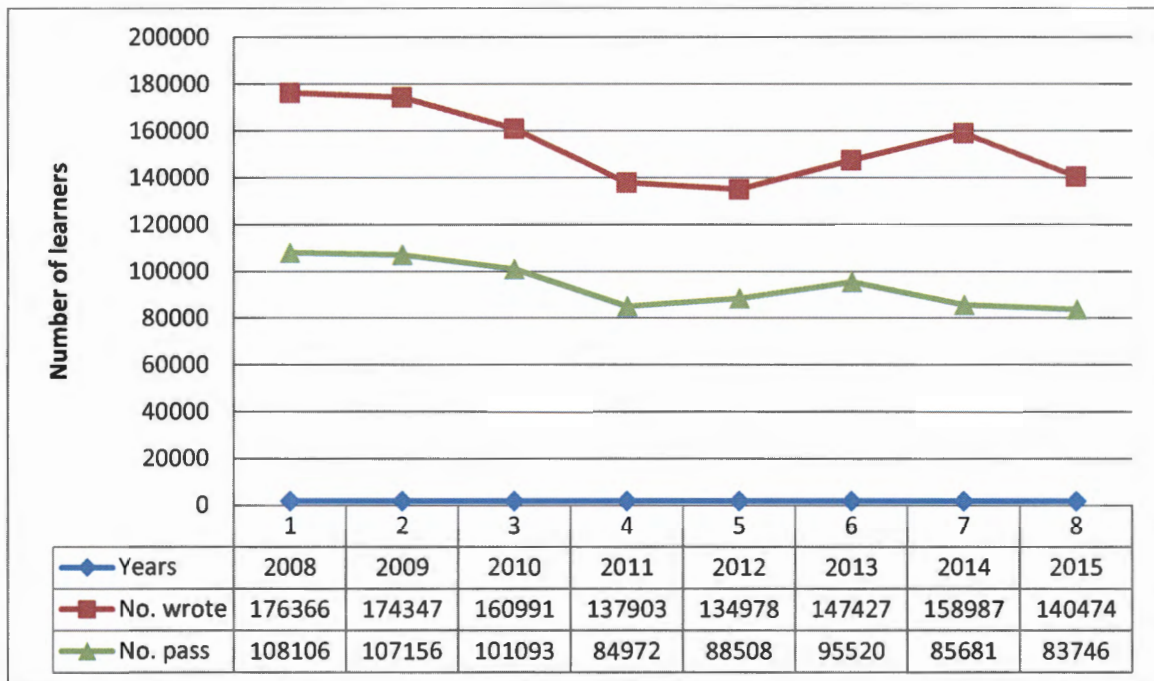
In order for learners to perform well in Accounting, teaching and learning challenges need to be identified and controlled. The South African Matric results had been declining for seven years in a row before they began to improve in 2010 (Tshikululu Social Investment, 2010: 1). Despite this considerable improvement, the performance of learners in Mathematics, Science and Accounting is still a cause for concern as the improvement in Accounting pass rate still continues to fluctuate (CA Saga, 2012: 1). Table 2.2 below is evidence that serious intervention is needed in order to improve Grade 12 Accounting results.

**Table 2.2: National performance of grade 12 learners in Accounting from 2008-2015**

Years	No wrote	No pass	% rate
2008	176366	108106	61.5%
2009	174347	107156	61.5%
2010	160991	101093	64.2%
2011	137903	84972	61.6%
2012	134978	88508	65.6%
2013	147427	95520	65.7%
2014	158987	85681	68%
2015	140474	83746	59.6%

(Source: Department of Basic Education, 2013: 17) and (Department of Basic Education, 2015: 1)

**Figure 2.1: National performance of Grade 12 learners in Accounting from 2008–2015 trend.**



From the above graph, it is evident that after the improvement in 2014, there has been a disappointing decrease in the performance of candidates in 2015. The factors that were identified by various literature that lead to the decrease in the performance of Accounting include; reading problems in Accounting, lack of exposure to classroom activities, problem of Mathematics and attitude of learners in Accounting.



#### **2.4.7.1. Reading problems in Accounting**

Accounting is a systematic process of communicating business transactions and events to interested parties. It is oftentimes described as the language of business because it provides financial information which is vital to the economic decisions that have to be made by households, firms, and governments. It is a social instrument and a device that enables humans to better comprehend and control the world of business (Akenbor & Ibanichuka, 2014:16). Hence, language is a vital component of education in South Africa (Joubert, 2010: 32). The level of understanding of Accounting learners can be affected by language, especially because it is taught in English and not their mother tongues. As such, some learners do not fully understand Accounting concepts (Steenkamp, Baard & Frick, 2009: 115). If learners do not

understand the concepts, it becomes very difficult for them to record the entry correctly. Sepeng & Madzorera (2014: 218) agree that learners who are poor in English experience problems with reading and comprehension of words and symbols. For example, Accounting questions are mostly derived from a case study of which financial statements might be asked to be prepared in relation to the case study presented. Accounting learners with poor language skills will not be able to read and comprehend the case study in order to answer the question. This will then affect the performance of the learner in Accounting.

#### **2.4.7.2. Lack of exposure to classroom Accounting activities**

The Curriculum and Assessment Policy Statement (CAPS) in Accounting encourages learners to engage in an active and critical attitude to learning rather than routine and uncritical learning of assumed truths (DBE, 2011a:4). The curriculum aims to produce learners who are able to:

- Identify and solve problems and make decisions using critical and creative thinking
- Work effectively as individuals and with others as members of a group or team;
- Organise and manage themselves and their activities responsibly and effectively;
- Collect, analyse, organise and critically evaluate information;
- Communicate effectively using visual, symbolic and/or language skills;
- Use science and technology effectively and critically showing responsibility towards the environment and the health of others; and
- Demonstrate an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation (DBE, 2011a:5).

According to Ngwenya & Maistry (2012:21) Accounting involves communicating financial information for the purpose of making appropriate financial decisions. Therefore for Accounting educators to put learners at the centre of their teaching, they should encourage learners to participate actively in lessons, to exchange ideas with confidence and to be creative (Burden, 2006:2). Borja (2005:29) suggests that Accounting learners enter an 'intellectual battlefield': they struggle to understand new and unfamiliar concepts and principles. He proposes that the success of learners can be influenced by how learners are prepared in each class as well as being engaged in a classroom activities in the class. The research conducted by Garkaz, Banimahd & Esmaeili (2011:124) in Azad University found that student attendance and involvement in the classroom, and the importance of Accounting, has positive and significant relationship with academic performance of learners in Accounting.

#### **2.4.7.3. Problems of mathematics**

New Zealand Commerce and Economics Teachers Association's website (NZCETA) (2011: 1) states that Accounting contributes to competency in mathematics because it allows learners to make financial decisions. According to CA Saga (2012: 1), Mathematics is a gateway to the Accounting profession because a good pass in Mathematics is a prerequisite for admission into the Bachelor of Commerce (B.Com) Accounting in many universities.

Previous researchers have discussed the issues that minority groups in the United States, Canada, New Zealand, and South Africa generally face when entering the Accounting profession (James, 2008; McNicholas & Humphries, 2005; & Preston, 2006). These researchers have found that the following factors significantly prevent students from performing well in Accounting, work task assignments, poor education, cultural differences, low self-efficacy and self-confidence, distrust, unfamiliar work environment, socio economic status, work values, and Mathematics skills (counting and adding).

Rkein (2014:211) concurs that "the Accounting subject to a learner is too quantitative and boring, too number-oriented and number-crunching". Sharlee (2008:10) stated that Accounting is a very old subject and argued that the word "Account" comes from the Latin words "ad" and "computere", which mean "to reckon together". The word "reckon" means "to count up, compute or calculate". It is therefore important to note here that although most Accounting definitions do not specifically mention the term "Mathematics", a perception of a strong relationship between Accounting and mathematics cannot be denied. Yunker, Yunker & Krull (2009:2) also affirm that the relationship between Mathematics and Accounting was attributed to the heavy reliance on "numbers" in both. As a result, students as well as practitioners of Accounting should be comfortable with Mathematics in general and numbers in particular. He also concluded in his research paper that Mathematics ability does have a statistically significant incremental explanatory power of success in principles of Accounting. Therefore Accounting educators as well as SMTS in schools should ensure that learners are balanced with both Accounting and mathematics in order to address the factors that affect Accounting learners' performance in school.

#### **2.4.7.4. Attitude of learners in Accounting**

The negative attitude towards learning could result in learners performing poorly, thereby preventing them from obtaining the required results for university entrance (Mullins, 2005: 365). Byrne and Willis (2005:367) noted that Irish secondary school students perceived the

Accounting profession as boring, definite, precise and compliance driven. Although they consider it to be held in high esteem by the society it still comes lower in ranking than other professions such as doctors, solicitors, dentists, architects, and scientists. Molloy (2009:19) affirms that learners in high school decide to take Accounting in schools due to the financial reward they will get and availability of jobs in the society. Jackling & Calero (2006:419) argued that Accounting educators can affect the perceptions of their students when they modify the curriculum, teaching approaches and other aspects of the learning environment. This means that most of the learners offering Accounting in high schools do not have interest in the subject and this might lead to poor performance in Accounting. Therefore, Accounting educators should employ relevant teaching strategies to change the view of Accounting as a discipline that involves number crunching, 'bean counting' and bookkeeping procedures to a view of Accounting as a dynamic and vital area of business that requires technical expertise along with judgment and interpersonal skills (Ferreira & Santoso, 2008:209).

#### **2.4.8 Barriers faced by SMTs in supporting Accounting educators.**

Effective teaching and learning in school thus depends upon the ability of SMTs to motivate, inspire and support educators in teaching and learning (Muhammad, 2009:13). Bambi (2013: 28) suggests that HoDs should ensure that adequate resources are available for teaching and learning in the classrooms and that educators get the requisite assistance in the classroom. Thus many of the SMTs, particularly in Accounting, face challenges in order to implement what is expected of them. These challenges amongst others that have been researched include the following:

##### **2.4.8.1. Workload placed on Accounting HoDs**

Some of the HoDs are unable to support the Accounting educators due to the work load that is placed on them. Findings made in Rajoo (2012:64) prove that Accounting HoDs, being the HoDs of the commercial department means that they also have to focus on Business Studies and Economics as well. The Accounting HoDs however stated that they often feel overloaded and would like to free up some of their greater school responsibilities to expand strategies to further advance the Accounting department. Letshwene (2014:72) also affirms that HoDs in Accounting complain of much work to be covered in a short period of time and hence do not have sufficient time for all the educators they are expected to oversee. In addition, Glynis (2014:69) concurs that administrative duties and discipline in schools also take much of Accounting HoDs time as well as involvement in other fields such as Business Studies and

Economics. This therefore hampers Accounting HoDs from giving more attention and support to Accounting educators in schools.

#### **2.4.8.2. Support from Districts**

The new assessment policy provides the opportunity for educators to use different methods and learner-centred techniques. Educators who are not familiar with these methods will not function until they are trained and have received follow-up support in order to implement these methods successfully (Ramalepe, 2012:42). In addition, lack of adequate facilities and materials has totally rendered the educators helpless in their bid to impart knowledge to their learners. The educator needs an enabling environment to maintain effectiveness in the teaching process. This will also enable him to select learning experiences, diagnose learning difficulties and guide learning in order to improve the instruction process (Romanus & Arowoshegbe, 2014:13). Hence, SMTs are required to provide in-school support with regard to the management of teaching and learning of Accounting in schools. Findings in Rajoo (2012:65) sees the Department of Education as the solution to the challenges SMTs face in managing teaching and learning of Accounting in schools. According to the participant, “If the Department can solve their problems as to getting learners to school on time, getting the appropriate educators to teach each subject, train them to be able to effectively taught, offer learners all the extra support they need, upgrade the computer centre to allow learners to engage in learning Accounting, then the SMTs management training will be appropriate and skilled to manage the teaching and learning of Accounting appropriately”.

### **2.5. SUMMARY OF CHAPTER**

Accounting educators and SMTs plays an important role in ensuring quality teaching and learning of Accounting in schools. Changes in curriculum and the rapid progress of technology demand that educators are fully conversant with new knowledge and skills in their subject area. Accounting educators and SMTs members in performing their roles as instructional leaders faces many challenges to ensure effective teaching and learning of Accounting in the classroom. These challenges among others mentioned include lack of support, learner’s perceptions in Accounting, SMTs workload etc. This study therefore contributes towards review of relevant literatures relating to quality teaching and management in Accounting and to effective professional development which is aimed at increasing Accounting educator’s knowledge, to improve teaching methodologies in teaching Accounting and to also improve learner performance in Accounting.

Chapter three will discuss the research design and approach that was employed in this study, the reasons as well as how it was used in the study. It will also discuss research methodology employed in this study, issues of validity, ethical considerations and limitations of the study were also looked into.

## **CHAPTER THREE**

### **RESEARCH DESIGN AND METHODOLOGY**

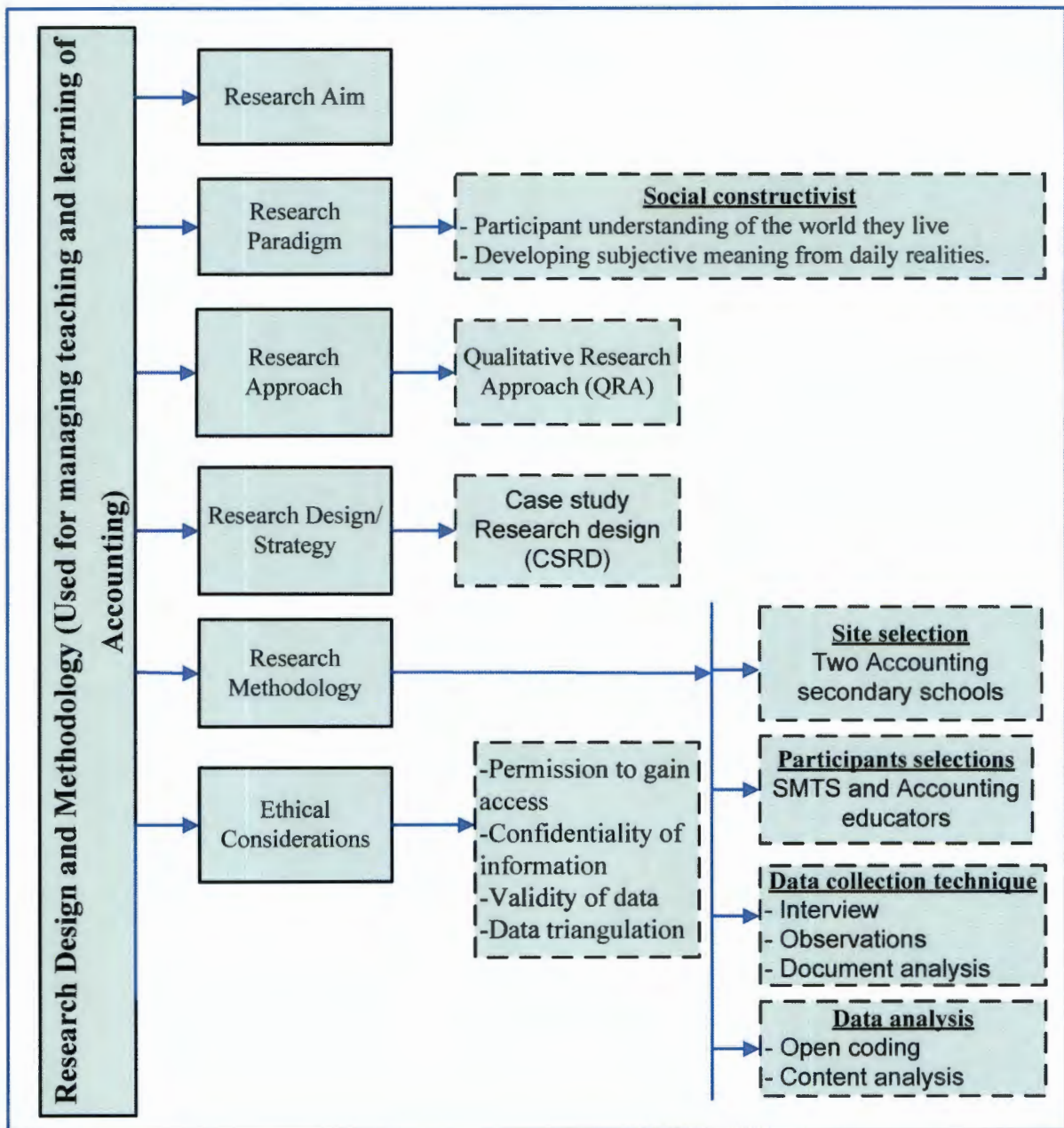
#### **3.1. INTRODUCTION**

The previous chapter provided a comprehensive overview of the relevant literature in order to extract the points of view of various authors in relation to managing teaching and learning of Accounting in schools. This chapter therefore explores the research methodology; research design; site selection; participant selection; data collection instruments and procedures; ethical considerations and limitations in the study. In pursuit of the aim of this study, a generic qualitative research design was regarded as the most appropriate. Mestry & Khumalo (2012:100) highlight that qualitative research seeks to discover and understand a phenomenon, a process or the perspectives and worldviews of people involved.

#### **3.2. CHAPTER MAP**

The chapter map as presented in Figure 3.1 below embodies the flow of different topics from the research aim of the study down to the methodology chosen. This enables an easy understanding of the relationships existing among the different topics when viewed at a glance. Supporting this assertion, Novak & Cañas (2008:38), and Chukwuere (2015:4) suggest that the ideology of inventing a chapter map is to vividly understand and showcase a concept and structure under study. Murray (2015:1) affirms that a document map represents the association of topics under study using diagrams which enable the reader to have a clearer view on how the research is carried out.

Figure 3.1. The chapter map



(Adapted from Oates (2008), Mavetera (2011) and Creswell (2014))

### 3.3. RESEARCH AIM

The purpose of this research study is to find out various ways in which SMTs as leaders and Accounting educators manage the teaching and learning of Accounting in schools. .

As stated in Chapter 1 of the study (see par. 1.3), the main aim is to:

Investigate how the SMTs and Accounting educators are managing the teaching and learning of Accounting in the secondary schools in Mafikeng (AO).

The objectives derived from the main aim of this study are to examine:

- i. The nature and scope of teaching and learning in Accounting classrooms in the secondary schools in Mafikeng AO.
- ii. The level of learner performance in Accounting in secondary schools in Mafikeng AO.
- iii. The challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools.
- iv. The different support strategies provided by the schools to the Accounting educators in secondary schools.
- v. Ways in which SMTs manage the teaching and learning of Accounting in secondary schools.
- vi. Ways in which managing teaching and learning of Accounting can be improved.

The researcher adopted the qualitative research approach (see par. 3.5) and the case study strategy as design (see par. 3.6) which helped in achieving the aims of this study. A detailed discussion of the research paradigm that shapes the design and methodology that is used for the empirical investigation of this study is presented in the section that follows.

### **3.4. RESEARCH PARADIGM**

According to Creswell (2014:60) paradigms are also regarded as worldviews. This is because they bring together the totality of the researchers' perceptions, or choice of the study and the methods involved in conducting the research. Terreblanche, Durrheim, & Kelly (2006:6) affirm that a research paradigm is an all-inclusive system of interconnected practice and philosophy that define the nature of the investigation for researchers along three elements of ontology, epistemology, and methodology. Bryman (2004:453) confirms that it is important for the researcher to identify the paradigm in which a study is carried out because paradigms are clusters of beliefs that influence the totality of the study, research methods and the data analysis.

In the quest to answer the research questions of this study, a *social constructivist* research paradigm was used which is typically seen as an approach to qualitative research (Creswell, 2014:8). The social constructivism paradigm believes that people try to understand the world in which they live by developing subjective meanings of their daily experiences as well as "realities" that occur around them. The goal of constructivist theory in this research is to rely as much as possible on the participants' views of the situation being studied. The questions become broad and general so that the participants can construct the meanings out of a situation, a meaning typically forged in discussions or interactions with other persons. Thus,

constructivist researchers often address the "processes" of interaction among individuals. They also focus on the specific contexts in which people live and work in order to understand the historical and cultural settings of the participants. The researcher's intention, then, is to make sense of the meanings participants have about the world (Creswell, 2014:8). Therefore, to understand how the SMTs and Accounting educators manage teaching and learning of Accounting in schools, the participants involved were studied both in their traditional and historical context.

### **3.5. RESEARCH APPROACH**

According to Creswell (2014:17) a researcher's philosophical assumption, design and methods all contribute to a research approach which could be quantitative, qualitative or mixed methods approach. This study uses a qualitative research approach. Qualitative research is an enquiry in which researchers collect data in face-to-face situations by interacting with selected persons in their settings, describing and analysing participants' views in relation to the study, collecting and analysing documents that shed more light on participant data and collective social actions, beliefs, thoughts, and perceptions (McMillan & Schumacher, 2006:315). According to Creswell (2009:27), qualitative research begins with assumptions, worldviews, the possible theoretical lenses, and the study of research problems, which involve inquiry into the meaning individuals and groups ascribe to social and human problems.

Qualitative research was viewed as the best approach for this research because it provides the researcher with an opportunity to understand the managing teaching and learning of Accounting in schools in its natural setting. In a natural setting, a researcher addresses the process of interaction among individuals focusing on the specific contexts in which people live and work (Mtsweni, 2008:55). This enabled the researcher to understand how the teaching and learning of Accounting is managed by the SMTs and Accounting educators in secondary schools. Qualitative data is important because most of the descriptions and interpretations of data in this study are rendered in words rather than numbers. Qualitative research also provides the researcher with an opportunity to understand the social phenomenon from the participants' perspective. This was done by analysing the contexts of the participants from the case study research design and by narrating participants' meanings which included their feelings, beliefs, ideas, thoughts and actions (McMillan & Schumacher, 2010:130).

### 3.6. RESEARCH DESIGN

According to Creswell (2009:3), research design refers to strategies and procedures for research comprising decisions from the underlying world views to the detailed methods of data collection and analysis. Confirming this assertion of research design, Hammond and Wellington (2013: 131) add that research design is concerned with turning a research question into a manageable project. Punch (2009:112) indicates that research design situates the researcher in the empirical world and connects the research question to data. Wadsworth submits the following on research design:

A good research design is flexible but firm enough to ensure a reliable plan of action that addresses the research purpose and the fundamental research questions. The reliable plan of action should also have a clear focus on the fundamental research questions, clearly stating its purpose and the context that has generated that purpose, only asking essential, unambiguous questions, involving the right people in the process, and showing devotion to honesty, self-scepticism and accuracy in even the smallest details (Wadsworth, 2011: 44).



This study used a case study research design. According to Maree (2010:75), case study design is a systematic in-depth inquiry into an event or a set of related events which aims to describe and explain a particular situation or “social phenomenon”. It is also an approach to research that facilitates exploration of a case within its context using a variety of data sources. The case study design is relevant for this study because the research question seeks to explain some present circumstance (how the Accounting educators as well as the SMTs manage teaching and learning of Accounting in school). “Cases are bounded by time and activity, and a researcher collects detailed information using a variety of data collection procedures over a sustained period of time” (Creswell, 2013: 14). Therefore, the researcher was able to get this “in-depth” description of the case through in-depth individual interviews, document analysis, and observations. As such, the case study research design enabled the researcher to get rich data from the investigation on how SMTs as well as Accounting educators are managing teaching and learning of Accounting in secondary schools. For the purpose of this study, two case study schools were looked at, one a well-performing school in Accounting and the other an underperforming school or in an improving stage in Accounting. These two cases were selected in order to have a representation of the different categories of schools as well as to have an understanding on how the teaching and learning of Accounting is managed in these schools.

### **3.7 RESEARCH METHODOLOGY**

Clough & Nutbrown (2012:25) define research methodology as a process which provides reason for using a particular research recipe. Punch (2009:15) refers to methodology in research as a theory about method. It entails what lies behind the approaches and methods of inquiry that might be used in a piece of research. Wilson (2009:58) argues that methodology is a plan of action which informs and links the methods used to collect and analyse data to answer postulated research questions. This ensures that a research issue is not explored through one lens, but rather a variety of lenses, which allows for multiple facets of the phenomenon to be revealed and understood (Baxter & Jack, 2008:544). In this section, various aspects of the methodology are discussed such as site selection, participant selection, data collection strategies, data analysis, trustworthiness, validity researcher's role, as well as ethical considerations.

#### **3.7.1. Site selection**

A site is described as a group of individuals in a setting who possess specific characteristics and from which the participants are drawn to determine the parameters (Creswell & Plano Clark, 2007:112). Maree (2007:34) points out that a research site must be suitable and feasible. The sites for this proposed research consist of all schools that teach Accounting in the Mafikeng Area Office (AO). The Mafikeng area office is in one of the local municipalities in Ngaka Modiri Molema District (NMMD) of the North West province. This AO was selected for this study because of its proximity to the researcher.

There are 36 secondary schools in Mafikeng AO; 20 of these schools offer Accounting as a subject. Since all the schools offering Accounting as a subject could not be used, a purposeful sample was used to select only 2 schools from the 20 secondary schools offering Accounting as a subject. Cohen, Manion & Marrison (2011:156) refer to purposive sampling as a non-probability sampling method which involves purposive or deliberate selection of particular site or participants from a sample relevant to the study.

##### **3.7.1.1. Site selection criteria**

The 2 schools that were purposefully selected were based on the following criteria;

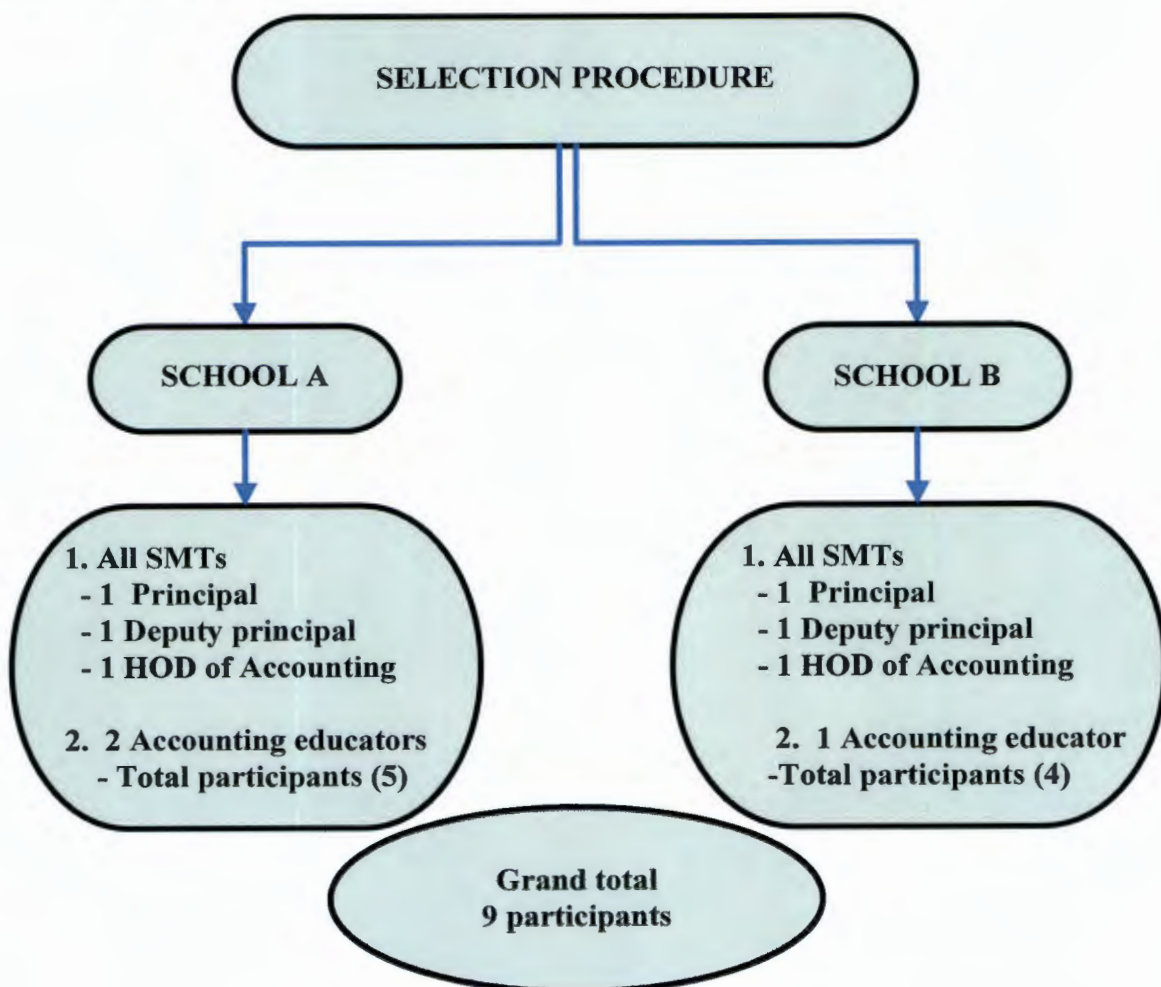
- The schools should offer Accounting as a subject from Grade 10-12.

- The schools should be located in the urban area where there is good access to infrastructure.
- The level of learner’s performance in one school should be high while the other school should be underperforming or at an improving stage in order to identify the management strategies used by the high performing school and the improving school to manage the teaching and learning of Accounting.
- Both schools should be easily accessible to the researcher.

### 3.7.2. Participant selection

Participant selection refers to the selection from the site selected of those who could best inform and respond to the research question and enhance understanding of the phenomenon under study (Creswell, 2009:4). Figure 3.2 shows a reflection on how the participants were selected.

**Figure 3.2. Participant selection procedure**



From the 2 secondary schools that were selected, all participants involved in the management of teaching and learning of Accounting were interviewed. This implies that the participants that were used in this study for each school have no selection criteria. This was because they were responsible for the didactics and management of the Accounting discipline. The participants that are involved in the management of teaching and learning as in the case of this study include the SMTs and the Accounting educators. Thus, the principal, deputy principal, Accounting HoDs and Accounting educators in the school were all interviewed. As such, a total number of 9 participants were used for the study as presented in the figure above.

### **3.7.3. Data collection techniques**

Data collection in qualitative research involves the gathering of information for a research project through a variety of data sources (Lekganyane, 2011:68). It basically involves different techniques of gathering information in research writing. According to Wilson & Fox (2009:96), there are basically three main approaches to obtaining data in qualitative research: interviews, observation and trace of written documents. In this study, the researcher explores all the three methods in order to obtain the information required for the study.

#### **3.7.3.1. Interviews**

For the purpose of this study, the individual interviews were conducted with the SMTs, (which are the principal, deputy principal as well as the HoD) and all Accounting educators in the selected schools. According to Boyce & Neale (2006:3) an individual interview in a qualitative research technique involves conducting intensive individual interviews with a small number of respondents to explore their perspectives on a particular idea, program, or situation. In addition to this, an individual interview consists of open- response questions to obtain data of participant meanings on how individuals conceive of their world and how they explain or make sense of the important events in their lives (McMillan & Schumacher, 2006:350).

Interviews were used because they are a means of producing relevant, valuable and analytically rich data (Barbour, 2008:114). Interviews provide a useful way for researchers to learn about the world of others, although real understanding may sometimes be elusive. This means that sometimes even when the interviewer and the interviewee seem to be speaking the same language, their words may have completely different cultural meanings. Thus, communicating becomes more difficult when people have different worldviews. However, done with care, a well-planned interview approach can provide a rich set of data (Qu & Dumay, 2011:239). Interviews were also preferred as a way of collecting data because they allow access to the

experiences of educators and SMTs by enabling the SMTs and Accounting educators to share their experiences and views on the managing of teaching and learning of Accounting in secondary schools. The one-on-one format allows the researcher to focus precisely on the content of the interviewees' responses, paying close attention to the tone, content and body language (Guest, Mitchell, & Namey, 2013: 113).

The researcher made use of an interview guide (see appendix C) which was used to guide the researcher on the interview questions that included; the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting, the various support strategies provided by the SMTs to the Accounting educators in schools and the various ways in which the teaching and learning of Accounting can be managed. The interview was recorded so as to enable the researcher to transcribe correctly and to collect the necessary data on the interview guide, and each interview ranged between 30-45 minutes.

### **3.7.3.2. Observation**

The type of observation that was carried out by the researcher is the non-participant observer which Maree (2010:85) describes as a researcher getting into a situation but focusing mainly on her role as an observer in the situation. This implies that the researcher only observed without value judgment and did not interfere in any activities going on in the classroom. Maree (2010:83) also indicated that observation is the systematic process of recording the behavioural patterns of participants, objects, and occurrences without necessarily questioning or communicating with them. It is an everyday activity whereby we use our senses of seeing, hearing, touching, smelling, tasting, and also our intuition to gather bits of data. Participants observation "puts you where the action is and let you collect data... any kind of data that you want, either narrative or number" (DeWalt & DeWalt, 2010:2). The researcher during the observation time was able to travel to the relevant selected schools to collect data from the participant through observing the Accounting educators in the classroom in order to find out the nature of teaching and learning of Accounting in the classrooms and school environment.

An observation checklist was used by the researcher in order to provide a structure and framework of the observation and a guide to observable aspects on the nature of teaching and learning in an Accounting classroom. Aspects such as the use of teaching aids, the teaching strategies, classroom environment in an Accounting class, the school environment and the approach made to the lesson objectives in the Accounting classroom. Two Accounting lessons were observed in each school for educators in Grade 12 Accounting class. In each Accounting

lesson observed, 70 minutes (double period class) was used by the researcher to observe the Accounting educator in the teaching and learning of Accounting. Thus for the two schools a total of 140 (2\*70) minutes was utilised during observation. These observations were carried out at a convenient time for the Accounting educators during the term. The convenient time was realised after scheduling with the relevant Accounting educators the time that best suited them in order for the researcher to observe the teaching and learning in the classroom. Data obtained from the observation was used to build the full profile of the teaching and management of the Accounting discipline that were obtained from interviews and document analysis.

### **3.7.3.3. Document analysis**

According to Maree (2010:82) document analysis involve both primary and secondary sources of data. Primary sources are original source documents or data that are unpublished (but may also be in published form like a letter in a newspaper) and which the researcher has gathered from the participants directly e.g. minutes, reports. Secondary sources refer to any materials (books, articles) that are based on previously published works.

For the purpose of this study, the documents analysed include records in respect of Grade 12 performance in Accounting for Matric from 2008 to 2015 in both schools, the profiles of each participant used in the study and the CAPS documents for Accounting, Economics and Business studies used by the researcher to present some of the topics that are taught in these commerce-clustered subject. Data collected from the document analysis helped the researcher to shed more light on the research question relating to the level of learners performance in schools, factors that affect the performance of learners in Accounting as well as the different support strategies provided by the SMTs to Accounting educators in teaching Accounting in both schools.

### **3.7.4. Data analysis**

White (2002:82) explains that data analysis in qualitative research is a systematic process of selecting, categorising, comparing, synthesizing and interpreting data to provide explanations of the single phenomenon of interest. This is confirmed by McMillan & Schumacher's (2006:364) argument that qualitative data analysis is primarily an inductive process of organising data into categories and identifying patterns (i.e. relationships) among categories. For the purpose of this study, data were analysed in the following ways;

After data was collected from the interview, document analysis and observation, the researcher made use of “open coding” system and content analysis to analyse the data. Open coding is “a process of breaking down, examining, comparing, conceptualizing and categorizing data” (White, 2002:82). For the purpose of this study, the open coding system of data analysis was done for all data collection method used in this study. The open coding system was carried out based on the following steps:

### **Step 1: Breaking down of data collected from the participants**

After data has been collected from interview, the researcher was able to transcribe the recorded information obtained from the participants. This enabled the data collected to be readable and understandable to the researcher. Relevant data that was collected from the observation made was written down as observed during the observation in the school.

### **Step 2: Examining and comparing the transcribed information**

In this step, the researcher read the transcribed data carefully in fine details in order to determine which part or parts of the data collected are related. Creswell in De Vos et al. (2005:337) advises the researcher to read the transcripts in their entirety several times, immersing him or herself in the details, trying to get a sense of the interview as a whole so as to identify the interrelatedness of the data collected as well as reducing overlap and redundancy of themes and their categories. Data collected from observations and document analysis was also examined in fine details with the use of *content analysis* and irrelevant data was discarded. Content analysis is an unobtrusive and cost-effective method used across disciplines. It involves “a careful, detailed, systematic examination and interpretation of a particular body of material in an effort to identify patterns, themes, biases, and meanings” (Berg, 2007:304).

### **Step 3: Identify the themes and categories which emerged from the participant response**

This was done on higher order categories (according to a scale of preference) or in main themes and placed within an overall framework. After the data has been examined and compared, the researcher identified the emergent themes and related categories from the participant response for both *interview, observations and document analysis*; she sorted the themes and their categories according to a scale of preference which was guided by the research questions in order to know which theme is of first importance to the research. Data from the interviews,

observation and document analysis was clustered and presented together in relevant themes and categories in order to enhance triangulation.

#### **Step 4: Presenting and summarising the participant response**

The participant's response at this final stage was then summarised and presented in the study to reflect the participants' authentic experiences. This was done with the aim to gain a new and better understanding on how SMTs and Accounting educators as instructional leaders are managing the teaching and learning of Accounting in secondary schools.

#### **3.7.5 Trustworthiness**

Terms such as trustworthiness, credibility, conformability, consistency or dependability are key constructs within qualitative research; dependability in qualitative research closely matches the notion of reliability in quantitative research (Lekganyane, 2011:41). In addition to this, Bush (2012:5) talks about the use of triangulation to ensure trustworthiness in a research. According to him, triangulation involves comparing sets of data from different sources and cross checking the participants' view from one another in order to ensure trustworthiness. In this research, the researcher ensured trustworthiness of the research by collecting data from the participants in the study.

#### **3.7.6. Validity**

Maxwell (2012: 134) explains validity as describing and interpreting what a researcher found in a research study without any distortion of the findings away from what the participants indicated. Neuman (2006:196) simply identified validity as truthfulness. To him, qualitative researchers are more interested in authenticity (that is giving a fair, honest and balanced account of a view point of someone) than in an idea of a single version of truth. In addition to this, Mbokodi (2008:62) stated that validity is the extent to which an account accurately represents the social phenomena to which it refers. In this study, fairness and honesty were established through validation of data by participants themselves and also by reviewing relevant literature on the topic.



### **3.7.7. Researcher's role**

In this aspect, the researcher has to play the role of an interviewer, listener, recorder and a writer in order to obtain information needed for the research. Mbokodi (2008:57) indicates that the purpose of interviewing is to allow the interviewer to enter into the interviewees' perspective. It begins with the assumption that the perspective of others is meaningful, knowable and amenable to being made explicit. According to Creswell (2009:175) qualitative research is often conducted in the field, allowing direct interaction with the people being studied in their context. As an outsider in the field this researcher had to be honest to the participants from the beginning about her own identity. The researcher declared who she was so that participants could feel free to express themselves knowing who they were talking to. This formed good relations and good interaction between the researcher and the participants.

## **3.8. ETHICAL CONSIDERATIONS**

Ethical measures are important in all research. According to McMillan & Schumacher (2006:16), the researcher is ethically responsible for protecting the rights and welfare of the subjects who participate in a study, which may involve issues of physical and mental discomfort, harm, and danger. Bush (2007:245) also confirms that for both ethical purposes, it is vital to ensure that those being interviewed are absolutely clear about their rights to an explanation of aims, procedures, purposes and consequences of the research, publication possibilities and the right to refuse to take part or withdraw at any stage. The ethical considerations which the researcher took into account for the purpose of this study include permission to gain access to the schools and classrooms; which included a letter of permission (see appendix A) from the North-West University Mafikeng campus to gain access to all selected schools for the purpose of data collection, and a letter from the DoE (see appendix B) asking the selected schools permission for the researcher to gain access into the schools; the confidentiality of information from the research was also considered.

### **3.8.1. Permission to gain access**

According to Ragin & Amoroso (2011:89), to prove that individuals are entering research studies voluntarily and adequately informed, researchers are often required to obtain informed consent from all participants or participants' legally authorised representatives. For this to be considered, the following was done:

- The researcher applied for permission by a letter from North-West University Mafikeng campus in the Faculty of Education and Training to gain access to the school.
- With this letter, the researcher approached the NW DoE Mafikeng AO to request permission to enter the schools.
- The researcher also requested from the NW DoE Mafikeng AO a list of secondary schools offering Accounting as a subject so as to enable the researcher to make choice on the two case study schools for the study.
- The letter obtained from NW DoE Mafikeng AO was taken to the principals of the selected schools so that the principal could provide consent to help organize interview sessions with the SMTs and Accounting educators.
- Participants' anonymity as well as voluntary participation in the research project and the confidentiality of information obtained was also assured. They were also informed that they might withdraw their participation at any time. A pseudonym was used in respect of the real name of the schools in order to protect the identity of the schools.

### **3.8.2. Confidentiality of information**

Information obtained about the participants was kept confidential unless otherwise agreed upon in advance, through informed consent. This implies that no one has access to the original data except the researcher as well as the supervisor in charge of this research, and the identity of the participant will in no way be revealed to external bodies.

### **3.9. DATA TRIANGULATION**

Triangulation according to Maree (2010:80) is a traditional strategy of improving the validity and reliability of a research or evaluation of findings. In this study triangulation was assured by gathering data from a variety of sources which included individual interviews, document analysis and participant observation to investigate how the teaching and learning of Accounting is managed in secondary schools. Through this approach, dependability was also assured.

### **3.10. CONTRIBUTION TO THE STUDY**

This study aimed at determining how SMTs and Accounting educators are managing the teaching and learning of Accounting in schools. The conclusion drawn from the empirical research in this study helped address adequately the research objectives. Thereby, it provided useful recommendations for SMTs and Accounting educators in the Mafikeng Area for ways the teaching and learning of Accounting should be managed. Also, this will benefit and advance the scholarly field by contributing to the literature.

### **3.11. SUMMARY**

In this chapter, a detailed analysis of the research design and methodology that were utilised by the researcher was provided. The research approach applied was qualitative while the methods used in acquiring data were interviews, observations and document analysis. Other important aspects that were applied in this chapter include: data analysis techniques, details of the school in terms of performance in Accounting, participant selection and ethical considerations. The next chapter deals with the interpretation and presentation of findings that were obtained in the field of study.

## **CHAPTER FOUR**

### **ANALYSIS AND PRESENTATION OF FINDINGS**

#### **4.1. INTRODUCTION**

Chapter three discussed the research methods and design used to collect data. In this chapter, focus is on the analysis and presentation of findings from questions that explored the management of teaching and learning of Accounting in the two case study secondary schools selected for this study. The findings are presented according to the themes and categories that emerged and they directly address the aims and objectives of the study. The chapter presents the profile of each school in detail, the method of data analysis and the findings from the participants.

#### **4.2. PROFILE OF SCHOOL A**

School A is located in an urban area in Mafikeng. The school is located in a township that is developed and has a high density of human structures such as houses, commercial buildings, roads, bridges, and railways. The school and classroom environment was neat and conducive for learners to allow for proper learning to take place. The school has a good library for learners to study. The learners and the educators were all in the classroom during teaching and learning time. The school environment was also quiet for effective teaching and learning. There are 1015 learners and 37 educators in this school who are involved in teaching and learning. There are two Accounting educators in this school and they showed that they were committed to their work and the SMTs is well structured and effective. The SMT in this school include the principal, the deputy principal and the HoDs of the various subjects in the school. The Accounting learners in this school are 62 in Grade 10, 60 in Grade 11 and 64 in Grade 12. Thus there is a total number of 186 Accounting learners in the school. Accounting learners in each grade have been divided into different classes with not more than 35 learners in each class.

#### **4.3. PROFILE OF SCHOOL B**

School B, on the other hand, is also located in an urban area in Mafikeng. The school is located in a township that is developed and has density of human structures such as houses, commercial buildings, roads, bridges, and railways. The school environment was also conducive for proper learning to take place but the classroom environment was not equally conducive for effective teaching and learning to take place. The school also has a good library for the learners to study. The school was noisy during teaching and learning. Most of the learners were standing outside


their classrooms during the class time. There are 985 learners and 40 educators in this school. There is one Accounting educator in this school and the SMT is also well structured and effective as in the case of school A. The Accounting learners in this school are 60 in Grade 10, 65 in Grade 11 and 61 in Grade 12. Thus there is a total number of 186 Accounting learners in the school. Accounting learners in each grade have been divided into different classes with not more than 32 learners in each class.

#### 4.4. MANAGING AND ANALYSING DATA

According to Bogdan (2003:147) data analysis is a process of systematically searching and arranging the interview transcripts and materials accumulated so as to enable the researcher to arrive at the findings. As presented in Chapter 3, data collected from interviews, document analysis and observation was analysed through an open coding process. This involves working with data, organising and breaking them into manageable units, coding and synthesizing them in themes and categories and presenting the findings in order to make out meaning from the participant response. Emerging themes were based on the issues that regularly came up from the participants' responses from the interviews, document analysis and observation. The participant response were clustered together in order to obtain related themes and categories. These themes were also cross-referenced with the research questions to ensure that the investigation stayed on track. The research questions, themes and categories that emerged from the data are summarised below in Table 4.1.

**Table 4.1 Research questions, themes and categories**

<p>1. What is the nature and scope of teaching and learning in Accounting classrooms in the secondary schools in Mafikeng (AO)?</p>	<p><b><i>Theme 1:</i></b> The scope (content) in commerce subjects</p> <p><b><i>Theme 2:</i></b> Nature of teaching and learning in Accounting classroom</p>	<ul style="list-style-type: none"> <li>➤ Topics taught in the commerce cluster subjects</li> <li>➤ The classroom environment</li> <li>➤ The school environment</li> <li>➤ The lesson objectives</li> <li>➤ The teaching strategy</li> </ul>
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<p>2. What is the level of learner performance in Accounting in secondary schools in Mafikeng (AO)?</p>	<p><b><u>Theme 1:</u></b> Level of learners performance in Accounting</p> <p><b><u>Theme 2:</u></b> Enhancing Accounting learners performance</p> 	<ul style="list-style-type: none"> <li>➤ The performance measurement of Grade 12 Accounting learners from 2008-2015</li> <li>➤ Dedication and hard work from the Accounting educators</li> <li>➤ Motivation and encouragement to the Accounting learners</li> <li>➤ Constant practicing of Accounting with Accounting learners</li> <li>➤ Attitude of Accounting educators on the subject</li> <li>➤ The qualifications and experiences of Accounting educators</li> </ul>
<p>3. What are the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in secondary schools?</p>	<p><b><u>Theme 1:</u></b> Challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting.</p>	<ul style="list-style-type: none"> <li>➤ Lack of teaching and support media in teaching Accounting</li> <li>➤ Workload in supervision of Accounting</li> <li>➤ Lack of Accounting knowledge</li> <li>➤ Massive gap between grade 7 and 10</li> <li>➤ Insufficient funds to purchase relevant support medias</li> <li>➤ Problem of Mathematics</li> </ul>
<p>4. What are the different support strategies provided by the schools to the Accounting educators in secondary schools?</p>	<p><b><u>Theme 1:</u></b> Support strategies that HoDs provide for Accounting educators</p> <p><b><u>Theme 2:</u></b> Support from Department of education.</p> <p><b><u>Theme 3:</u></b> Support from professional bodies (for examples SAICA, SAIPA, banks or institutions.</p>	<ul style="list-style-type: none"> <li>➤ Textbooks and past exam papers</li> <li>➤ Internal training from the HoDs</li> <li>➤ Provide assistance in teaching</li> <li>➤ Common task papers from DOE</li> <li>➤ Professional support forum</li> <li>➤ SAICA run-up competitions</li> <li>➤ Trip to banks</li> </ul>

<p>5. What are the various ways in which SMTs manage the teaching and learning of Accounting in secondary schools?</p>	<p><b><u>Theme 1</u></b> Ways SMTs and are currently managing the teaching and learning of Accounting</p>	<ul style="list-style-type: none"> <li>➤ Monitoring the progress of the Accounting learners</li> <li>➤ Supervise the teaching and learning of Accounting in the classroom</li> <li>➤ Supporting the Accounting educators</li> <li>➤ Exchange programmes between Accounting educators from outside</li> </ul>
<p>6. In what ways can managing teaching and learning of Accounting be improved?</p>	<p><b><u>Theme 1:</u></b> Various ways teaching and learning of Accounting can be managed</p>	<ul style="list-style-type: none"> <li>➤ Provide extra Accounting resources</li> <li>➤ Content training for Accounting educators</li> <li>➤ Time management in Grade 12 Accounting examination.</li> <li>➤ Continuity</li> <li>➤ Support from parents</li> </ul>

In presenting these themes and categories, some of the verbatim statements by the participants were presented in block forms. It is also necessary to note that the verbatim statements used in this chapter might appear with grammatical errors as can be expected from verbal conversations and these are unedited for purposes of the authenticity of the data. The next section therefore presents the findings from participants from interviews, document analysis and observation in accordance with each case study school.

#### 4.5. PRESENTATION OF FINDINGS

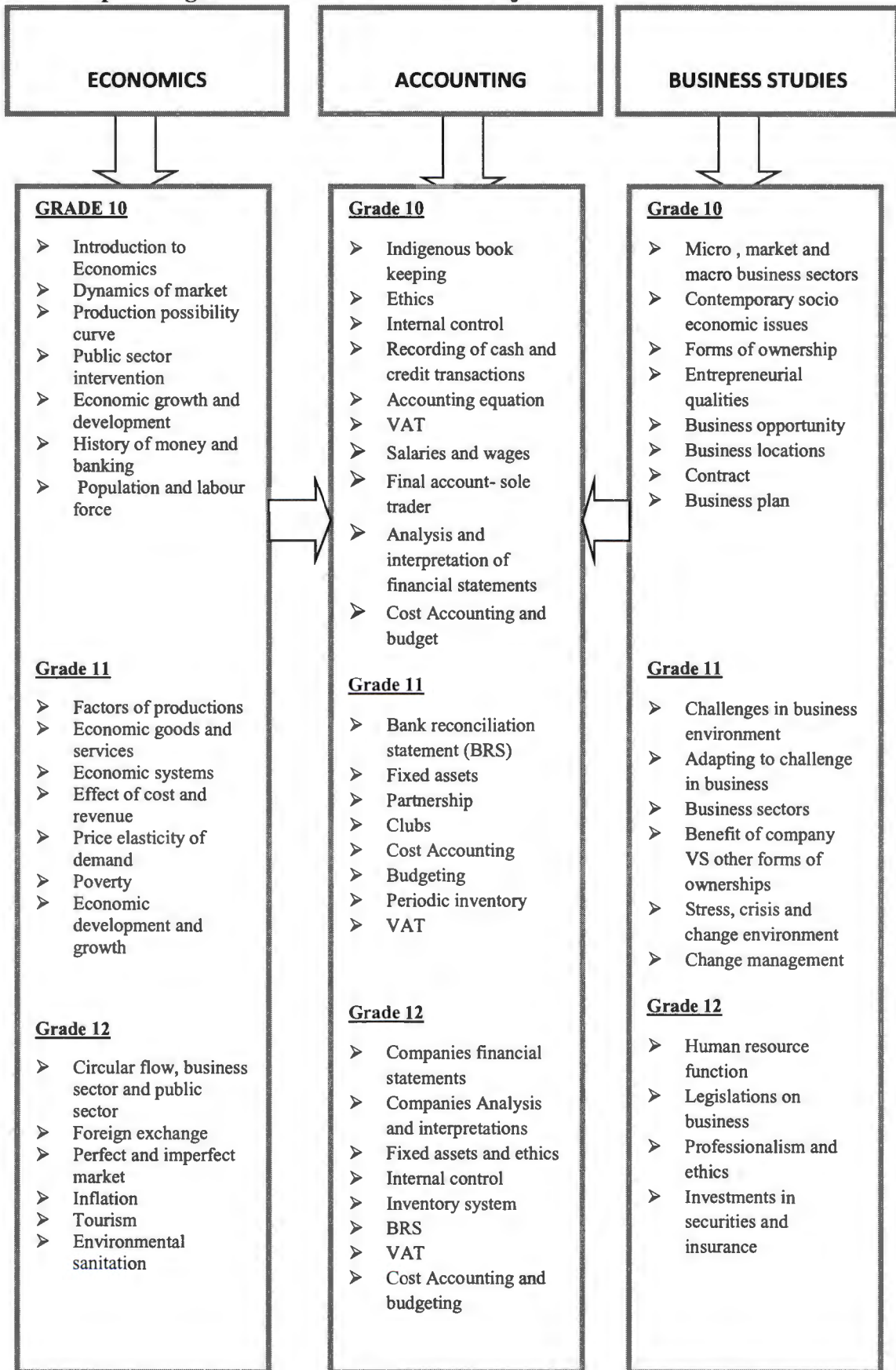
In this section, the findings from the schools are presented first in themes and then in the categories identified from the themes. In each category that is discussed, the findings from each school are separately presented in order to provide a clear view on the response of the participants from each school. The idea of presenting the findings in each school also enables the researcher to view each case as a complete entity and then later to collate the participant

responses when discussing them in Chapter 5. Findings from the document analysis, observations and interviews are triangulated in order to also collate similar findings.

#### **4.5.1. The content (scope) in relation to commerce cluster subjects**

In terms of the scope of commerce cluster subjects (which are; Accounting, Economics and Business Studies), this study looks at the content that is supposed to be covered in the different subjects grouped under the commerce cluster in schools. Accounting is one of three subjects under the commerce cluster and they are clustered based on the different disciplines and the level of content integration across the subjects in the cluster. Subjects under the same cluster are managed by the HoD or cluster head who might be a specialist in one if not all the different subjects in the cluster. Information on the scope of the different subjects in the commerce cluster is very important as it explains the degree to which the management of the teaching and learning of the different subjects can be flexible within the cluster. Information obtained from the CAPS document revealed some of the topics that are taught in the commerce cluster subject which are presented in figure 4.1 below. The purpose of presenting these topics is to be able to establish the challenge of appointing someone who specialised in one of the subjects within the cluster to provide support to all educators in the cluster.

**Figure 4.1 Topics taught in commerce clustered subject**



From the findings above, it is clear that the scope in Accounting, Economics and Business studies are different. Accounting involves lot of calculations as compared with Economics and Business studies. Hence, participants' views on the qualifications and ability of HoD of Accounting to teach Accounting can be justified from the figure presented above. In addition, since the scope in each of the commerce cluster subjects is different, it becomes difficult for a specialist in one to support the other educators. Although the Accounting educator 1 in school A made mention that the scope in the Accounting curriculum is inconsistent, this emphasis is discussed more in Chapter 5.

#### **4.5.2. The nature of teaching and learning in an Accounting classroom**

Looking at the nature of teaching and learning of Accounting, this study intends to establish how a typical Accounting classroom environment looks like. Information here was obtained from the observation made in both schools. The information obtained sheds light on the existing realities of how Accounting lessons are prepared and delivered, teaching strategies used, learner's commitment and involvement during Accounting lessons and the nature of the general school environment during teaching and learning. This information is intended to identify gaps in the nature of teaching and learning of Accounting in schools and also possible gaps in the management of the teaching and learning of Accounting in schools. It is hoped that knowledge of the gaps as they exist in the case study will lead to tailor-made management adjustments to improve the situations. Findings in relation to the two schools revealed the following:

##### **4.5.2.1. Accounting classroom environment**

###### **In school A**

The Accounting classroom environment was conducive for the Accounting learners. Chairs and tables were well arranged with Accounting posters posted on the wall making it easy for anyone to notice that it is an Accounting classroom and the space was large enough for the Accounting teacher to move around and investigate what the learners are doing. The desks were arranged in an orderly way and the classroom was very neat, creating a conducive environment, which indicates teaching and learning took place. There were classroom rules hung on the wall as well.

In addition, the Accounting educator was well disciplined and strict. This was because immediately the bell for the next lesson period rang, all Accounting learners rushed into the classroom, they were well seated and immediately brought out their study material as the Accounting educator introduced the new topic on cash budget. At about 8 minutes after the

class had started three learners came in late and went straight to the back and stood as they quietly brought out their books and started listening.

There were 35 Accounting learners in the classroom; at the beginning of the class, 32 were seated while 3 came in late, this indicates to me that the Accounting learners in this school are well dedicated to Accounting and punctual at school. Fifteen minutes before the class ended, the Accounting HoD came into the class, walked around the classroom to see if the learners are well engaged with the teaching and learning of Accounting.

### **In school B**

The classroom was not conducive to learners. Tables and chairs were not well arranged; some of the chairs did not have tables and as such, four Accounting learners had to share one table that was meant for two learners during the lesson. There were also no posters or classroom rules hung around the class. However drawings by the learners were visible on the walls in respect of Accounting as well as other subjects. Only a few learners entered the classroom when the bell rang; the rest were chatting outside the class until the Accounting educator asked them to enter the classroom. The Accounting HoD did not come into the classroom to observe the Accounting educator. There were 30 learners in the classroom; initially 15 were seated while the rest came in one after the other during the lesson period. This showed that most of the Accounting learners were late to class and the Accounting educator was reluctant to rectify or do anything about it.

Based on the findings in respect of the nature of the Accounting classroom, it is evident that both schools exuded a different Accounting classroom environment which may or may not foster effective teaching and learning of Accounting.

#### **4.5.2.2. The school environment**

The school environment is also important in assessing the nature of teaching and learning of Accounting in schools. This was because most of the things seen around the school environment were in relation to effective management of teaching and learning in the school.

### **In school A**

References were made by the researcher in respect of the structures that were in place. The school grounds were neat and the school buildings in good condition. The researcher also found the secretary and the personal assistant to the principal to be helpful and approachable. The researcher was made to feel welcome by the friendly manner in which the secretary

interacted with her. The researcher asked the secretary to inform the Accounting educators of her arrival, this was done immediately. The principal of the school was friendly and approachable. Only the deputy principal regularly postponed his appointment even after when the researcher arrived for a given appointment. This might be as a result of the work load that the deputy is faced with.

When walking into the principal's office, pictures of the best Accounting learner for each academic year were evident on the notice boards; SAICA competitions and award were placed by the corridor as well as the pictures of Accounting learners who took part in the SAICA competition. This was evident during the interview done with the principal as well as the Accounting educators who made mention of the activities carried out by these professional bodies. There was also a conducive library for the learners to study Accounting as well as any other subject. This was evident from the principal's statement during interview who stated thus:

*The school has a good and quiet library for the learners even though we do not have enough Accounting textbooks in the library but the environment is really good for Accounting learners as well as other learners to study. That is also one of our major factors that help us to have a good Accounting performance.*

The principal has a strong belief that when more Accounting books are provided by the department to the library, the teaching and learning of Accounting would be effective in the school.

### **In School B**

References were also made by the researcher in respect of the structures that were in place in the school, the school grounds were neat and the school buildings in good condition only the classrooms were in a disorderly form. I also found the secretary and the personal assistant to the principal to be helpful and approachable.

In addition, during the first day of the visit to this school, Accounting learners were writing a mock examination on that day and I was requested to come the following week after all exams had been done. Initially, the Accounting educator in this school refused to participate in the study with the reason that the findings from the study are not considered and that people have always been researching in the school without any changes made to the performance indicators within the school. The researcher re-assured the Accounting educator

that the findings from this study would be considered and related facts would be looked into. The school also has a good library for the learners to study but the principal also indicated that there are not enough Accounting text books for learners to study from.

The nature of the school environment for both schools as presented was seen to be conducive for effective teaching and learning to take place in general.

#### **4.5.2.3. Attaining the lesson objectives**

The purposes of presenting this section is to find out how capable the Accounting educators in the two schools are to reach their lesson objectives in the classroom

##### **In school A**

Before the Accounting educators started teaching the topic to the learners, the Accounting lesson objectives were clearly stated to learners and written on the board as stated in CAPS document. There were not enough teaching media for the Accounting educator to use in teaching but the Accounting educator was time conscious. This was evident in educator 1 in school A, who indicated in the interview that one of the major challenges they face in teaching Accounting is the support media which made them to spend most time writing on the board rather than teaching. Some of the specific objectives selected by the Accounting educator to teach the learners on this day of the observation were met, even though the Accounting educator made mention that the rest would be done in the next class. The lesson was also successfully delivered. In addition, the Accounting educator was confident in delivering his lesson. He also has good content knowledge of the topic delivered and was eager to teach the learners more.

##### **In school B**

The observation made also indicated that before the Accounting educators started teaching the topic to the learners, the lesson objectives were not clearly stated to learners and also not written on the board as stated in the CAPS document. The lesson was also successfully delivered even though the resources such as teaching medias and other support materials were not quite enough for effective teaching and learning, as also in the case of school A. The Accounting educator was also conscious of time and as such did not pay much attention to explaining the content of the topic to the class as well as what was required by the learners. However, the Accounting educator was confident in delivering the lesson. The Accounting educator has a good content knowledge of the topic to be delivered and eager to teach the learners more. Even though the Accounting educator was old she still shows good basic



content knowledge.

Therefore, the ways in which the lesson objectives as well as the teaching method in both school is different as presented above. Both Accounting educators also demonstrate good and basic content knowledge.

#### **4.5.2.4. The teaching strategies applied by the Accounting educators**

The teaching strategies that were used by the Accounting educators are also an important element to consider when revealing the nature of teaching and learning in the classroom. This would enable the researcher to understand the various strategies the Accounting educators used to teach Accounting.

##### **In school A**

The teaching strategy applied by the Accounting educator was teamwork approach. In this case she instructed the Accounting learners to group themselves in teams and solve a case study on cash budget. The classroom was noisy at this stage but after the specific time given to the learners to solve the case has elapsed, the Accounting educator adopted the learner centred-approach in teaching. At this stage, he requested a learner from each team to come and present the solutions to the case study they have solved. All the teams correctly worked out the solutions and the Accounting educator praised them all. The Accounting educator also ensured that the time frame for the lesson was well managed even though it was not enough for him to carry out a proper teaching and learning.

##### **In school B**

The teaching strategy adopted by the Accounting educator was also learner-centred approach. In this case, after the Accounting educator gave a brief and weak illustration on the topic (manufacturing Account) from the textbook, she asked the Accounting learners to perform individual class activities. During this period the learners were noisy and when the time given to them to carry out the activities has elapsed, the Accounting educator sat on her seat and asked the learners to give her solutions to the question. Learners were just answering as they pleased; they did not wait for the Accounting educator to choose someone to answer and as a result, there was a bit of disorderliness in the classroom. All these could be as a result of the fact that the Accounting educator looks old and does not have enough strength to demonstrate classroom examples and illustrations on the board. She also mentioned during the interview stating thus; *“I am still a bit old to teach Accounting but I still try my possible best to see that they pass.”*

In addition, the Accounting educator made use of only the textbook as a teaching aid and nothing was written on the board. The educator did not involve the learners during the explanations as she did most of the talking. Learners were also very noisy during the lesson, but that did not stop her from delivering her lesson.

It is therefore evident that both Accounting educators in both schools have different teaching strategies used in teaching Accounting. These teaching strategies and their effects will further be discussed in chapter 5.

#### **4.5.3. The level of learners performance in Accounting**

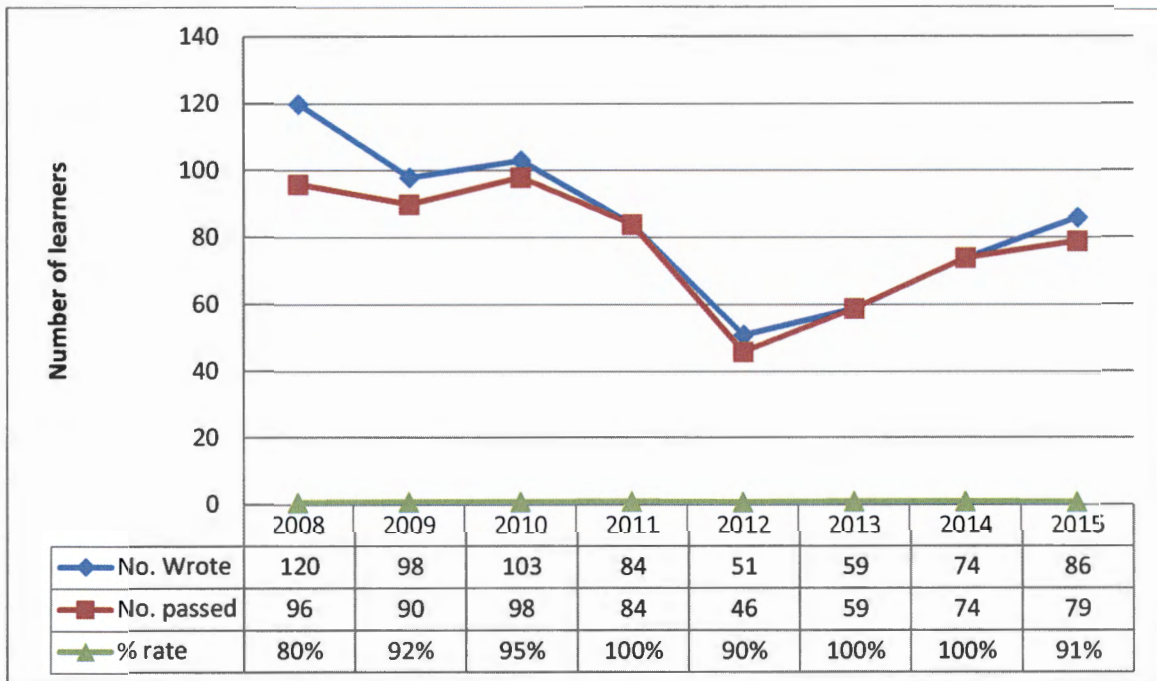
From the document analysis collected from the two schools in respect of the level of learners' performance in Accounting from both schools, the following was obtained;

##### **In school A**

**Table 4.2. School A Matric results from 2008-2015**

Years	No. Wrote	No. Passed	% pass rate
<b>2008</b>	120	96	80%
<b>2009</b>	98	90	92%
<b>2010</b>	103	98	95%
<b>2011</b>	84	84	100%
<b>2012</b>	51	46	90%
<b>2013</b>	59	59	100%
<b>2014</b>	74	74	100%
<b>2015</b>	86	79	91%

**Figure 4.2. School A trends in Accounting performance from 2008-2015**



The blue trend indicates the number of Accounting learners that wrote in a particular Accounting year, the red trend indicates the number of Accounting learners that passed the Accounting the same year while the green trend indicates the percentage pass rate of the learners in relation to the years in which Accounting was written and passed. For example, in 2008, 120 Grade 12 learners wrote Accounting, of which 96 learners passed, leading to an 80% pass rate in Accounting. In 2009, 98 learners wrote Accounting while 90 passed; leading to a 92% pass rate in Accounting. This indicates that from 2008 to 2009 there is an increase of 12% in the Accounting pass rate. In 2010, 103 learners wrote Accounting while 98 passed, leading to a 95% pass rate in Accounting. This indicates that from 2009 to 2010 there is an increase of 3% in the Accounting pass rate. In 2011, 84 learners wrote Accounting and 84 passed, leading to a 100% pass rate in Accounting. This indicates that from 2010 to 2011 there is an increase of 5% in the Accounting pass rate. In 2012, 51 learners wrote Accounting while 46 passed, leading to a 90% pass rate in Accounting. This indicates that from 2011 to 2012 there is a decrease of 10% in the Accounting pass rate. In 2013, 59 learners wrote Accounting and 59 passed, leading to a 100% pass rate in Accounting. This indicates that from 2012 to 2013 there is an increase of 10% in the Accounting pass rate. In 2014, 74 learners wrote Accounting and 74 passed, leading to a 100% pass rate in Accounting. This indicates that from 2013 to 2014 an excellent percentage pass rate is still attained. Finally in 2015, 86 learners wrote Accounting

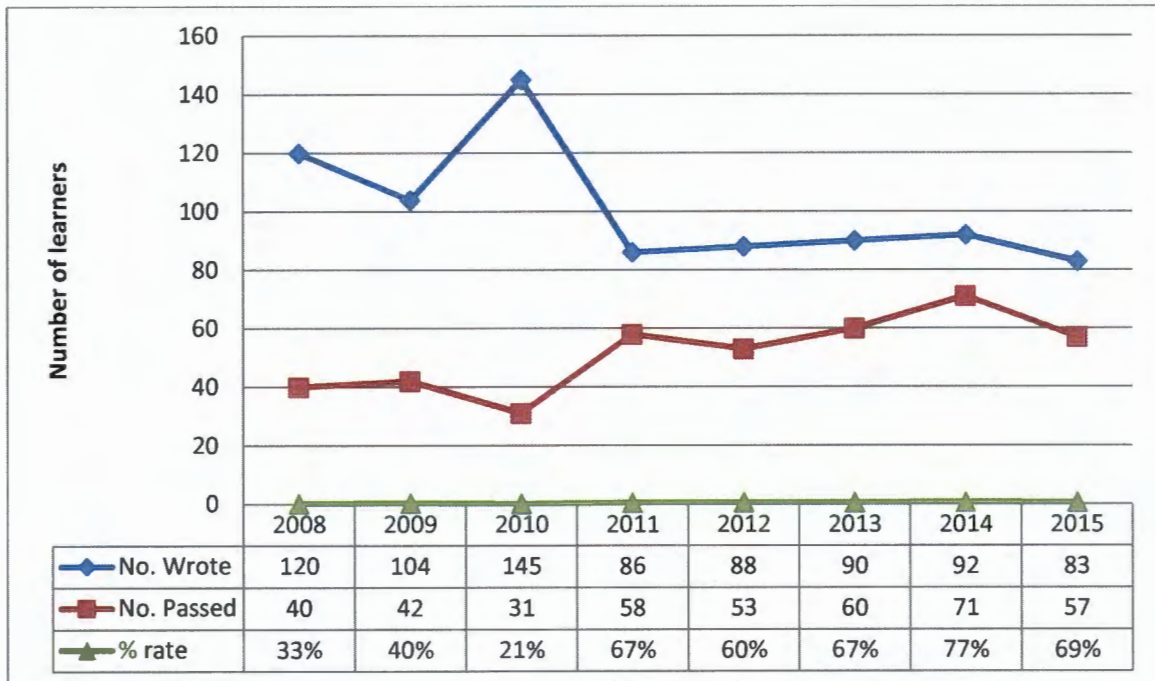
while 79 passed, leading to a 91% pass rate in Accounting. This indicates that from 2014 to 2015 there is a decrease of 9% in the Accounting pass rate.

The fluctuations in the numbers of Accounting learners that wrote Accounting in a specific year as well as the numbers of learners that passed Accounting in that specific year has led to shift in the blue and red trend. This indicates that over the years learners' in Accounting performs well even though there are changes in performance but these are not significant.

**Table 4.3. School B Matric results from 2008-2015**

Years	No. Wrote	No. Passed	% pass rate
2008	120	40	33%
2009	104	42	40%
2010	145	31	21%
2011	86	58	67%
2012	88	53	60%
2013	90	60	67%
2014	92	71	77%
2015	83	57	69%

**Figure 4.3. School B trends on Accounting performance from 2008-2015**



Following the comment made in respect of the trend lines and their meaning, the performance of Accounting learners in school B also indicates that; in 2008 120 Grade 12 learners wrote Accounting of which 40 learners passed, leading to a 33% pass rate in Accounting. In 2009, 104 learners wrote Accounting while 42 passed, leading to a 40% pass rate in Accounting. This indicates that from 2008 to 2009 there is a slight increase of 7% in the Accounting pass rate. In 2010, 145 learners wrote Accounting while 31 passed, leading to a 21% pass rate in Accounting. This indicates that from 2009 to 2010 there a drastic fall of 19% in the Accounting pass rate. In 2011, 86 learners wrote Accounting and 57 passed, leading to a 67% pass rate in Accounting. This indicates that from 2010 to 2011 there is an increase of 46% in the Accounting pass rate. It was also during the 2011 academic year that the performance of learners in Accounting began to improve after the change of Accounting educator as indicated by the school principal. In 2012, 88 learners wrote Accounting while 53 passed, leading to a 60% pass rate in Accounting. This indicates that from 2011 to 2012 there is a decrease of 7% in the Accounting pass rate. In 2013, 90 learners wrote Accounting and 60 passed, leading to a 67% pass rate in Accounting. This indicates that from 2012 to 2013 there is an increase of 7% in the Accounting pass rate. In 2014, 92 learners wrote Accounting and 71 passed, leading to a 77% pass rate in Accounting. This indicates that from 2013 to 2014 a percentage pass rate of 10% is attained. Finally in 2015, 83 learners wrote Accounting while 57 passed, leading to

a 69% pass rate in Accounting. This indicates that from 2014 to 2015 there is a decrease of 8% in the Accounting pass rate.

There is an indication that learners did not perform well from 2008 up until 2011 when 86 Accounting learners wrote Accounting of which 58 passed leading to a performance rate of 67%. These results led to the fluctuations in the trend and this implies that in a particular year Accounting learners performed well while in other years, performance was low and this had a significant impact on the rating of the school. Interviews conducted with the participants helped the researcher to find out how the Accounting learners performance was improved in 2011. As such, the next section presents the findings in relation to enhancing learner's performance in Accounting. These findings are also used to explain the inconsistencies in the performance of the Accounting learners in the two schools.

#### **4.5.4. Enhancing Accounting learner's performance**

The interviews and observations carried out with the participants in the two schools were aimed at finding out the strategies that were used by the schools to enhance the level of performance presented above. Findings revealed that there are various ways in which the schools used to enhance Accounting learners performance; These include hard work from the Accounting educators, motivation and encouragement to the learners, constant practice with Accounting learners, attitudes of Accounting educators, qualifications of Accounting educators as well as the teaching and learning medias.

##### **4.5.4.1. Dedication and hard work from the SMTs and Accounting educators:**

###### **In school A**

Findings revealed that dedication and hard work from the SMTs and Accounting educators helps in respect of the learners' performance in the subject. This implies that to enhance Accounting learner's performance, it is important for the SMTs and the Accounting educators to be dedicated in teaching, learning and management of Accounting in the school. To illustrate this point, the principal stated thus;

*The Accounting educators and SMTs here are very dedicated and hardworking and are willing to go extra miles to ensure that learners pass Accounting as well as understanding the core principles of Accounting.*

The Accounting HoD also stated that:

*Hard work from the Accounting educators and SMTs can lead to a better performance in Accounting. This is because Accounting is a lot of work and they need to do a lot of exercises and practice they should not be relax. They should strive for continuous hard work and dedication rather than relaxing.*

In addition, Accounting educator 1, confirmed that one of the reasons for the good performance in Accounting is as a result of hard work from him. He indicated that he always dedicated his time to teaching the learners Accounting whenever there was time to do so. According to him, he also organised extra classes on Saturdays and Sundays as well as during public holidays in order to ensure that learners are well equipped with the necessary knowledge in Accounting.



#### **In school B**

Findings in school B also revealed that dedication and hard work from the SMTs and Accounting educators helps in respect of the learners' performance in the subject. The principal explained the data that was presented in respect of the poor learner's performance in Accounting before 2011. She mentioned that:

*For the bad performance we had before 2011, I think one of the factors that contributes to it is not having the right educator as well as resource... for like materials that can help the Accounting educator. While for the average performance it is dedication and hard work from the educator and SMTs as well as having the right educator for the subject.*

The Accounting educator in her response stated that she always tries within her capacity to work hard and ensure that the performance of Accounting learners are good. According to her, when she came to the school in 2011, she realised that the learners' performance in Accounting is very low (21% see Figure 4.2.) as such she decided to dedicate herself more to the teaching and learning of Accounting.

As such, it is evident that dedication and hard work from the SMTs and Accounting educators in both schools was seen as a way of enhancing learner's performance in Accounting.

#### **4.5.4.2. Motivation and encouragement to the Accounting learner**

Findings from this study also revealed that to enhance the performance of learners in Accounting, the motivation and encouragement given to the Accounting learners also plays a major role.

### **In school A**

The Accounting HoD and Accounting educators indicated that Accounting learners need to be motivated and encouraged to study hard in Accounting. The Accounting Educator 1 also stated that;

*Thorough preparation and ability to motivate and encourage the learners through competitions from outside from the early grade in grade 10 motivate the learners to do more in Accounting.*

The Accounting HoD also mentioned that when learners are motivated and encouraged in what they are doing they become determined to do more. According to him, the Accounting learners are encouraged to participate in class discussions and case study surveys in the classroom which helped to foster effective teaching and learning of Accounting in the school. This act of motivation was also found in the observation made in this school in respect of the teaching strategy used by the Accounting educator. It was observed that when all the Accounting learners answered the case study question correctly, the Accounting educator praised them all as indicated above. The deputy principal also indicated that the posters of the best Accounting learners posted on the entrance to the principal's office is also a way of motivating the Accounting learners to perform well in Accounting. To him, Accounting learners always aim to perform well in Accounting in order to have a good record and also serve as a mentor to other Accounting learners.

### **In school B**

The Principal highlighted that Accounting learners need to be encouraged and motivated by the SMT as well as the Accounting educators in order to ensure that learners are participating well in Accounting. The principal also indicated that the previous Accounting educator did not motivate nor encourage the Accounting learners'. He indicated that during her period of teaching Accounting, learners always complain to the HoD of Accounting how the Accounting educator ignored the aspect of motivation and encouragement which was also one of the factors that hampers the performance of learners in Accounting. In addition to this, the deputy principal also stated thus:

*Learners who took Accounting prior to 2011 lack motivation and encouragement, as such they do not do their homework nor study leading to a low performance in Accounting.*

The Accounting educator indicated that she always motivates the learners to study hard in order to pass Accounting. According to her, whenever she did not motivate or encourage them they do not perform well as such she ensures that learners are motivated to study Accounting through class quiz, surveys or discussions.

In general, there is a concise agreement from both schools that motivation and encouragement to the learners are one of the key factors that were used to enhance the performance of learners in Accounting

#### **4.5.4.3. Constant practice of Accounting with learners**

In addition to the findings made on motivation and encouragement from the SMTs and Accounting educators to the Accounting learners, findings from this study have also revealed that constant practice of Accounting with the Accounting learners also enhance the performance of learners in Accounting.

##### **In school A**

The principal indicated that Accounting as a field of study requires constant practice with learners at all time and that Accounting educators should provide learners with work materials that will enable them to practice more. Accounting educator 1 commented that;

*One of the reasons for our good performance in Accounting in this school is constant practice of Accounting with the learners. I try as much as I can do within my reach to provide all the question papers for the Accounting learners to work with. This is because learners have to understand how each and every topic is been treated in a particular question.*

To confirm these findings, Accounting educator 2 also postulates that the constant practice of Accounting with learners helps them to pass Accounting. According to him when Accounting learners practice Accounting more, they tend to have a clearer understanding of the topic as well as various ways of attempting general questions on Accounting.

##### **In school B**

The Accounting educator 1 stated that the word “practice made perfect is useful in

Accounting” according to her:

*For learners to be perfect in Accounting he/she has to practice at all the time but here in our school is like I am the one forcing the learners to practice this is because anytime I bring copies of past papers I can see it on their face that they are not ready for that activities they feel that one or two examples I gave them in class as an activities has already cover the knowledge of that topic been taught. They forget the fact that they still require more knowledge on how other questions are approached.*

When the researcher asked the Accounting educator in respect of the content she simply said:

*Eish for content I really don't like stressing much on that this learners need practical because if you try to explain what each items means for example let's say I am taking manufacturing account to grade 11 learners neh... okay if I start the presentation on the topic I need to tell them all the concept like raw materials, work in progress(WIP), finished good and the rest... but when I start explaining to them, these learners are bored because I have no examples to show them and sometimes they are even confused so I feel the best way is just move straight to questions and questions and questions so they can understand. That is why I say constant practice in Accounting is a key to good performance in Accounting.*

This implies that to the Accounting educator the content or theory of an Accounting topic are not her major priorities now but to engage the leaners' with a lot of Accounting questions so learners can understand.

#### **4.5.4.4. Attitude of Accounting educators on the subject**



The attitude of the Accounting educators as well as the Accounting learners in the subject was another factor that was mentioned by most of the participant from both schools.

#### **In school A**

The principal and Accounting educator 2 in this school is of the view that the Accounting educator's attitude on the subject plays an important role in enhancing good performance of Accounting. This was evident from the principal's statement, who indicated thus;

*I think another factor that made our performance in Accounting to be 95% and above is that the two Accounting educators we have here especially Mr Mpho (pseudonyms) have a good attitude with Accounting. When I say good attitude I mean he make sure*

*that learners in this school taking Accounting do not only take Accounting for the sake of taking it, he ensures that they take Accounting serious at all times. This attitude to me I really like it because it enables the learners to take Accounting serious.*

In addition to her comment the Accounting educator 2 affirms that the attitude of the Accounting educator plays a vital role in the performance of the learners. According to him;

*For learners to love accounting and excel in it, the zeal should first start from us. This means that if they don't do their homework we can't just ignore we have to employ discipline to the learners so they can always do their homework. That is why we rarely have Accounting learners that don't do their homework.*

#### **In school B**

The principal is on the opinion that “bad attitude to Accounting” from the Accounting educator affects the learner’s level of performance. According to her:

*What led to our low performance in Accounting prior to 2012 was as a result of the Accounting educator's bad attitude to Accounting. I am really sorry to say this. The Accounting educator do not like Accounting herself I think she took up the job because she has no other job. As such she taught the learners with lack of seriousness in Accounting. Even when learners do not do their homework she does not care much on that. This attitude affected the learners to the extent that they were even failing Accounting.*

The deputy principal as well as the Accounting HoD also indicated that for the teaching and learning of Accounting to be effective and well managed, Accounting educators should have a positive attitude towards the subject and also influence the learners in the same direction.

It is therefore evident from the two schools that the attitude of the Accounting educators in teaching Accounting plays a vital role in transforming the performance of learners in Accounting.

#### **4.5.4.5. The qualifications and experience of Accounting educators**

The qualification and experience of educators teaching Accounting is believed to be very instrumental in their effectiveness and to the performance of their learners. Although there is no maximum limit for an educator’s qualification to teach in the classroom, there is a minimum qualification. This makes it imperative to find out if the Accounting educators were

all qualified to teach the content of Accounting as presented in Figure 4.1 above. As such the qualifications of the participants were all presented and used in later presentations and discussions.

### **In school A**

*The Accounting Educator 1* is a 38-year-old male educator with 8 years of experience in teaching Accounting and has an Honours degree in financial Accounting. He is also currently enrolled for Masters in Business Administration (MBA). *Accounting Educator 2* is a 25-year-old male educator with 5 years' experience in teaching Accounting and has a Bachelor of Education (B.Ed) degree in education majoring in Accounting and Business Studies. *The principal* is a 40-year-old female with 9 years' experience in school management and has obtained an honours degree in educational management. *The Deputy Principal* is 45-year-old male with 5 years' experience in school management and has obtained a degree in educational psychology. He is currently enrolled for part-time honours programme while the *Accounting HOD* is a 38-year-old male HoD with 7 years' experience as an Accounting HoD and has a degree in Economics.

Findings from this study revealed that the qualification and experiences of the Accounting educators in this school have significantly contributed to the performance of learners in Accounting. The principal also highlighted that the qualification of the Accounting educators contributed to the good performance of learners in Accounting. When the researcher asked the principal to shed more light on the qualification she simply said:

*When I talk of qualification I mean having knowledge of Accounting and for me which means that the Accounting educator should have taking Accounting as a major course in the university, he or she should have done the methodologies of Accounting which constitute how Accounting is been taught. With this the Accounting educator should be able to teach Accounting with real zeal which will result in good performance.*

In addition, the Accounting HoD indicated that the Accounting educators they have in the school have good qualifications and experience. As presented earlier, Accounting educator 1 has an Honours degree in financial Accounting with 8 years' experience in teaching Accounting in secondary school and Accounting educator 2 has a Bachelor of Education (B.Ed) degree in education majoring in Accounting and Business Studies with 5 years' experience in teaching Accounting in secondary schools. According to her, these qualifications and experiences contributed to their good level of performance in Accounting.

## **In school B**

The Accounting Educator is 52-year-old female with 25 years of experience in teaching Accounting and has a B.Ed degree in education majoring in Accounting and Economics obtained 28 years ago with no further studies. She manages the teaching and learning of Accounting from Grade 10 to 12. Each grade is divided into two Accounting classes, thus she has six classes to teach Accounting. The Principal is a 60-year-old male with 17 years of experience in school management and has an honours degree in educational management. The Deputy Principal is 40 years old, female with 5 years of experience in school management and has a degree in Science while the Accounting HOD is a 45-year-old female with 8 years of experience as an Accounting HoD and has a degree in Economics,

The principal identified in his comment that qualification needs to be considered in hiring Accounting educators. According to him;

*During our bad performance years in Accounting I realized that the qualifications of the Accounting educator need to be considered when the department is hiring Accounting educators. This is because the Accounting educator we had during that period had a Bachelor of Commerce degree in Economics. I think she was hired on the ground that she has knowledge of Accounting. I really don't know much on commerce cluster subject as well as what was taught in it. But I feel that a degree holder on Economics really do not do much of Accounting in the universities. As such the qualification of the Accounting educators per se do not really match the field she was into.*

The principal also indicated that one of the major factors that lead to their average performance in Accounting was because of the qualification of the current Accounting educator. According to him, the Accounting educator has B.Ed degree in education majoring in Accounting and Economics, which is also the relevant qualification as an Accounting educator. Even though she is old and had obtained the degree 28 years ago, she still has the knowledge of Accounting.

In addition to the principal's comment, the Accounting educator also identified that the qualification of the Accounting educator needs to be reviewed. When the researcher asked the Accounting educator to shed more light on what she meant by reviewing the qualification of Accounting educator she stated thus:

*When I say reviewed I mean there should be a requirement for Accounting educators meaning that for me to teach Accounting in any high school I should have a BCom degree in education majoring in Accounting, Business studies or Economics as such I would have undergone the training in respect of the methodology on how I should teach Accounting even though I have knowledge of the content per say I should also know how to teach it to the learners in school.*

She concluded by saying that when the Accounting educators' qualifications are reviewed, the right educator would be employed which would enhance effective teaching and learning of Accounting in the classroom.

Findings have therefore proven that the qualifications of the Accounting educators in both schools plays a vital role on the academic performance of Accounting learners.

#### **4.5.5. Challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools.**

Findings from interviews as well as observations made with the participants in this study in school A and B reveal that the Accounting educators as well as Accounting HoDs face a lot of challenges in managing the teaching and learning of Accounting. These challenges from both schools include lack of support media, work load in supervision of Accounting, lack of Accounting knowledge, massive gap between Grade 7 and 10 in Accounting, educators refusal to be visited in classroom teachings. Findings in respect of these challenges from each school are presented below.

##### **4.5.5.1. Lack of Learning and Teaching Support Materials (LTSM) in teaching Accounting**

The learner's teaching and learning materials was identified by few participants as one of the factors that can play a vital role in the performance of learners in Accounting and the Accounting educators face challenges when these teaching materials are not available.

##### **In school A**

Accounting educator 2 highlighted that when there are not enough teaching materials for Accounting the Accounting educators will have to suffer for it. This is because they won't be able to illustrate examples to the learners in fine details. In addition to this, he also said;

*Our major challenge here is resources to teach Accounting we only have textbooks but it is not enough. We lack projectors to use in order to show learners our slide and also*

*some of the content we teach in Accounting needs theory first before calculations. Sometimes we have to visit North West University as the only university here in Mafikeng to teach the learners with the aid of the projectors and use of the universities facilities. This will enable the learners to know more on the topic to be taught and as such tends to do great in exams or test.*

This was in conjunction with the view of Accounting educator 1 who said that he has the necessary materials in teaching Accounting but the media are not there to foster it. This was evident in his statement;

*Sometimes I do not get enough resources as I will always want..... in this present time Accounting is technological based.....we need journals .....text books are there but knowledge is no longer textbook rather digital because these textbooks are things that are no longer applicable in this present world.*

When the researcher asked the participants why he thinks the textbook are no longer applicable in this present world he simply stated that the textbook does not give him enough support in teaching Accounting because learners, as well as him rely a lot on the textbook which is not detailed enough and that learners should have a taste of other medias in teaching and learning of Accounting. The Accounting educator also indicated that in the absence of relevant teaching materials, he always constructs a few charts and posters to assist the learners in understanding the topic and when he is unable to do so, he draws any frameworks or chart on the board which takes a great deal of time. To affirm this, findings in respect of the observation done in this school revealed that the Accounting educator that was observed struggles with support materials. Most of his illustrations were done on the chalk board as such he spent most of the period on drawing frameworks relating to the topic he wanted to present.

### **In school B**

The Accounting HoD indicated that lack of support materials hampers the teaching and learning of Accounting in the school. She also stated that most of the Accounting textbooks are outdated and use old methods and the same procedures to prepare financial statements. In addition to the participants' comments, findings from the observations carried out in this school reveal that the Accounting educator struggles with support materials. Most of her illustrations were also done on the chalk board and as such she spent most of the period on drawing frameworks relating to the topic she wanted to present. The topic that the Accounting educator taught on the day of observation was manufacturing account (ledgers and production

statements). This topic was also stated in CAPS document and the resource identified was actually not in use to deliver the topic content; only textbooks were used. As such learners do not have a practical view on what is happening in the production circle.

It is therefore evident that both schools lack LTSM to teach the Accounting learners and the Accounting educators are struggling to teach Accounting as a result of this.

#### **4.5.5.2. Work load in supervision of Accounting**

Findings from the participants revealed that the Accounting HoDs face challenges in respect of the workload which is placed on them. This was evident from the participants from both schools;

##### **In school A**

The Accounting HoD stated thus;

*I really do not understand the nature of my job; therefore it is difficult for me to differentiate between each management role as required. I mean... I am HoD for Accounting, Economics and Business studies and also an educator, a leader and a team member. Most of my time are also filled with administrative functions as such I become involve with varieties of work load in the school which is basically one of my challenges.*

In addition to this, the principal also said;

*We don't have a specific HoD for Accounting they have to supervise all commerce cluster subjects such as Economics, Business studies, Accounting and even some major Life sciences which to me makes them jack of all trade.*

##### **In school B**

The participants all mentioned in their interview that the HoD of Accounting is faced with challenges of workload. According to them the Accounting HoD has to supervise all commerce subjects including EMS in the school and also teaches Accounting most of the time. This was evident in the Accounting HoD's statement;

*Looking at my job description it is clear that I am not afforded the time and opportunity to do what I am supposed to do, like assisting educators in the delivery of the*

*curriculum, to evaluate their practices and to promote staff development. I basically am an administrator, an Accounting educator as well as a head of Accounting and over the years I tend to do the things that I like doing which is administration rather than heading Accounting. I am unclear about what is expected of me. Another problem is that I have to fulfil my responsibilities with limited authority.*

Based on the comment made, it is evident that workload in supervision is a major challenge for the Accounting HoD.



#### **4.5.5.3. Lack of Accounting knowledge**

Accounting knowledge is a vital and important feature of Accounting educators and HoDs. This is because insufficient Accounting knowledge affects the teaching and learning of Accounting in general. Findings from both schools revealed that Accounting educators have sufficient knowledge in Accounting while the Accounting HoDs do not have sufficient knowledge in Accounting. This was evident from the participants' statements from both schools.

##### **In school A**

The principal's statement indicated that the Accounting HoDs are faced with the challenge of not having sufficient Accounting knowledge to teach Accounting to the learners when the need arises. According to her;

*Since the HoDs are supervising the commerce clustered subject, you find out that they do not have a detailed knowledge in Accounting as such they are faced with difficulties in supervising, heading or teaching the subject they do not have detailed knowledge of.*

The principal also indicated that the content changes in Accounting made it difficult for Accounting educators and HoD in Accounting to teach Accounting effectively. This was because the new curriculum changes require the Accounting educators and HoDs to have knowledge of what has been included in the Accounting CAPS even though there have been workshop and training in respect of CAPS documents. According to her the workshops and training do not really address much in respect of the curriculum changes as well as the content. As such the Accounting educators are not professionally developed in their field.

##### **In school B**

Similar to what was found in school A, the Accounting HoD in school B in her interview

indicated that she had a BCom Degree in Economics and feel comfortable heading Economics rather than Accounting. According to her, she said this was so because during her years at the university she struggled with Accounting and even hated Accounting: She was so unfortunate to head Accounting and as such she spends less time with Accounting.

When the researcher asked the participants how she was able to head or supervise the Accounting educator in the schools she stated thus:

*I do succeed in heading the Accounting educator for 8 years now, even though I help in addressing her weakness by helping her on whatever she struggle with; mostly on learners indiscipline in her class room and the subject advisers from the districts usually come to our aid to teach Accounting to learners whenever the Accounting educator is not in school due to the sickness. But I am still faced with the challenge of content knowledge in Accounting.*

In addition, the Accounting educator indicated that she has Accounting knowledge but the major challenge she faced was the development of her knowledge. According to her:

*I have knowledge of Accounting but you know my old age is a problem I am 52 years old I have been teaching Accounting for the past 25 years basically I do same thing every year so I do not struggle much but my major worry is I need to develop myself more on content knowledge in Accounting. What I mean in this regard is that I want people to teach me new things in Accounting.*

Based on this comment, it is evident that the Accounting HoDs in both schools still needs to be more professionally developed in the content of Accounting.

#### **4.5.5.4. Massive gap between Grade 7-10**

The massive gap between grades 7-10 was also one of the biggest challenges the Accounting educators are faced with.

##### **In school A**

Accounting educator 2 said that the foundation of Accounting learners from grade 7-9 is not firm. According to him learners do not have a strong background of Accounting from the lower grades and as such tend to struggle in grade 10. This statement was also in line with Accounting

educator 1 who stated thus:

*What I can say for the challenges is that Accounting learners do not have the background of Accounting from lower grades. Educators from the lower grades teaching EMS (because that is what the learners offer), should lay a good foundation on the learners by ensuring that the elements, concepts and classifications of Accounting are dealt with in details so that when the learners get to grade 10 after choosing Accounting as a field of study he or she will not struggle in it.*

### **In school B**

The Accounting educator said:

*My problem and challenge is the gap between grade 7-10, Accounting learners do not know so many concepts when they get to grade 10 for example during the period when the learners are taking EMS as a subject in grade 7-9 they are supposed to be taught the classifications of Accounting terminologies like  $\text{Asset} = \text{Owner Equity} + \text{Liabilities}$ . In this regards learners are supposed to know what Assets, owners' equity as well as liabilities are all about, learners are also supposed to know how to equate these terminologies in Accounting equations. You find out that most of the EMS educators do not necessary dwell much on this part but rather focus on the business studies and Economics aspects as such learners tends to struggle when they reach grade 10 which is basically a challenge to me as an Accounting educator because I will have to start from scratch to teach the learners.*

The HoD of Accounting indicated that the gap between learners from grade 7-10 is large because most of the learners do not have the full knowledge from EMS and as such tend to struggle in grade 10. She also indicated that the scope of Accounting (as presented earlier in Figure 4.1) is broad and learners offering EMS from grade 7 should be able to understand the basics of Accounting because there is a direct link between the content in EMS and that of Accounting.

Therefore, it is evident from both schools that the massive gap in EMS from grade 7-10 needs to be covered in order to enable Accounting learners to have a good knowledge of Accounting from Grade 10.

#### **4.5.5.5. Insufficient funds to purchase supporting materials**

Insufficient fund from the school to purchase the relevant LTSM was one of the findings made in respect of challenges the Accounting educators and HoDs face in the teaching and learning of Accounting.

##### **In school A**

Accounting educator 1 indicated that the Accounting educators face challenges in respect of insufficient funds. According to him:

*This school face financial problems, we have tried an effort to make Accounting computer base.....like what we now have in Gauteng Province now they make use of tablets, projectors etc.. We are still lacking on that... here in North West Province and I am sure soon Gauteng performance rate in Accounting and even in general will be more than us.*

The principals also indicated that most of the challenges that the Accounting educators face is lack of funds for the school to purchase the relevant support materials that would be used to foster effective teaching and learning of Accounting. Even though they do fundraising in order to buy the facilities that would enable the Accounting educators to teach effectively in Accounting, these funds are rather used to solve other problems in the school.

##### **In school B**

Similar to what was found in School A, the principal also indicated that most of the challenges that the Accounting educator face is insufficient funds. According to her, when there is not enough funding from the school they are unable to buy the necessary support materials that would be required for effective management of teaching and learning of Accounting.

#### **4.5.5.6. Problem of Mathematics with the Accounting learners**

The participants interviewed indicated that most of the Accounting learners do not have a firm knowledge of Mathematics and as such tend to struggle with Accounting.

##### **In school A**

The Accounting Educator 1 indicated that:

*The Accounting learners here do not really like Mathematics most of them even prefer Mathematics literacy than Accounting. Grade 10 Accounting learners are much*

*affected with this because ones they start taking Accounting as a subject from grade 10 most of them do not have good knowledge of Mathematics from the lower grades as such I face challenge in trying to teach them Accounting as well as Mathematics.*

The principal also indicated that Accounting learners are scared of Accounting due to calculations involved. According to her most of the Accounting learners in general are still victims of Mathematics failure and as such the Accounting educators in the school face challenges in respect of teaching Accounting to the learners.

### **In school B**

The Accounting educators view in respect of the problem of Mathematics as a challenge in teaching Accounting was different. According to her:

*I really don't have problem with learners not knowing Mathematics all I need is for them to know the basics such as how to add or formulate equations because this is Accounting. For me they don't really need much knowledge in Mathematics.*

This therefore means the Accounting educator in this school does not consider Mathematic as a challenge in teaching Accounting.

### **4.5.6. Support strategies that HoDs in particular provide for Accounting educators**

The purpose of presenting the support strategies that the HoDs provide for Accounting educators is to enable the researcher to find out the various types of support provided by the HoDs as part of the SMTs in respect of managing teaching and learning of Accounting. Findings from both schools revealed that the HoDs provide support to the Accounting educators through provision of textbooks and past papers, an internal training from the HoDs as well as providing assistance in teaching.

#### **4.5.6.1. Textbooks and past examination papers**

Providing textbooks and past exam papers by the HoDs of Accounting to the Accounting educators to teach Accounting effectively and for Accounting learners was emphasized by the participants interviewed in both schools.

### **In school A**

The Accounting HoD stated that most of the time the support they provide for the Accounting educators is the text books as well as the past exam papers. He said that enables the Accounting learner to practice Accounting always. Contrary to this, the Accounting educator

1 in stated thus:

*The support provided by the Accounting HoD is not enough this is because we often rely on past exam papers in order to use in teaching the learners. The past papers are not illustrative we need something that will help the Accounting learners to view what a particular topic is all about first before they can proceed to the question.*

According to him:

*Past exam papers should be used after when the content has been taught and learners understand the topic been presented.*

When the researcher asked the Accounting educator what type of support he requires from the HoD, he stated thus:

*I need audio visual facilities to share my slides, frameworks etc. I really need equipment's and the facilities to show my software's because I do have them but there are no means of displaying them to the learners because Accounting involves practical.*

According to him:

*I also do have charts and poster I developed a lot of them like what you have seen in my classrooms and I also make learners to be creative in developing chart. Just that we face a lot of challenges such as vandalism and theft from other students.*

In addition, the observation made in this school also reveals that all learners have their textbooks as requested by the Accounting educator. They also have calculators, workbooks and lot of stationery.

### **In school B**

The Accounting educator asserted that her HoD does not necessarily provide the type of materials and support that she would require which includes teaching and learning support materials as well as electronic devices for teaching but rather pays more attention to past examination papers. The observation made in this school by the researcher also reveals that textbooks are there for the learners but most of the learners do not carry them along to school but rather prefer to share with their friends in the classrooms. This was also evident in the Accounting educator's statement, who stated that the learners have their textbooks but they always feel lazy to carry them. The learners in this school also have their calculators as well

as their workbooks.

Therefore, it is evident that both schools indicated that the Accounting HoDs support them by ensuring that the textbooks are available for them to teach and for Accounting learners to use, but to them they argue that the textbooks and past exam papers are not the necessary support that they would require. Rather the provision of audio visual materials and other materials that would enhance effective teaching and learning of Accounting should be provided.

#### **4.5.6.2. Internal training and workshops from the HoDs**

Findings also revealed that the Accounting HoDs provided training and workshops to the Accounting educators in the school. These training and workshops are provided in order to ensure that Accounting educators are not facing difficulties in teaching.

##### **In school A**

The Accounting educators indicated that at times the Accounting HoD provides internal training for them. According to them in the training the HoD of Accounting usually asks them their strong and weak areas and then helps them to address the areas. Most of the areas she usually addresses were the attitude of Accounting learners in teaching and learning of Accounting as well as how to deal with learners that do not do their homework.

In addition, Accounting educator 1 also stated thus:

*Normally the support I need is really not in terms of chapters but in terms of conceptualising; because most of the things in Accounting are related. So what I am saying in general is; if I can get a lot of assistant from the lower grade level just to ensure that learners understand the classification of Accounting from grade 7. If they master it they will be able to apply it.*

##### **In school B**

The Accounting Educator indicated that the internal training that the Accounting HoD provides for the Accounting educators is satisfactory but she will require that more should be done. When the researcher asked the Accounting educator what she requires to be done she simply stated;

*Not that I don't know the content to teach the Accounting learners but I would really appreciate it if our Accounting HoD integrate content training in the internal training she usually conduct. I think that will really go a long way in helping me.*

Findings therefore reveal that the Accounting HoDs still need to do more in respect of the internal training they provide for the Accounting educators in order to foster effective management of teaching and learning of Accounting.

#### **4.5.6.3. Providing assistance in teaching**

##### **In school A**

The principal indicated that her Accounting HoD still defines himself as a subject administrator, looking after teaching resources, rather than a manager or leader to the educators. According to her, he performs a variety of roles in developing his departments. He is in a position of curriculum knowledge and leadership. Seeing that the basic activity of this school is teaching and learning, the Accounting HoD strives to enable other educators like Accounting, Business studies and Economics to work as effectively as possible to plan and deliver the teaching and learning effectively. This is done by involving himself in teaching the subject occasionally.

In line with this, Accounting educator 2 also indicated that the Accounting HoD usually comes to take a lesson and also involves the subject advisers from the DoE to come and take up a lesson. In most cases it was based on a topic with which the Accounting educators struggled.

##### **In school B**

The Accounting educator indicated that the Accounting HoD did not take a lesson but rather supervised her work after teaching. She indicated that the DoE usually sends subject advisers to come to the school to teach the learners as well as to supervise the work of the Accounting educators.

This therefore signifies that the HoD as well as the subject adviser from the DoE provides teaching assistance to the Accounting educators.

#### **4.5.7. Support from Department of Education**

Findings from the study also revealed that the Department of Education provides support to the Accounting educators through professional support forums (PSF) and workshops.

##### **4.5.7.1. Professional support forum and workshops**

##### **In school A**

The Accounting educator 1 indicated that apart from the training and workshops conducted by the HoD with the Accounting educators, the DoE usually held workshops and training in

order to enlighten them more in teaching Accounting. When the researcher asked the participant if the workshops are specifically for Accounting he stated thus:

*Yes the workshops and training are specifically for Accounting and it is very helpful to us because we learn a lot from it.*

In addition to this, the principal highlighted that the department usually organises Professional Support Forum (PSF) for the Accounting educators. When the researcher asked the participant to shed more light on the issues relating to PSF, she simply stated thus:

*This training is when the department involve the Accounting educators in setting the Accounting papers as well as memorandums for discussions.*

Also, the Accounting HoD stated that:

*If there are some of the things I don't understand in Accounting, I call the facilitator, and she would come and explain to me what's happening. Sometimes she will go to class and teach those learners while I'm there with her.*

### **In school B**

The Accounting Educator also indicated that she got a lot of support from the principal and deputy, they are very involved in any problems that she had or any challenges that she faced, so they are very supportive. For the DoE she highlighted that it provides training in relation to Accounting, but the training is not detailed enough to develop their professions.

#### **4.5.7.2. Common task paper from the DoE**

##### **In school A**

The Accounting educators interviewed indicated that the DoE supports them through provision of common task papers which are assessment papers from grade 10 to 12 in respect of Accounting. According to them, this paper will help them to improve the performance of learners positively by improving teaching and assessment practices. They also indicated that the common task paper from the DoE enabled the Accounting learners to be assessed in different topics after they might have taught them the topics. It also enabled the Accounting learners to be exposed to different assessments in Accounting.

##### **In school B**

The Accounting educator also indicated that the provision of common task papers by the DoE

was made available at all times. According to her, the common task papers are helpful to the learners and most of them do not struggle when they get into the exams.

It is therefore evident from the participants in both schools that the provision of common task papers by the DoE was helpful to the Accounting educators and learners in the schools.

#### **4.5.8. Support from professional bodies**

Findings from interviews and observation revealed that the professional bodies also support the teaching and learning of Accounting through a South African Institute of Chartered Accounting (SAICA) run-up competition as well as trips to the banks.

##### **4.5.8.1. SAICA run-up competition/Banks**

###### **In school A**

The Accounting educator 2 as well as Accounting HoD indicated that the Accounting learners in the school often receive support from professional bodies like SAICA. To them, SAICA engaged the learners in Accounting competitions with other schools and during this period learners always study hard and the competition motivates the learners.

In respect of this, Accounting educator 1 commented thus:

*Firms like the Pricewaterhouse-Coopers (PWC) they come to the school to educate Accounting learners encourage them and give them surveys I think others should also try to do the same which will help to manage teaching and learning of Accounting effectively.*

He also identified that SAICA engaged the Accounting learners in Olympia and other competitions, symposiums and prize winning in order to encourage the learners to study effectively. These findings in school A were also in conjunction with the observation made by the researcher (as presented earlier) in respect of the school environment of which posters and pictures of learners who participated in SAICA competitions as well as those who won the competitions were posted on the entrance of the principal's office as presented earlier.

The principal also affirms that:

*The professional bodies support the school, in 2014 we got learner who took first position in South African Institute of Chartered Accounting (SIACA) EXAM run-up. Even this year (2016) we got learner who got position one in South African Institute of Professional Accounting (SAIPA) EXAM. Our Accounting department is doing well*

*that is why we have this good performance. This engagement exposes them to different levels of thinking and answering exam questions since that engagement is at high level.*

### **In school B**

Contrary to what was found in school A, the principal in school B stated thus:

*For support from the Accounting professional bodies, I have never heard of them throughout my years in this school as a principal. They don't come here and the Accounting learners do not get any support from them.*

The Accounting HoD also indicated that:

*They have not received any support from the professional bodies apart from KKZ bank (pseudonyms) that come on many occasions to take the Accounting learners to trip in the bank. There they show them the cash books, receipts, journals and ledgers as well as how they are been posted and prepared.*

According to her this enabled the learners to be able to apply what they have learnt into classroom discussions and surveys.

Therefore, based on the findings, school A gets support from the professional bodies while school B get support from financial institutions so as to foster effective teaching and learning of Accounting in the school.

### **4.5.9. Ways SMTs are currently managing the teaching and learning of Accounting in the schools**

Following the observations and interviews made with the Accounting educators in both schools on how teaching and learning are managed in the classrooms, teaching strategies and how the performance of learners are enhanced, the researcher deemed it fit to also find out the ways in which the SMTs are currently managing the teaching and learning of Accounting. The purpose of this is for the researcher to find out SMTs roles in respect of managing teaching and learning of Accounting in schools. Findings in respect to this revealed that the SMTs play a major role in the management of teaching and learning of Accounting by monitoring the progress of the Accounting educators, supervising the teaching and learning of Accounting in the classrooms, supporting the Accounting educators in teaching and learning and conducting an exchange programme with schools which offer Accounting.

#### **4.5.9.1. Monitoring the progress of Accounting learners and Accounting educators in schools.**

##### **In school A**

The principal identified that the important role that the SMTs play in respect of managing teaching and learning of Accounting is that they monitor the progress of the Accounting educators and learners. This is done by ensuring that the Accounting educators are up to date with their teachings.

##### **In school B**

The principal stated thus:

*Basically we have the role to monitor the progress of the Accounting educators as well as the Accounting learners by ensuring that the Accounting educators teach the learners well. This is so because we want the Accounting educators to have the desire to teach and not absenting herself in schools with one reason or the other. For learners we monitor their progress also and give feedback to them that will help to understand and accomplish their work.*

In addition to the principal's views in respect of the roles of SMTs in managing teaching and learning of Accounting, the deputy principal indicated thus:

*As members of the SMTs we do engage the HoD on the basis of teaching and learning Accounting... that is, we encourage them as well as ask them to report every weekly on the successfulness of Accounting teaching for that week. This method enables us to keep on track with their progress.*

The Accounting educator also confirmed that the SMT ensures that the progress of the learners are monitored, recorded and maintained in each term to ensure effective management of the teaching and learning of Accounting.

Therefore, monitoring the progress of the Accounting educators and Accounting learners was truly one of the ways the SMTs managed the teaching and learning of Accounting in both schools.

#### **4.5.9.2. Supervising the teaching and learning of Accounting in the classroom**

This was also another point that was highlighted by the HoDs that were interviewed in both schools.

### **In school A**

The Accounting HoD stated thus:

*Basically I am the HoD for Accounting, Economics and Business studies I help them in their classrooms to teach the subject in the area where I can and support them in difficulties. By difficulties I mean helping these educators in using assessment techniques, how to maintain records of Accounting learners' progress, and how to set themselves targets.*

The Accounting HoD also stated that during classroom visits she looked at the learners work, checked whether it was marked and also listened to how educators interact with learners. This statement was also in line with the observation made by the researcher whereby the Accounting HoD came in and supervised the teaching.

In addition, the principal also indicated that they have a dedicated group of HoDs that always put the learners' interest first and they reflect a commitment to teaching and learning. They have the ability to drive things along and maintain a good balance of pressure and support. In general, according to her, the Accounting HoD in the school is somewhat knowledgeable about the subjects and always strives to teach the subject on topics she has basic knowledge on.

### **In school B**

Contrary to what was found in school A, the Accounting HoD in school B indicated that the Accounting educator in most cases refused to be supervised in the classroom but rather through her works done as captured in her files. According to her she only supervised the file so as to find out if the learners are up to date with their studies and never bothers to teach the learners due to lack of knowledge in Accounting as presented earlier.

The findings therefore reveal that the Accounting HoD in school A is involved in classroom supervision and teaching of Accounting while in school B the Accounting HoD is not involved in classroom supervision and teaching of Accounting.

#### **4.5.9.3. Supporting the Accounting educators**

Support is a vital role in an education system. This implies that Accounting educators (as in the focus of this study) need to be supported in various ways in order to teach Accounting effectively. During the interview process the SMTs mentioned support as a role which they



play in managing teaching and learning of Accounting in schools.

#### **In school A**

The principal commented thus:

*I give the Accounting educators and Accounting HoDs support; I make sure that whatever is in my reach I try by all means to provide. Sometimes I call the parents of the learners offering Accounting just to tell them the importance of Accounting and importance of constant practicing. This is the support I usually give them on my own as a principal.*

#### **In school B**

The deputy principal indicated that:

*We try as much as we can as managers of the school to provide the necessary support to Accounting educators and Accounting HoDs at all times in order to foster effective teaching and learning of Accounting.*

This implies that the principals as part of the SMTs play a vital role in supporting the Accounting educators in order to enhance effective teaching and learning of Accounting.

#### **4.5.9.4. Exchange programmes**

Exchange programmes between Accounting educators from outside the school were also identified by the participants as a way of managing teaching and learning of Accounting in schools.

#### **In school A**

The Accounting educator 1 stated thus:

*One of the ways we manage effective teaching and learning of Accounting in schools is to invite other Accounting educators from other schools to come and teach our learners while we also go and teach their own learners so that our learners will acquire more knowledge from other educators.*

Accounting Educator 2 also indicated that sometimes the school invites past Accounting learners who have made it in Accounting with a good mark to come and teach the learners or expand their knowledge on how they made it in respect to Accounting.

## **In school B**

The Accounting educator also indicated that they run an exchange programme with other Accounting educators. Most of the time the Accounting learners as well as other Accounting learners from other schools go on Accounting conference training, where knowledgeable Accounting educators will teach them topics so they can understand. According to her, this method helps to manage effective teaching and learning of Accounting in the school. Even though their percentage pass rate in Accounting is still at 60-70% she believes that as time goes on and as more ways to manage teaching and learning are found the school would improve its percentage pass rate.

It is therefore viewed that both schools adopt the exchange programme techniques as a way to foster effective management of Accounting in the school.

### **4.5.10. Ways teaching and learning of Accounting can be managed.**

Following the comments made on the various ways in which the teaching and learning of Accounting are currently managed by the SMTs, the researcher decided to find out the participants suggestions on the ways teaching and learning can be managed in the schools in order to foster effective teaching and learning. The participants interviewed in the two schools indicated that teaching and learning of Accounting can be managed through content training for Accounting educators, exchange programmes between schools, consistency in Accounting content, time management in grade 12 Accounting and provision of extra Accounting resources for the Accounting educators.

#### **4.5.10.1. Content training for Accounting educators**

##### **In school A**

The principal and the deputy principal indicated that the DoE can try to manage the teaching and learning of Accounting effectively by providing content training for the Accounting educators. They also said that during this period they should look into what is in the CAPS documents and ask the Accounting educators as well as the HoD of Accounting if there are any challenges they face in teaching the content and once any challenge is identified, they should try as much as possible to address the challenges.

In addition to this the Accounting educator 1 stated thus;

*If the department can provide real content training for the Accounting educators by inviting Accounting professors and lecturers from the university to lecture us and*

*expand our knowledge on Accounting, it will help to manage effective teaching and learning of Accounting.*

According to him, the involvement of the Accounting professors in training the Accounting educators in respect of the content in the CAPS would help those educators who are currently not studying further to know more things in Accounting.

#### **In school B**

The principal stated thus:

*You know I have seen here that we buy new books if the content is confusing to the Accounting educators. If the DoE can provide additional resource and do good content training for the Accounting educators and HoD of Accounting it will be good because most of the topic in Accounting are very difficult and Accounting educators need to be taught on how to approach such topic. This will even expand their knowledge more.*

He also stipulates that good content training of the topics in CAPS document would enhance effective management of the teaching and learning of Accounting and also develop the staff capabilities and professions.

It is therefore viewed by the participants that the provision of detailed content training on the topics in the Accounting curriculum by the DoE could help in effective management of teaching and learning of Accounting in the schools.

#### **4.5.10.2. Time management in grade 12 Accounting examination**

##### **In school A**

The Accounting Educator 1 indicated that the time given to grade 12 Accounting learners in writing exams is insufficient and most of the time Accounting learners struggle to finish. According to him, the Accounting learners in his school are good with Accounting because of the foundation he laid and how they are taught; most of them do not finish the exam due to time. A majority still pass even though they didn't finish. According to him;

*Most of the learners that do not complete the questions in the exam still pass because they know the content and are knowledgeable enough; it is only that time is always the problem.*

The principal also stated thus:

*I attended a meeting last week where the minister of education was addressing principal. In the Accounting line we talked about the three hours in writing Accounting. Most of the time learners do not finish writing Accounting on a six question because it is way too much for them. Accounting exams should be spited into two parts like part A and part B with the stipulated and well considered time because it requires learners to do lots of calculations, so after the first part they need to refresh their memory before going for the next part with that an effective management of Accounting and good learners performance in Accounting will be assured.*

### **In school B**

The Accounting HoD also mentioned that one of the ways to enhance effective management of teaching and learning of Accounting is to look into the time placed on grade 12 Accounting papers in exams. According to her the time is insufficient and therefore needs to be looked into.

Participants from both schools are therefore of the opinion that the time placed on grade 12 Accounting exams should be adjusted in order to ensure good performance in Accounting as well as good management on the teaching and learning of Accounting in the school.

### **4.5.10.3. Providing extra Accounting resource**

#### **In school A**



Accounting Educator 1 stated thus;

*Accounting resource is a key to good Accounting pass rate. Without resources or support to teach Accounting to learners, teaching and learning of Accounting would not be effective. Therefore it is important that funds be provided by the department to the school so that they can utilize it in buying those electronic Medias that are required to teach Accounting effectively.*

#### **In school B**

The Accounting Educator indicated that for effective teaching and learning of Accounting to be properly managed, the DoE should provide extra resources that have been indicated earlier (apart from the well-known text books) for the Accounting educators to teach Accounting effectively.

Based on this, the use of extra resources such as digital or electronic Medias to teach Accounting was viewed by the participants in both schools as one of the ways in which

effective management of the teaching and learning of Accounting can be fostered. The provision of the above mentioned resources has also been over emphasized by the Accounting educators in the school, as such: much consideration should be placed on this aspect.

#### **4.5.10.5. Continuity**

##### **In school A**

The participants mentioned that one of the ways in which teaching and learning of Accounting can be managed is through continuity in good works from the people involved in teaching and learning of Accounting. On the principals opinion she stated that “continuity brings freedom” meaning that the Accounting educators as well as the HoD of Accounting should continue motivating the learners and encourage them to strive for good marks in Accounting.

In line with this Accounting educator 1 stated thus:

*I think the best way to maintain our good performance is to continue to strive for even more.... making sure that they don't relax....not looking at the current pass rate and relaxing cause that can make the result to fall.*

##### **In school B**

The Deputy Principal indicated that for their performance in Accounting to be better, Accounting educators should continue to be dedicated in the subject. They should be well informed on the current practices in Accounting which means to be up to date with the content of high schools Accounting so they can teach it effectively.

It is therefore evident that both schools encourage continuity in their effort to strive for good performance in Accounting and to maintain the current performance held by school A.

#### **4.5.10.6. Parent's support.**

##### **In school A**

The deputy principal in school A highlighted that parents at home also need to play a role in ensuring that the performance of their learners in Accounting is maintained and improved by ensuring that they encourage the learners to study more and do their homework; even though some of them do not have knowledge of the subject, they should also be in a position to

encourage the learners at all times to love and cherish the field they have chosen. This would also lead to effective management of teaching and learning of Accounting.

### **In school B**

The principal also indicated that parental support can foster effective management of teaching and learning of Accounting in schools by ensuring that their learners who take Accounting in schools study more at home. The Accounting educator also indicated that parents can also support by raising funds for the school to buy the necessary materials needed for the Accounting educator to teach Accounting effectively.

Therefore, findings revealed that parental support is essential in order to foster effective management on the teaching and learning of Accounting

### **4.6. SUMMARY OF CHAPTER**

This chapter analysed and presented the findings from the two case study schools in respect of interviews, observations and document analysis. Data collected from the three method of data collection was clustered together and analysed in themes and related categories and thereafter presented in respect of each schools findings. The aim of doing this was to find out the views of the participants from both schools which would help in achieving the main aim of the study.

The next chapter provides discussions on the data that has been presented above in relation to the research objectives.

## **CHAPTER FIVE**

### **DISCUSSION OF FINDINGS**

#### **5.1. INTRODUCTION**

The process of presenting data in the preceding chapter looked into various themes and categories that emerged from the findings. These themes and their related categories as well as the methods of collecting data were all clustered and presented together. This chapter discusses the findings from the empirical research as presented in the preceding chapter. The discussion was based on the research questions as presented earlier (in Chapter 1.3) which include the followings:

- What is the nature and scope of teaching and learning in Accounting classrooms in the secondary schools in Mafikeng AO?
- What is the level of learner performance in Accounting in secondary schools in Mafikeng AO?
- What are the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools?
- What are the different support strategies provided by the schools to the Accounting educators in secondary schools?
- In what ways are the teaching and learning of Accounting managed by SMTs in secondary schools?
- In what ways can managing teaching and learning of Accounting be improved?

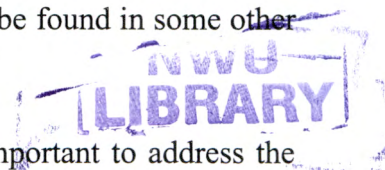
The findings of the study were discussed under each research questions. The discussion was in collaboration with findings from the literature review as presented in Chapter 2 and finding from the participants as presented in Chapter 4. This was done in an effort to try and answer the main question for this study which was: the ways in which teaching and learning of Accounting are managed by the SMTs and Accounting educators in secondary schools.

#### **5.2. NATURE AND SCOPE OF TEACHING AND LEARNING IN ACCOUNTING CLASSROOMS**

For this research question to be answered, it is important to first find the scope (what is done in Accounting) of teaching and learning in Accounting. This will enable the reader to have an overview of what Accounting is all about. Information obtained from the CAPS document revealed the topics that are taught in the commerce-clustered subjects as presented in Figure 4.1. It is proven in this research that the scope in Accounting can only be taught by Accounting

educators who have a BCom degree in financial or chartered Accounting, a B. Ed degree in education majoring in Accounting, or any relevant Accounting or finance certificate. This is because individuals with the above-mentioned certificate qualifications have an in-depth knowledge of Accounting from their first to the final year at the university. Since the contents must have been taught in the relevant institutions in which they studied. It can also be established that Accounting HoDs with a BCom degree in Economics do not have full knowledge of Accounting; even though the person did Accounting at the university, Accounting was only done in the first year and as such only a basic or generic knowledge in Accounting could be proven. Again, Accounting Educator 1 in school A made mention that the content in Accounting is inconsistent. Looking at the scope of Accounting presented in Chapter 4, it can be proven that the scope in Accounting is consistent. This is because an Accounting learner in Grade 10 is required to learn about VAT and in Grade 11, he/she still learns about VAT as well as in Grade 12. This inconsistency can also be found in some other topics such as cost Accounting and ethics in Accounting.

Following the review made on the scope of Accounting, it is also important to address the nature of teaching and learning in the Accounting classroom. The observations and interviews carried out by the researcher as presented in Chapter 4 revealed how things are done in the Accounting classroom in both schools. From the findings, it is evident that the nature of teaching Accounting is different in both schools. *In school A*, findings revealed that the classroom environment in the Accounting classroom was conducive, well arranged and the HoD of Accounting was involved in the classroom discipline as well as the teaching and learning process of Accounting. What was found *in school B* on the contrary; the classroom environment was not conducive, the chairs and tables were also not well arranged; learners had to share tables which made them congested. In addition, the school environment *in school A* was also well organised, posters of successful learners that took part in SAICA and SAIPA were seen around the entrance to the principal's office. There was also a conducive library in the school for Accounting learners to be able to study effectively, even though there are not enough Accounting textbooks in the library but the environment is really good for Accounting learners as well as other learners to study. Similarly, *in school B*, the school environment was also neat and there was a library in the school which was not conducive for learners and not enough Accounting textbooks. Again, in attaining the lesson objective the Accounting educator *in school A* ensured that Accounting learners have an insight of the lesson objectives in order to know what was expected of them but *in school B*, the Accounting educator attained the



lesson objectives as stated in CAPS but did not let the Accounting learners to be aware of what was expected of them on the topic she was teaching. It was also found that both Accounting educators in both schools were time conscious as a result of much time spent on the chalk board. Similarly, in both schools, the teaching and learning strategy applied by the Accounting educators in both schools were based on the learner-centred approach on team and group works. This teaching method was seen to be accurate by the researcher even though in school B it was not well coordinated by the Accounting educator.

It is therefore noted that for successful, good quality and management of teaching and learning of Accounting to take place in the classroom, the nature of the classroom environments, settings of the school environment, the lesson objectives and teaching strategy need to be considered. This was evident in Olivier (2007:1) who affirms that educators' ability to organise classrooms, develop a good teaching strategy and manage behaviour of their learners, is critical to achieve positive outcomes. Accounting learners in schools are expected to be disciplined, they must ensure that they attend the class as indicated in the school time table and also be early to class. Research conducted by Louw et al. (2007:7) also suggests that teaching time was severely compromised by high levels of absenteeism, lack of teaching media, late-coming and skipping classes by learners as well as educators. They also indicated that classrooms that are not well organised for effective teaching and learning make it difficult for the educators to move between desks, and individual assistance to learners also becomes impossible. It therefore becomes difficult to maintain discipline in the class. In addition to this, Chew (2007:22) highlighted that the role of educators in classroom teaching is to present current, accurate information to learners clearly and engage them in the best way as possible, whether the presentation is through lecture, video, problems, demonstrations or activities. Whether students learned anything was really their responsibility. This statement is in agreement with the instructional leadership theory that was used in this study as presented in Chapter 2. In applying this theory, Accounting educators as instructional leaders in managing the teaching and learning are expected to search for teaching tips on how to capture and hold learners interest, such as making the information fun or relevant to their lives.

Chew (2014:220) also advised that educators can develop activities and assignments that promote deep processing and thus enhance learning in the classroom. Assignments and activities are basically orienting tasks that make learners think about the material in certain ways. If the assignments/activities require reflection and meaningful analysis, then the assignments/activities will facilitate learning. If the assignments/activities allow learners' to

complete it with only shallow processing, then it may actually undermine learning and understanding. The quality of teaching and learning in the classroom as well as the teaching and learning styles and assessment strategies were also stressed by Amoor (2010:5) and Deppe (2012:6).

From the findings as well as the literature, the inference is that to ensure an effective management of teaching and learning of Accounting in school, Accounting classroom needs to be well structured, effective teaching methods should be used in collaboration with good support and media to facilitate the teaching and learning. Accounting educators are also expected to master the topics in Accounting to ensure quality teaching. This study therefore poses that when there are good teaching method, good classroom organisation for Accounting learners as well as adequate facilities and support in teaching Accounting, the teaching and learning of Accounting as well as the lesson objectives that the Accounting educators intend to teach the learners in a specific period will be well achieved in secondary schools.

### **5.3. LEVEL OF LEARNERS PERFORMANCE IN ACCOUNTING IN SECONDARY SCHOOLS**

Findings from both schools reveal that there were differences between the two schools in terms of learners' level of performance in Accounting. School A has a better performance as presented in Table 4.3, while School B was still on the improving side with the hope that their performance in Accounting will improve.

Participants in school A as well as school B are in agreement that to enhance a good performance various aspects such as hard work from the Accounting educators, motivation and encouragement to the learners, constant practice of Accounting by learners, attitude of Accounting educators on the subject and the qualification of Accounting educators had produced the achievement of good performance of Accounting in school A as well as an improving performance in school B. These factors are discussed below by illustrating each factor, backing it up with what the participants said as well as what the literature is saying and then enabling the researcher to making a stand in respect of the factors identified by the participants.

#### **5.3.1. Hard work from Accounting educators and learners**

Hard work among the Accounting educators in schools and the learners emerged as key to success in the performance of the learners in Accounting. Participants in school B revealed that the average performance they had after 2010 as shown in Figure 4.2 in Chapter 4, was as a

result of the dedication and hard work from the Accounting educator. This improved their performance drastically from 33% to 67%. Similarly, the principal in school A indicated that the Accounting educators they have in the school are very dedicated and hardworking and are willing to go the extra mile to ensure that learners pass Accounting and understand the core principles of Accounting. According to her, this hard work has been one of the factors that enhanced performance of 95% in Accounting.

In line with the findings, Educational research clearly shows that educators can have a huge impact on the efficiency and effectiveness of learners learning through the design of the pedagogy, learning activities, hard work and good assessment methods (Norman, 2010:4). Both schools also indicated that hard work from the Accounting educators as well as the Accounting learners can lead to a better performance in Accounting. Based on the findings from both schools, it is important for Accounting educators to be hard working and dedicated in teaching Accounting. They should try and engage Accounting learners at all times in activities that would make them busy. This would enhance a good level of performance in Accounting.

### **5.3.2. Motivation and encouragement to Accounting learners**

Apart from hard work from Accounting educators and learners, motivation and encouragement to the Accounting learners on their daily activities in Accounting was also found to be one of the key factors that enhanced the level of learner's performance in Accounting. This was evident from the Accounting educators and the SMTs statements from both schools, who indicated that if learners are not encouraged and motivated, they will not do their homework or participate in the class activities which would result in a poor performance in Accounting. They also indicated that Accounting learners should be motivated by engaging them in prize winning competitions outside and within the school so that they would be encouraged to study more in Accounting. Literature also revealed that for Accounting educators to put learners at the centre of their teaching, they should encourage learners to participate actively in lessons, to exchange ideas with confidence and to be creative. Learner's attendance and involvement in the classroom and importance of Accounting has a positive and significant relationship with the academic performance of learners in Accounting (Burden, 2006:2, Banimahd & Esmaeili, 2011:124). In the strict sense, the views expressed by both participants indicate that there is need for Accounting educators as well as the SMTs in schools to motivate and encourage the Accounting learners at all times in order to foster a good level of performance in Accounting.

### **5.3.3. Constant practice with Accounting learners**

The level of practice done by the Accounting learners can also enhance the performance of Accounting in schools. This was evident in the response from one of the Accounting educators in School A, who indicated that one of the reasons for the good performance of Accounting is the involvement of learners through constant practice in Accounting. The Accounting educator also indicated that he always tried all he can to provide the question papers that the learners can use to practice. He also ensures that learners understand the topics that are dealt with in context before practicing the past papers. Contrary to this, the Accounting educator in School B indicated that constant practicing of Accounting papers is also key to good levels of performance but the Accounting learners in her school are not so much involved in practicing questions because they do not want to be engaged in questions but she tries within her reach to ensure that they practice Accounting at all times. Practice greatly increases the likelihood that learners will permanently remember new information (Anderson, 2008). Affirming this, Brabeck, Jeffrey & Fry (2011:1) argue that no matter what subject you teach, differences in learners' performance are affected by how much they engage in deliberate practice of the subject. Campitelli & Gobet, (2011:280) also indicated that constant practice is necessary for learners in other subject to have sufficient knowledge on the content and acquiring expertise. In addition, practice increases learner's facility or automaticity (learning to apply elements of knowledge automatically, without reflection). Automaticity is usually only achieved through extensive rehearsal and repetition. Automaticity frees up learners cognitive resources to handle more challenging tasks (Brown & Bennett, 2002; Moors & De Houwer, 2006 in Brabeck, Jeffrey & Fry (2011). When learners practice solving problems, they increase their ability to transfer practiced skills to new and more complex problems. This is true in childhood and adult years (Li, Schmiedek, Huxhold, Röcke, Smith, & Lindenberger, 2008:2)

Therefore, Accounting educators should think of practice in Accounting as a subject not as rote repetition, but as deliberate, goal-directed rehearsal paired with reflection on problem-solving processes. This is because findings in this study have proven that constant practice from the Accounting learners through the educator engagement with learners can enhance a good level of performance in Accounting.

#### **5.3.4. Attitude of Accounting educators and learners on the subject**

In addition, findings from this study reveal that a positive attitude from the Accounting educators and the Accounting learners can lead to a good level of performance in Accounting. This was evident from the principal's statement who indicated that one of the factors that enabled them to have a good performance in Accounting was the good attitude the Accounting educators have in teaching Accounting. She indicated that the two Accounting educators take the teaching and learning of Accounting seriously at all times by ensuring that learners do their homework; as such the attitude they possess also reflected on the Accounting learners. This enabled the Accounting learners to also take Accounting seriously and thereby ensuring that they pass Accounting. Contrary to this principal's comment, the principal in school B indicated that prior to 2010 the Accounting educator did not take Accounting seriously, learners also did not take the subject seriously by not doing their homework which was always ignored by the Accounting educator and such attitude also contributed to their poor performance in Accounting.

In conjunction with the findings, Mullins (2005: 365) concurs that the negative attitude towards learning could result in learners performing poorly, thus preventing them from obtaining the result required for university entrance. Jackling & Calero (2006:419) affirm that Accounting educators can affect the perceptions of their learners when they modify the curriculum, teaching approaches and other aspects of the learning environment. By implication, this means that most of the learners offering Accounting in high schools do not have interest in the subject and this might lead to poor performance in Accounting. Therefore it is evident that a good attitude from the Accounting educators as well as the Accounting learners can lead to a better performance in Accounting. Accounting educators should ensure that they possess a good attitude in teaching and learning of Accounting so that learners can also be influenced by such an attitude.

#### **5.3.5. The qualifications of Accounting educators**

Finally, the qualification of the Accounting educator was also expressed by participants as one of the ways in which the level of learner's performance can be enhanced. According to the principal in school A, the qualifications of Accounting educators contributes to the good performance of learners in Accounting. She also indicated that to employ an educating educator the DoE must ensure that the Accounting educator should have taken Accounting as a major course in university. The principal in school B also indicated that prior to 2010, they had an Accounting educator who was not knowledgeable in Accounting and who preferred teaching

Economics rather than Accounting; as such he did not have much knowledge on Accounting which lead to the low level of performance in Accounting.

A study by the National Professional Teachers Organisation of South Africa (NAPTOSA) (2012:14) noted that the highest dropout rates of students in schools occur between Grades 10 to 12; the main reasons being poor relationships between educators and learners, the learners' dissatisfaction with inexperienced educators as well as the lack of relevance of education to life experience (Mahomedy, 2012:12). The need for Accounting educators to come to class well-prepared and fully understanding the material to be presented as well as being able to introduce the topic, its theories and philosophies was also highlighted by Fisher (2011:35).

The qualifications of the participants as presented in Chapter 4 indicated that in school A the Accounting educators have the right qualifications and are currently studying for further qualifications; and in school B the Accounting educator also has the right qualification which was obtained 28 years ago without any further studies. It is therefore obvious that one of the reasons for a good level of performance in Accounting in school A is due to the right qualifications obtained by the Accounting educators as well as the continuity in studies they are involved in. In school B, even though the Accounting educator has the right qualification, she has obtained a long time ago without further studies. This can be seen as one of the factors that have hampered the level of performance of the Accounting learners. Based on this, the qualification of the Accounting educators should be considered before employing Accounting educators in order to enhance effective level of performance.

#### **5.4. CHALLENGES FACED BY ACCOUNTING EDUCATORS AND ACCOUNTING HoDs IN MANAGING THE TEACHING AND LEARNING OF ACCOUNTING**

To attain a good level of performance in Accounting, findings from this study revealed that Accounting educators are faced with various challenges in managing the teaching and learning of Accounting in schools. These challenges include lack of support media in teaching Accounting, workload in supervision of Accounting, lack of Accounting knowledge, massive gap from grade 7-10, insufficient funds and the problem of mathematics.

##### **5.4.1. Lack of support media in teaching Accounting**

Support media in teaching and learning of Accounting was mentioned by all participants interviewed in this study. The Accounting educators from both schools indicated that without the use of support media such as projectors to show their slides which they have prepared for the learners as well as relevant teaching support materials (LTSM) to use, such as charts on

which they can draw their framework which they are to present to the learners. The observation conducted in these two schools also revealed that most of the teaching time was spent on the board. This was because the Accounting educators had to draw the framework of the topic they want to teach in order for the learners to understand what would be expected from them in the topic. Even though the framework was drawn in the textbooks, it was not detailed enough hence the Accounting educator had to research more and present to the learners so that they can understand it better. They also indicated that most of the support media indicated in the CAPS documents are not provided for them to teach Accounting effectively.

As presented in Chapter 2, Schreuder (2014:121) also found out that in some schools there was little or no support material for the Accounting educators as well as from the SMTs, no qualified head of department in the subject and the educators are left entirely on their own to teach Accounting. Bingimlas (2009:241) supports that without both good technical support in the classroom and whole-school resources, educators cannot be expected to overcome the challenge they face in teaching and learning. Buckingham (2013:3) also indicated that teaching media should involve the whole range of modern communications such as; videos, newspapers, photography, images, websites etc. which should enable an educator to carry out his/ her teaching effectively. Therefore it is evident from the findings that the use of LTSM in classroom such as projectors and other software gazette as mentioned by the Accounting educator 1 in school B, would enable the Accounting educator to achieve the lesson objectives that have been outlined in the CAPS document within the required period. The use of LTSM would also enable the learners to have a detailed understanding of the topic the Accounting educator is teaching. To buttress this point further, it can also be said that lack of provision of the support medias that has been indicated in CAPS document for Accounting educators to use and teach Accounting has hampered the performance of learners in Accounting in school B, thereby, affecting the extensive flow of teaching and learning in the classroom.

#### **5.4.2. Work load in the supervision of Accounting**

In addition to lack of support media found in both schools as a challenge the Accounting educator face in teaching and learning of Accounting, the Accounting HoDs from both schools also identified that the workload that is placed on them in respect of supervision of Accounting is a challenge. The participants interviewed from both schools affirm that the HoDs face challenges in respect of workload because they are pre-occupied with supervision for Accounting, Economics and Business Studies and also act as an Accounting educator in most cases, a leader, a team member and most of the time they are also occupied with administrative

functions. This statement was in agreement with the findings presented in Chapter 4 in respect of the scope of Accounting. It was revealed that the topics taught in Accounting are different from Economic and Business Studies of which the Accounting HoD is expected to have knowledge in order to be able to head the educators involved in the teaching and learning of these subjects. This was also evident from the principal in School A; who indicated that the responsibilities placed on Accounting HoDs are to a great extent too large and challenging for them. In addition, Ali and Botha (2006:2) outlined various roles the HoD is expected to perform; these include, amongst others; spending time analysing learners' result, monitoring educators' classroom records on a regular basis, setting improvement target with educators etc. To concur with this, Letshwene (2014:72) also affirms that HoDs in Accounting complain of much work to be covered in a short period of time and hence do not have sufficient time for all the educators they are expected to oversee. The inference of this is that the supervision of the entire subject cluster (Accounting, Economics and Business Studies) as well as other responsibilities placed on the Accounting HoDs in both schools is thus a huge challenge to the Accounting HoD and these responsibilities can hamper the effective management of teaching and learning in the classroom.

#### **5.4.3. Lack of Accounting knowledge**

The workload placed on Accounting HoDs as discussed previously can also lead to lack of Accounting knowledge for the Accounting HoDs which is to a great extent a challenge. This was evident from the HoDs of both schools, who indicated that they do not have sufficient knowledge of Accounting due to the massive workload that is placed on them. They also indicated that their relevant qualifications (BCom degree in Economic) have also contributed to them not having enough knowledge in Accounting. Even though the Accounting HoD in school A indicated that she sometimes takes lessons in order to assist the Accounting educators and to shed more light on the topic, but this was done on the topics she has some idea about. In strict sense, it is obvious that the type of qualifications that the Accounting HoDs have as well as the workload that is placed on the Accounting educator can hinder their knowledge on Accounting. This is because an Accounting HoD with a BCom degree in Economics does not have a detailed knowledge of Accounting; but only the basic knowledge of Accounting which was obtained in the first year at the university level as indicated in the statement above in respect of the scope of Accounting. As such, the Accounting HoD would not be able to teach Accounting to the learners. Deng (2007:275) also affirms that educators' and HoDs' subject

knowledge is important for utilizing instructional materials in the most productive way, for reliably assessing students' progress and for determining the most effective sequence for the subject's presentation. Osman (2009:21) propose that, since Accounting is a professional subject, it is essential that educators of the subject are equipped with the knowledge and skills required.

Furthermore, the Accounting HoD in school B also indicated that her old age has hindered her knowledge on Accounting. Ngwenya (2014:172) indicated that in the Accounting curriculum, there is a move away from mastery of formulas and procedures to an understanding of the interpretation of financial information. This has necessitated changes in the way the subject is taught and assessed. This is likely to affect educator's understandings, particularly those of seasoned educators who are accustomed to the traditional approaches. This implies that the Accounting educator in school B is also affected by this curriculum changes because she is accustomed to the traditional approaches in teaching Accounting. Therefore, it is evident that the Accounting HoDs in this study do not have detailed Accounting knowledge and sometimes overstretched their roles as Accounting HoD which is a challenge to them and can hinder effective management of teaching and learning of Accounting in the school.

#### **5.4.4. Massive gap from grade 7-10**

As presented earlier in this study, grade 7 to 9 learners are required to offer EMS in order to have a better understanding of Accounting terminologies, Business Studies as well as Economics. This basic knowledge they had on Accounting would enable them to perform well when they have chosen Accounting as a field of study from grade 10. Findings from this study therefore reveal that learners from grade 7 do not have good knowledge of the basic Accounting terminologies. This was evident from the Accounting educators from both schools; they indicated that the educators teaching EMS do not dwell much on the Accounting aspect in EMS, rather they pay attention to Economics and Business Studies. According to Schreuder (2009:2) the EMS curriculum appears to be relevant to the needs of the country, including that of alleviating poverty and unemployment, as well as preparing learners for a natural transition to the Further Education and Training (FET) related subjects that include Accounting. It was expected that the introduction of EMS would have great value as it exposes all learners to different economic competencies, including Accounting. However, it appears that many learners enter Grade 10 with little or no exposure to Accounting. This can affect the learner's competence in Accounting because as presented in Chapter 4 the scope of Accounting is broad and needs learners entering into grade 10 to have a good basic knowledge of Accounting. It

can be deduced therefore that learners who are entering Grade 10 Accounting have not achieved the required Accounting competencies. This is therefore a challenge to the Accounting educators because they would be required to start from scratch with the learners.

#### **5.4.5. Insufficient funds**

Again, findings from this study reveal that the Accounting educators as well as the Accounting HoDs face challenge in respect to insufficient funds to carry out the activities relating to Accounting. According to them, the school faces financial problems with respect to buying the Accounting resources, projectors and other items which have been mentioned earlier that would improve effective teaching and learning of Accounting. They also indicated that they do get involve in fundraising but the majority of the funds are used to solve other school related problems and as such they do not get many funds to purchase equipment and facilities needed to support effective teaching and learning of Accounting. Therefore, it can be said that insufficient funds from the school can hamper effective management of Accounting. This is because the necessary equipment and media that are needed to facilitate learning would not be available for the Accounting educators and HoDs in the schools.



#### **5.4.6. Problem of Mathematics**

Finally, the problem of Mathematics among Accounting learners was seen as a challenge for the Accounting educator in school A. He indicated that Accounting learners in the school do not really like Mathematics Even though the performance of the learners in this school was good, most of them prefer Mathematics literacy to Accounting. Grade 10 Accounting learners are much more affected with this because ones they start taking Accounting as a subject from grade 10 most of them do not have good knowledge of Mathematics from the lower grades; as such he is faced with the challenge in trying to teach them Accounting as well as Mathematics. The principal in this school also affirms that the Accounting learners were initially scared of Accounting due to Mathematics; this was because most of the Accounting learners are failures in Mathematics. She highlighted that the Accounting educators in the school in most cases call the Mathematics educator to help explain to the learners any calculations that needs Mathematics concepts. According to her this method had enabled the learners to have a good pass rate.

The situation in school A is in contrast with school B. The Accounting educator in school B is of the opinion that Mathematics is not a problem for the learners in the school. She indicated that the learners in the school already have a basic knowledge of Mathematics which to her

helps them to tackle any Mathematics related concepts in Accounting. According to her, the knowledge the Accounting learners have in Mathematics has enabled them to be on the improving side in Accounting. The CA Saga (2012: 1) indicated that Mathematics is a gateway to the Accounting profession because a good pass in Mathematics is a prerequisite for admission into the Bachelor of Commerce (B.Com) Accounting course in many universities. Rkein (2014:211) concurs that “Accounting subject to a learner is too quantitative and boring, too number oriented and number crunching” and therefore learners need to have knowledge of Mathematics when offering Accounting. This therefore implies that before a learner can take up Accounting at the institutional level they should have knowledge of both Mathematics and Accounting in order to achieve good performance. SAICA (2010) indicated that learners are not required to have Accounting as a school subject; Mathematics is the only requirement. Shaban (2016:36) argues that Accounting courses highly depend on Mathematics, so a high academic performance in Accounting studies could be related to a good background in Mathematics. It is also to be noted that Accounting has a close relationship with Mathematics; the dual aspect concept, which is the basic concept of Accounting, is expressed as a Mathematical equation, known as the Accounting equation. Accounting computations such as computation of depreciation, determination of loan instalments, ascertaining of cash price in case of hire purchase and instalments systems require use of mathematical techniques. Accountants now use statistical models, computers and operating techniques. All these require knowledge of Mathematics. This research therefore supports that Accounting learners should have a knowledge of Accounting and Mathematics when taking up Accounting as a course at the university. This is because the knowledge of both subjects could perhaps enhance an effective result in Accounting at the universities. Therefore, it is important that the school ensures that learners have knowledge of Mathematics in order to enhance effective teaching and learning of Accounting in both schools.

## **5.5. SUPPORT STRATEGIES THAT SCHOOLS PROVIDE TO ACCOUNTING EDUCATORS**

In answering this research question, it was found that the Accounting HoDs, the Department of Education and the professional bodies play a vital role in providing support to the Accounting educator. As such the support provided by this group of people would be discussed separately.

### **5.5.1. Support strategies provided by the Accounting HoD to the Accounting educators**

The finding of this research indicates that only the Accounting HoDs are involved in providing certain strategic support to the Accounting educators through various ways as indicated in the previous chapter. These strategies are discussed below.

#### **5.5.1.1. Text books and past exam papers**

The HoD interviewed in school A indicated that providing learners with text books and past question papers is important for them to pass their examinations. His argument is that when such support is provided, it enables learners to practice, and this familiarizes them with Accounting calculations and increases their knowledge and their chances of passing their exams. Although educator 1 in school A agrees with this statement, he however asserted that such support is not adequate. He confirms that the provision of past exam papers makes him rely on past question papers to teach the students rather than looking into the context; as such he always use the past papers when the content has been taught. As much as this method is wrong and could negatively affect the performance of the learners, it also means that Accounting textbook are adequately available but there is more reliance on past question papers rather than on Accounting textbook for teaching and learning in the school.

The negative implication here is that teaching Accounting learners through past question papers diminishes the scope of the study and hence the learners' understanding of the subject. In line with this argument, the Accounting HoDs in school A stressed that because past question papers lack content, they are better used after learners have been taught from Accounting textbooks that are more detailed.

In addition, the educator in school B intimates that Accounting textbooks were sufficient to go round for the learners but learners do not bring them to school, which informed her heavy reliance on past question papers for teaching and learning in the school. Similarly, my observation indicated the same. I observed that Accounting textbooks were available to the student as was the case in school A but learners, for whatever reasons, refused to bring them to school but rather preferred to share with a friend during classes. Educator 1 in school A also confirmed this assertion. In other words, effective teaching and learning can be negatively affected by learners' nonchalance towards bringing their Accounting textbooks to school, apart from the non-availability of electronic teaching devices in both schools. By implication therefore, effective teaching and learning of Accounting could only be effective when the combination of Accounting textbooks and past question papers provided by the Accounting HoDs are complementarily applied by the Accounting educator in the teaching of the learners

as opposed to unilateral use of any or both. This means that when teaching is supported through these strategic options, learning is facilitated and the pass rate is increased.



#### **5.5.1.2. Internal training and workshops from the HoDs**

This study revealed that one of the fundamental challenges facing the teaching and learning of Accounting in both schools is the attitude of learners, especially when learners did not do their homework. The findings illustrated that this is one of the weakest area among the challenges faced by Accounting teachers in both schools. The HoD's intervention in this regard comes in the form of internal training usually to identify the weak and strong areas Accounting educators face while teaching and try to address them. The DoE (2014:8) also indicated that HoDs should provide the educators with internal training as well as workshops so as to foster effective teaching and learning. The models of instructional leadership presented in DoE (2010:10) also indicated that HoDs as part of the SMT are expected to set up staff development programmes through workshops and training in order to foster effective teaching and learning of Accounting.

The educators in the two schools indicated that the training conducted by the HoDs helps them in effective teaching and learning of Accounting, but more emphasis should be made in respect of the content in Accounting. The Educator in school B for instance, stressed that the lack of integration of content training as part of the internal training is problematic. She argues that the inclusion of content training would go a long way to improve their knowledge and thereby enhance teaching and learning in the school. She stressed that Accounting HoDs should not only concentrate on what and how to teach the Accounting learners, but rather focus on how to improve what the Accounting educators already know. The inference from this perspective is that for effective teaching and learning of accounting to take place in secondary schools, there is need for the Accounting HoDs to integrate content training for Accounting educators in order to enable them to have more knowledge of the content. There is therefore every indication that the Accounting HoDs are expected to have a good knowledge of Accounting in order to be able to improve the knowledge of what the Accounting educator already knows.

#### **5.5.1.3. Providing assistance in teaching**

The suggestions of the principal in school A reveal that the Accounting HoD in the school perceives himself not as a manager or as an educator but as a subject administrator whose duties include among other things; looking after teaching resources and assisting educators in teaching and learning by going to the classroom to teach. The principal highlighted that

teaching is part of their curriculum by virtue of their position as leaders. Apart from this, she argues that because the Accounting HoDs are part of a teaching and learning system, which their position exposes them, to ensuring effective teaching and learning within this system should be their priority. The models of instructional leadership presented in Chapter 2 (DoE, 2010:10) also indicated that the Accounting HoD is expected to assist the Accounting educator in preparation of lesson planning in order to guide them on what to teach.

Therefore, going often to the classroom to teach as well as assisting the Accounting educators in lesson preparation, as a way to foster teaching and learning in the school, becomes imperative as an integral part of their job which also makes them educators.

Along this line, it is clear that Accounting educators in this school are assisted in teaching the subjects by their Accounting HoD. It means that teaching is not a monotonous activity that comes from the Accounting educator alone. The argument here is that it has not deprived the learners of the opportunity of tapping knowledge from different sources, ideas, views and perspectives. It also has not prevented them from improving their knowledge from flexible teaching techniques that comes from the HoDs. Although educator 2 in school A agrees with this assertion, he however stated further that the Accounting HoD in his school regularly undertakes teaching but emphasized that such undertaking was carried out particularly when the Accounting educators struggle to explain certain topics in the classroom.

However, the Accounting educator in school B presented a different picture. She reveals that the Accounting HoD in her school does not assist in teaching rather he only performs the function of supervision of work after she had taught. In other words, it means by implication that the roles of the Accounting HoD in ensuring effective teaching and learning in secondary schools differ from school to school as inferred from the preceding discussion.

To counter this challenge, the DoE often sends subject advisers to secondary schools to perform two important functions of teaching learners and supervising the works of Accounting educators as stated by Accounting educator 2 in school A and the Accounting educator in school B. It is thus obvious that the task of ensuring effective teaching and learning in both schools falls on the shoulders of the Accounting HoDs in both schools and the DoE which also provides support through the subject advisers.

### **5.5.2. Support strategies provided by the DoE to Accounting educators**

In addition to the support provided by the HoDs, findings from this study also revealed that the Department of Education also supports the Accounting educators through the provision of

professional support forum and workshops and the provision of common task paper as presented in Chapter 4. These findings are discussed below.

#### **5.5.2.1. Professional support forum and workshops**

Teaching and learning of Accounting is also supported by the DoE through workshops and professional training organised frequently in schools. The statement made by Accounting educator 1 and the principal of school A, reveals this fact. They stated that these training sections were professional support trainings known as the PSF and specifically organised for Accounting as a subject in order to enhance Accounting educators' teaching and learning. Both participants highlighted that the programme had benefited the school in several ways. While educator 1 maintained that he has improved his knowledge through the programme, the principal hinted that the programme also provides a forum where Accounting educators are engaged in memorandum discussions and setting examination questions. The provision of PSF and workshop training was also hinted at by Rajoo (2012:65) who indicated that for effective teaching and learning to take place, the DoE must ensure that workshops and PSF training are extensively conducted with the Accounting educators.

The Accounting HoD in the same school extended the discussion further. He indicated that apart from giving vital advice, the PSF training organised specifically for Accounting enables the Accounting educators to know what the subject advisers are capable of teaching which would enable him to reach out for the subject advisers when the need arises.

The participants in school B also acknowledged the support provided by the DoE through PSF and workshop training. They also added that they receive reasonable support from their principal whenever there is need for them. This therefore implies that the PSF training organised by the DoE played vital roles in ensuring effective management of teaching and learning of Accounting compared with the internal training and workshops conducted by the HoDs to the Accounting educators as discussed previously.

#### **5.5.2.2. Common task paper from the DoE**

Another form of support from the DoE is the provision of common task papers used in Accounting assessment from grade 10-12. This document, according to Accounting educators interviewed in both schools, improves their Accounting knowledge as educators thereby providing the needed assistance they require for effective teaching as well as assessment practices of Accounting educators. They posited that because the task paper has upgraded their teaching skills, its impact in turn, improved the performance of grade 10-12 Accounting learners in their schools through effective teaching. Apart from enabling Accounting learners

to be assessed differently, the task paper also allows Accounting educators to expose learners to different forms of Accounting assessment.

By implication, the task paper performs the functions of improving the teaching and assessment skills of Accounting educators, giving them the flexibility of assessing learners in different topics and allowing them to expose learners to different assessments in Accounting, thus, ensuring the effective teaching and learning of the subject.

### **5.5.3. Support from professional bodies**

The support of financial institutions to ensure effective teaching and learning of Accounting in secondary schools is not in doubt. The field work experience reveals that financial institutions such as banks as well as professional bodies such as SAICA also support teaching and learning of Accounting in schools.

#### **5.5.3.1. SAICA/Banks competition**

As indicated earlier, Accounting learners receive support from financial bodies such as banks and professional bodies such as SAICA. Accounting educator 1 and Accounting HoD in school A expressed this fact while responding to interview questions. Because of the fact that learners intend to win the SAICA competition when it is organised, learners tend to study very hard during this period. It means that the competition motivates learners to study and develop their confidence.

To buttress this point further, the principal of school A noted that because of the level of preparation for professional competitions like SIACA and SAIPA learners performance improve. She mentioned that the school produced the overall best and winner of both competitions in 2015 and 2016. Winning such competitions would entail serious preparation of the learners thus intensifying the teaching and increasing the learning of the subject in the school. During such intensive preparation periods, learners are exposed to different levels of thinking and answering Accounting questions since the competition is conducted at a very high level. Obviously, ordinary classroom teaching periods may be enough to take learners to such sophisticated level of Accounting teaching.

Similarly, Accounting educator 1 in school A pointed out that apart from participating in SIACA, Accounting learners also participate in other competitions such as the Olympia. Other aspects he mentioned include allowing learners to attend symposia as well as prize winning functions. The aim of this idea, he specified, is to encourage learners and induce an inspiration

to aspire for such a level, which can only be attained through effective study and learning. In addition, pictures of winners and participants in competitions were conspicuously displayed at the principal's office, to give pride to the participants and encourage other Accounting learners. The situation in school B is in contrast with school A. It is evident from the statement of the principal in school B that such support has never taken place in her school. Her further expression confirms that organisers of such competitions never came to the school. It means that the awareness for such competitions is not in the school therefore, the sophisticated rigorous process undertaken to prepare Accounting learners in school A does not exist in school B. For this reason, effective teaching and learning of Accounting in school B is reduced because they do not get such support. The HoD in the same school confirmed that such support has never been received in the school. However the educator mentioned that a professional body from KKZ bank is the only body that frequently offers such support to the school. In their capacity, they take Accounting learners on occasional excursion visits to their banks and expose learners to how some Accounting transactions like cash books, ledgers, receipts are prepared and posted. The press release on SAICA news (2016:1) also indicated that instead of Accounting learners sleeping late and watching TV, 200 Matric learners attended the recent Free State Thuthuka Development Camp, held at the University of the Free State in Bloemfontein. They spent the last week of the school holidays (10 to 16 July 2016) in class where they were given additional academic support in Mathematics, communication, science and Accounting. They also benefited from career guidance and life skills tutoring. This proves that the SAICA and Banks play a major role in improving the performance of learners in Accounting; even though the SAICA are not dominant in all schools, there is an indication that the assistance from other financial institutions could also help in improving the performance of learners in Accounting.

## **5.6 WAYS THE SMTS ARE MANAGING TEACHING AND LEARNING OF ACCOUNTING IN SCHOOLS**

According to the findings of this study, SMTs manage the teaching and learning of Accounting from several perspectives. These were completely highlighted in the previous chapter.

### **5.6.1 Monitoring the progress of Accounting learners in schools**

The report revealed the SMTs manage teaching and learning of Accounting by monitoring the progress of the Accounting educators in the schools. For instance, the statements of the Accounting HoD and principal in both schools demonstrate that the SMTs ensure that learners

are up to date with the contents, homework, test and exams. According to them they ensure that the performance of learners is captured and reported to the parents accordingly. To confirm this, Accounting educator 1 in school B confirms that the SMT ensures that the progress of the learners are monitored, recorded and maintained in each term to ensure effective management of the teaching and learning of Accounting. In addition, the models of instructional leadership presented in DoE (2010:10) also indicated that SMTs are required to monitor and discuss the learner's academic progress with Accounting educators. Ntseto (2015:44) also supports that SMTs as instructional leaders are expected to monitor the progress of educators in schools. Therefore, by implication it is evident that one of the roles played by the SMTs in managing teaching and learning of Accounting is through constant monitoring of the progress of the Accounting learners in the school.



### **5.6.2 Supervising the teaching and learning of Accounting in the classroom**

The HoD interviewed in school A accepted that she assists the Accounting educator in her school by sometimes going to teach in the classroom. She explains that such assistance was usually provided once it is needed to get the educator and learners out of difficulties of using assessment techniques, how to maintain records of learners' progress and set targets. From her explanation, the inference is that apart from being a HoD in other subjects she mentioned, as her primary assignment, she overlaps this by playing the role of an educator to ensure effective teaching and learning of Accounting in her school. Even though she had obtained a BCom degree in Economics as stated in Chapter 4 (see 4.2), she still ensures that she is capable of assisting the Accounting educators in teaching and when she cannot she involves the subject advisers from the Department of Education. In addition to this overlap function, she also does the work of supervision and gets feedback from students by interacting with them particularly with regards to educator-learner relationship.

The principal of the same school intimates that the Accounting HoD supervises Accounting educators while teaching in the classroom to ensure effective teaching of learners by their Accounting educators. However, she maintains that this is one of the duties of her Accounting HoD. Evidence of the supervision of teaching and learning of Accounting in the Accounting classroom was obtained from the observations made. This demonstrates that the school undertakes to collectively ensure that teaching and learning of Accounting in the school improves. In other words, there is a synergy of efforts between the Accounting educator, HoD and principal of the school to enhance the teaching and learning of the subject. It also

demonstrates that the model of instructional leadership presented in DoE (2010:10) in respect of HoDs visiting the classroom and supervising the teaching and learning is attained.

The situation in school B is in contrast with school A. The Accounting HoD indicated that she does not supervise the teaching and learning of Accounting in the classroom because the Accounting educator in most cases refuses to be supervised; as such she only supervises the files to ensure that the teaching and learning is up to date. From her explanation, the inference from this is that the lack of supervision by the HoD in school B can reduce the effective teaching and learning. This is because if the Accounting educator refuses to be supervised it either implies that she might not be knowledgeable of the subject or she is not comfortable with the presence of the Accounting HoD. This also implies that the model of instructional leadership is not attained.

### **5.6.3 Supporting the Accounting educators**

Because of the fact that any form of support is vital to encourage teaching, providing such support becomes imperative for Accounting educators to function optimally, effectively and efficiently in schools. The principal in school A observes that supporting Accounting educators is fundamental to the effective teaching and learning of the subject. As a consequence, she provides educators with whatever assistance or support they may need, provided powers to do so lies within her power as the principal. To the principal, Accounting is an important subject and this fact had necessitated her resolve to interact with parents to encourage their children to offer the subject. From her perspective, this interaction is her small way of promoting the subject as well as to support the teaching and learning of Accounting in her school.

Similarly, the HoDs within their capacity equally provide such support to Accounting educators. The Accounting HoD and principal in school B were quick to state in this regard that providing necessary support to Accounting educators is continuous and vital for the effective teaching and learning of the subject. In other words, school B consistently provides fundamental assistance to the Accounting educator in the school. By implication, it means that providing support to Accounting educators is seen as important in both schools and ensuring it is done is even more important. It also shows that such support is provided in both schools to encourage effecting and ensuring a conducive atmosphere of teaching and learning of Accounting in their schools

The DoE (2010:10) indicated that the SMTs have the responsibility to provide the necessary support to the Accounting educators that would enable them to foster effective teaching and learning. The need for SMTs support to Accounting educators was also stressed by Bush *et al.*,

(2010:166). To buttress this point, the roles of instructional leaders identified in Chapter 2 indicated that SMTs as instructional leaders are expected to support the Accounting educator in teaching. The point of this discussion illustrates that the SMTs in both schools act as instructional leaders and are dedicated in ensuring that the Accounting educators gets the necessary support that would help in effective teaching and learning of Accounting.

#### **5.6.4. Exchange programmes**

However, exchange programmes for Accounting educators proved to be a better way to effectively manage teaching and learning of Accounting in secondary schools. According to the International Teachers Exchange Services (ITES) (2016:1) educators are dedicated in building friendship and cultural understanding through exchanges. The educators are tasked with preparing the learners of today to be ready to compete in the global workplace, and that cross-cultural interaction creates an effective and dynamic learning environment.

The improvement in percentage pass indicated by participants from both school is a confirmation in this regard. The simple inference here is that the exchange programme is an effective method of managing the teaching and learning of Accounting in secondary schools. The statement of educator 1 in school A clearly shows that the exchange programme has proved to be effective. The Accounting educator reveals that inviting Accounting educators from other secondary schools is among the strategies they adopt to improve the teaching and learning of the subject across secondary schools. While Accounting educator 2 in the same school agrees with this assertion, he went further to mention that they also invite past intelligent Accounting learners to provide teaching support to Accounting learners also as part of the school's strategy. In school B, the Accounting educator indicated that the school runs exchange programmes as well. To this end, the statement of the educator reveals that they also make use of the strategy of exchange programme to ensure efficient management of teaching and learning of accounting in the school. She also mentioned that this method will give the school an increased pass rate, which she says is already standing at 60-70% as presented in Chapter 4. Exchanging Accounting educators from one school to another in order to teach Accounting learners Accounting and inviting past intelligent Accounting learners who have achieved distinctions in Accounting to come and teach the Accounting learners are a good indication that effective teaching and learning of Accounting can take place, hence, improving learners' performance in Accounting.

## **5.7 WAYS IN WHICH TEACHING AND LEARNING OF ACCOUNTING CAN BE IMPROVED**

Managing the teaching and learning of Accounting comes with different forms of challenges, which the participants indicated they face regularly, which was discussed earlier in this chapter. However, these challenges could be managed in many ways such as those discussed below.

### **5.7.1 Content training for Accounting educators**

From the views of the principals of both schools, the DoE organises content training regularly for Accounting educators in their schools. The management of this support programmes falls on the shoulders of the DoE. This period offers the department the opportunity to check the contents of the CAPS document. The aim of this check is to inquire and identify some of the challenges faced by both Accounting HoDs and educators while teaching the subject as well as striving to address them. However, one shortfall of this process remains that the DoE are not thorough while performing this duty. The HoDs mentioned that they do not look into the details of the topics; rather they focus on their teaching technique.

Furtherance, educators suggested that inviting professors of Accounting to secondary schools to teach learners is one of the ways to effectively manage the teaching and learning of Accounting since the support from the DoE is not enough at the moment. To push their demand for better teaching and learning of Accounting in the school further, the principal of school A requested the provision of more Accounting textbooks in the library from the DoE. To the principal, what this demand connotes is that the supply of textbooks from the department is not enough to ensure effective management of teaching and learning of Accounting in the school. The principal argues further that such management support would expand the Accounting knowledge of the learners, and by extension, increase the Accounting pass rate of the school.

### **5.7.4 Time management in grade 12 Accounting examination**

The results from the participants in both schools agreed that insufficient is time allocated to Accounting during exams particularly in grade 12, which affects effective management of teaching and learning of Accounting. They believed that learners' poor performance in their Accounting examinations is because they lack sufficient time to complete their work. Even though some learners still pass under this circumstance, a majority of them, who in most cases are knowledgeable do not have enough time to do all their calculations. In other words, time

management in grade 12 Accounting examination is important to effective teaching and learning of Accounting in secondary schools.

#### **5.7.5. Providing extra Accounting resources**

The effective management of teaching and learning of Accounting hangs on the provision of extra resources such as digital and electronic gazettes in schools. The Accounting educator in school B believes that such resources would make teaching and learning of Accounting easier, faster and more effective. Agreeing with the idea, the Accounting educators in school A however raises the issue of more funding to secondary schools as key to the development of effective management, teaching as well as learning of the subject in the schools. They argued that such funds will enable school to acquire such electronic devices to provide teaching support needed to enhance teaching and learning of the subject. In the strict sense, the views expressed by participants from both schools indicates the lack of Accounting electronic teaching aids or support devices in their schools. It also indicates that lack of such devices implies that it exerts pressure on the effective management of teaching and learning of Accounting in their schools. Therefore, the adequacy of teaching and learning materials will enhance the effective management of teaching and learning of Accounting.

#### **5.7.6 Continuity**

Again, effective management of teaching and learning of Accounting was linked to continuity. In this sense, there is an agreement from all the participants that continuous encouragement of learners influences their performance in the subject. It implies that effective management of teaching and learning of Accounting is a collective function of SMTs and learners. In other words, while the SMTs encourage learners continuously, learners should also be prepared to learn. In addition, it also indicates that Accounting educators require constant updating and dedication to enhance effective teaching and learning of the subject.

#### **5.7.7 Parents support**

Finally, parent play an important role in ensuring the effective management of teaching and learning of Accounting in secondary schools. Parental involvement in schooling includes communicating between school and home, supporting learning at home, and also participating in school life from helping in classrooms to decision making through the governance structure (Epstein in Lewin & Luckin, 2010:749). Effective parental involvement is believed to have a positive impact on a range of pupil-related outcomes. Fan & Williams (2010: 243) support parental involvement such as ensuring the preparation of children for school, the attendance at

school events, the provision of children with a place to do homework; and ensuring that their children complete their homework. This was confirmed from the statements made by participants interviewed from both schools. Deputy Principals from both school insisted that the performance of learners could be sustained by parents when they are actively involved in their children's studies. During the interview, they indicated that parents should play the role of encouraging their learners to do their homework as well as studying well at home. By so doing, their performance will either be sustained or improved. Hence, through this method the effective management of teaching and learning of Accounting is supported and enhanced.



## **5.8. CONCLUSION**

This chapter discussed the findings from the interviews, document analysis and observations that were presented in chapter 4. Relevant literature from Chapter 2 was also used to agree or disagree with the findings made. The research questions for the study were used as the basis of the discussions which enabled the researcher to voice out her opinion on relevant questions.

The next chapter provides conclusions and recommendations for this study.

## **CHAPTER SIX**

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

#### **6.1. INTRODUCTION**

In Chapter 5 the data collected from the two secondary schools were discussed as analysed and presented in Chapter 4. The evidence gathered from the findings was also discussed with relevant literature as presented in Chapter 2 and was then linked to how the teaching and learning of Accounting is managed by SMTs and Accounting educators. The entire study cannot be complete without a compound summary and suggestions for future study. In this final chapter, an overview of the entire study and a summary of the findings in terms of the research questions posed in Chapter 1 of this study, conclusions and recommendations for managing teaching and learning of Accounting as seen in the findings of this study are also provided.

#### **6.2. OVERVIEW OF THE RESEARCH**

A summary of the entire study is provided in this section.

In Chapter one, the topic as well as the focus area in respect of the SMTs and Accounting educators' management of teaching and learning was introduced by the researcher. The overview of the subject Accounting, its importance and problems among the Accounting learners and Accounting educators was also highlighted. The term *SMTs* was explained as teams that provide leadership and support for teaching and learning in South African schools. These teams comprise all educators with management roles within the school – the principal, deputy principal(s) and HoDs. In addition, a reflection on the background information was done on the levels in which Accounting is taught in secondary schools, the new curriculum changes made in Accounting, the topics included in the new curriculum, the effects of the curriculum changes on the managing of teaching and learning of Accounting and the decline in Accounting performance from 2013 to 2015 was pin-pointed (DBE, 2015:2). A highlight on what inspired the researcher to carry out this study was highlighted. The research problem, questions and aims were also stated. In an attempt to sum up the chapter, a preliminary review of relevant literature on the management of teaching and learning of Accounting in the schools, possible contributions to the study, definition of concepts and the structure of the chapters was done.

In Chapter two, the literature on the management of teaching and learning of Accounting in secondary schools was reviewed. Theory of instructional leadership, its relevance to the study, and the management tasks of an instructional leader were also highlighted. To explain the theory of an instructional leadership, the model of instructional leader was presented by the researcher. These models were further used for discussion in Chapter 5. In addition to Chapter 2, various concepts such as the state of Accounting in South African secondary schools, the purpose of teaching Accounting in secondary schools, the responsibilities of the SMTs and Accounting educators in managing teaching and learning of Accounting, the various teaching and learning styles in Accounting as presented by Deppe (2012:6) and the various types of support provided by the SMTs to Accounting educators were all reviewed by relevant literature. In an attempt to have a clearer view on learner performance in Accounting, the national performance of grade 12 learners' performance in Accounting from 2008 to 2015 was presented in tables and trends. Factors affecting the performance of the learners in Accounting, the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting and the barriers faced by SMTs in supporting Accounting educators in teaching and learning was also reviewed.

Following the literature review, Chapter three solely presented the research design and methodology that was used to effectively carry out the 'how' part of this study. This chapter started with the research map and aims of the study. The map gave a graphical representation of the entire chapter from start to finish. The research paradigm was also explained which showed how the philosophical assumption that shaped the design and approach was chosen and a motivation thereof. The research approach (qualitative), research design (case study) and the purpose of its use was also identified. The study did not neglect the methodology part which was followed by the explanation on the site selected; the participants that were used in the study; the data collection strategy; data analysis trustworthiness; validity; and the researcher's role. The chapter was then rounded off with ethical considerations, data triangulation and contributions to the study.

In Chapter four, the profiles of each school was first revealed and an analysis of the data collected from the interview, observation and document analysis were then coded using content analysis; and was further presented into themes and categories. The themes were automatically derived from the research questions in Chapter 1 of this study. Thereafter the findings from each school was presented under each theme and category. To understand the ways teaching and learning of Accounting was enhanced in each school, the Matric results for Accounting

from 2008 to 2015 were also presented in tables and trends. This was done in order to have a clearer view of the performance of Accounting learners' in each school and how performance of Accounting learning in each school is being managed.

In an attempt to explain the findings presented in Chapter 4, Chapter 5 discussed the findings in relation to relevant literature presented in chapter 2. In the discussion process, the findings from each school that was presented separately in chapter 4 was clustered together in order to find out the similarities and differences of the participants' views in respect of managing teaching and learning of Accounting in the schools. This chapter also brought out the voice of the researcher regarding the research questions that were presented in Chapter 1.

Chapter six was the last chapter for this study. This chapter gave an overview of the research by presenting a summary of each chapter. Hereafter, a summary of findings in relation to the research questions was also presented; the recommendations for SMTs and Accounting educators that would foster effective management of the teaching and learning of Accounting was made and relevant limitations of the study were also identified.

### **6.3. SUMMARY OF FINDINGS**

In this section, the summary of the findings obtained through the empirical investigation is presented in accordance to the research questions of the study. The research questions as posed in Chapter one are listed below:

- i. What is the nature and scope of teaching and learning in Accounting classrooms in the secondary schools in Mafikeng AO?
- ii. What is the level of learner performance in Accounting in secondary schools in Mafikeng AO?
- iii. What are the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools?
- iv. What are the different support strategies provided by the schools to the Accounting educators in secondary schools?
- v. In what ways are the teaching and learning of Accounting managed by SMTs in secondary schools?
- vi. In what ways can managing teaching and learning of Accounting be improved?

The following conclusions are drawn through the findings obtained from the research questions:

### **6.3.1. The nature and scope of teaching and learning in an Accounting classroom.**

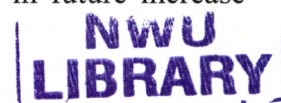
The first research question was on the nature and scope of teaching and learning in the classroom. The data from this research question was answered through document analysis and observations. The document analysis that was needed in order to answer this research question was the CAPS documents on Accounting, Economics and Business studies (commerce clustered subject). This CAPS documents was used in order to present the scope of Accounting in relation to Economics and Business studies as presented in Chapter 4. For better clarification, the findings in respect of the scope of Accounting were presented in order for the reader to have a glance of the content included in the subject. It was found that the HoD of Accounting who has a degree in Economics, can struggle in teaching Accounting due to the large difference in the content of Accounting and Economics. Accounting educators with the relevant teaching qualifications in Accounting can teach the learners' in grade 10-12 Accounting, even though it was revealed by the participants that the content in the Accounting curriculum are inconsistent. This research therefore concluded that the Accounting educators' views regarding the inconsistency about the scope in Accounting is annulled. This is because from the revelation on the scope of Accounting it is evident that the content in the Accounting curriculum is consistent from one grade to another.

The nature of teaching and learning in the classroom was also answered through the observation made on the classroom teaching. It was found that the Accounting classroom environment, the school environment and the lesson objectives and teaching styles impact on the nature of teaching and learning in the classroom as discussed in Chapter 5. It was therefore concluded that for effective management of teaching and learning of Accounting to take place, the classroom environment, and school environment should be well structured and arranged by ensuring that the tables and chairs are well arranged in the classroom, the lesson objectives should be well stated to the learners and the Accounting educator should adopt a teaching strategy which would help to foster effective teaching and learning in the classroom.

### **6.3.2. Level of learner performance in Accounting in secondary schools**

The second research question was on the level of learner's performance in Accounting. The data for this research question was obtained from document analysis and interviews made with the SMTs and Accounting educators. The document analysis that was needed was the Matric performance of Grade 12 Accounting learners in the two schools. It was found that school A has a better performance of 95% and school B is still on the improving side with 67%. The

interview conducted revealed that there were various factors that enhanced the performance of these two schools. These factors include; the dedication and hard work from Accounting educators, motivation and encouragement to the Accounting learners, constant practicing of Accounting with learners, attitude of Accounting educators to the subject and lastly the qualifications and experiences of the Accounting educators. Therefore this research strongly supports that the factors that both schools are using to enhance the level of performance in Accounting is successful; even though school B is still on the improving side, there is a good indication by the participants that the performance of the school would in future increase tremendously as in the case of school A.



### **6.3.3. Challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools**

The third research question was on the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools. This research question was answered through interviews conducted with the SMTs and Accounting educators. From the findings, it was found that the challenges faced by the Accounting educators and the Accounting HoDs in both schools are the same. These challenges include; the lack of Learning, Teaching and Support materials (LTSM) for the Accounting educators to use and teach Accounting, workload on Accounting HoDs in the supervision of Accounting, lack of Accounting knowledge on the side of the Accounting HoDs, the massive gap between Grades 7 to10, insufficient funds to purchase supporting materials that would enable the effective teaching and learning of Accounting, and the problem of Mathematics for Accounting learners were all indicated. This research therefore concluded that the factors that affect the Accounting educators and Accounting HoDs in teaching Accounting are realistic and can hinder the effective management of teaching and learning of Accounting in secondary schools.

### **6.3.4. Support strategies provided by the schools to the Accounting educators**

This was also the fourth research question in this study. This research question was answered through interviews with related participants and an observation made in the school. It was found that there are different support strategies that are provided to the Accounting educators in the secondary schools. From the findings it was made known that the Accounting HoDs provide support to the Accounting educators by providing the relevant text books and past examination papers that would assist the Accounting learners in the mastery of the subject. The HoDs also provide an internal training and workshops for the Accounting educators as well as providing assistance in teaching Accounting in the classroom in areas that they have basic

knowledge of. In addition, the DoE also provides support to the Accounting educator by organising a professional support forum and workshops and common task papers to the Accounting educator in order to foster effective management of the teaching and learning of Accounting. Finally, it was also found that the professional bodies also provide assistance to Accounting educators by organising SAICA run-up competition among Accounting learners (as in the case of school A) and taking the Accounting learners on trips to banks (as in the case of school B).

This research therefore deduced that the support provided by the DoE and the Accounting HoDs to the Accounting educators are more or less the same. As such, it can be said that the same thing are still done in the workshops and training that the DoE and the Accounting HoDs are providing for the Accounting educators. Again the principal and the deputy principal were silent on this part meaning that they do not have much support to provide for the Accounting educator. Therefore if there is not enough support from the SMTs and DoE to the Accounting educators, the teaching and learning of Accounting might not be properly managed.

#### **6.3.5. Various ways in which the teaching and learning of Accounting are managed by the SMTs in secondary schools**

This was the fifth research question which was aimed to find out the various ways teaching and learning of Accounting was managed by the SMTs in both schools. This research question was also answered through an interview conducted with the participants for the study. It was found that the SMTs in both schools are managing the teaching and learning of Accounting by monitoring the progress of Accounting learners in the school, supervising the teaching and learning of Accounting in the classroom, supporting the Accounting educators as indicated earlier, and Accounting educators organizing an exchange programme between Accounting educators from outside the school. Based on the findings, this research deduced that the strategies used by the SMTs in managing the teaching and learning of Accounting in both schools are effective due to the improvement made in learners' performance in Accounting. However, the researcher indicated that more strategies are needed for the ways in which the SMTs are managing the teaching and learning of Accounting. This was because the ways the SMTs are managing the teaching and learning of Accounting are limited and more still needs to be done.

#### **6.3.6. Various ways the teaching and learning of Accounting can be managed by the SMTs**

This was the last research question which was aimed to find out various ways the SMTs and the Accounting educators thought teaching and learning of Accounting should be managed. The SMTs and Accounting educators in the study proposed that the teaching and learning of Accounting can be effectively managed through providing extra Accounting resources to the Accounting educators for teaching, content training for Accounting educators as indicated that they do, continuity in all participants involved in the management of the teaching and learning of Accounting and support from parents whose children are taking Accounting as a subject in the school. Based on the findings, this research therefore deduced that the participants in this study understand the various ways the teaching and learning of Accounting can be managed but finds it difficult to implement such ways. As such, there are limited ways they are currently managing the teaching and learning of Accounting as identified above.

#### **6.4. RECOMMENDATIONS**

The following recommendations are made to address the problems identified in the problem statement as well as the gap that still needs to be filled on the ways teaching and learning of Accounting are managed in secondary schools. The recommendations are made in the following categories: recommendations for SMTs, Accounting educators and Department of Education.

##### **6.4.1. Recommendation for SMTs**

The recommendations for SMTs are highlighted as follows:

- The SMTs should not only organize workshops for Accounting educators but also organize workshops for Accounting learners which would help to enhance their knowledge in Accounting.
- More attention should be directed at the content training in respect of the workshops the SMTs are organizing for the Accounting educators. To ensure proper training on the content in Accounting, expertise (such as Chartered Accountants (CAs), Financial Accountants (FAs) and professors of Accounting education or Accounting sciences) should be invited to provide the content training; paying attention on the topic, its scope, new curriculum changes and the concepts in Accounting.
- SMTs should ensure that the relevant materials indicated in the CAPS document in teaching Accounting are provided by the DoE at all times. This can be done by setting up a committee that would investigate the provision of the support materials from the

DoE; the committee can also request the purchase of relevant support materials from the DoE that would foster effective teaching and learning of Accounting in the school.

- Attention should also be paid to the school library; the SMTs should ensure that there are enough Accounting textbooks in the library for learners to use.
- The SMTs should ensure that the EMS educators cover the relevant topics in the CAPS document in relation to the content in EMS.

#### **6.4.2. Recommendations for the DoE**

The recommendations for the Department of Basic Education are highlighted as follows:

- The department should ensure that the use of digital facilities to teach Accounting is provided to the Accounting educators in the relevant secondary schools in Mafikeng area.
- The department should employ more Accounting educators in schools that have large numbers of Accounting learners. This would reduce the heavy workload placed on the Accounting educators.
- The department should ensure that the workload placed on the Accounting HoDs is reduced by ensuring that more HoDs of different clustered subject need to be employed to head the relevant subject, hence, reducing workload on Accounting HoDs.
- The department should ensure that the EMS educator has the relevant qualifications to teach learners from Grade 7-9 the details of EMS so that learners would not struggle when they take Accounting in Grade 10.
- The department should also ensure that the Accounting HoDs in schools have the relevant qualifications to head Accounting and to teach Accounting when the need arises.
- More focus should be on Grade 9 and Grade 10 so that learners can be introduced to the Accounting curriculum early enough. An early introduction and exposure to Accounting is likely to encourage learners to consider choosing Accounting as a career.
- The department should add more than 40% financial literacy in Grade 9 EMS syllabus and allocate enough time for teaching.
- The relevant materials indicated in the CAPS document in teaching Accounting should also be provided by the Department of Education at all times.

- The department should, in addition, design an aptitude test for Grade 9 learners who want to take Accounting in Grade 10 in order to test their understanding of the concepts in Accounting.



#### **6.4.3. Recommendations for Accounting educators**

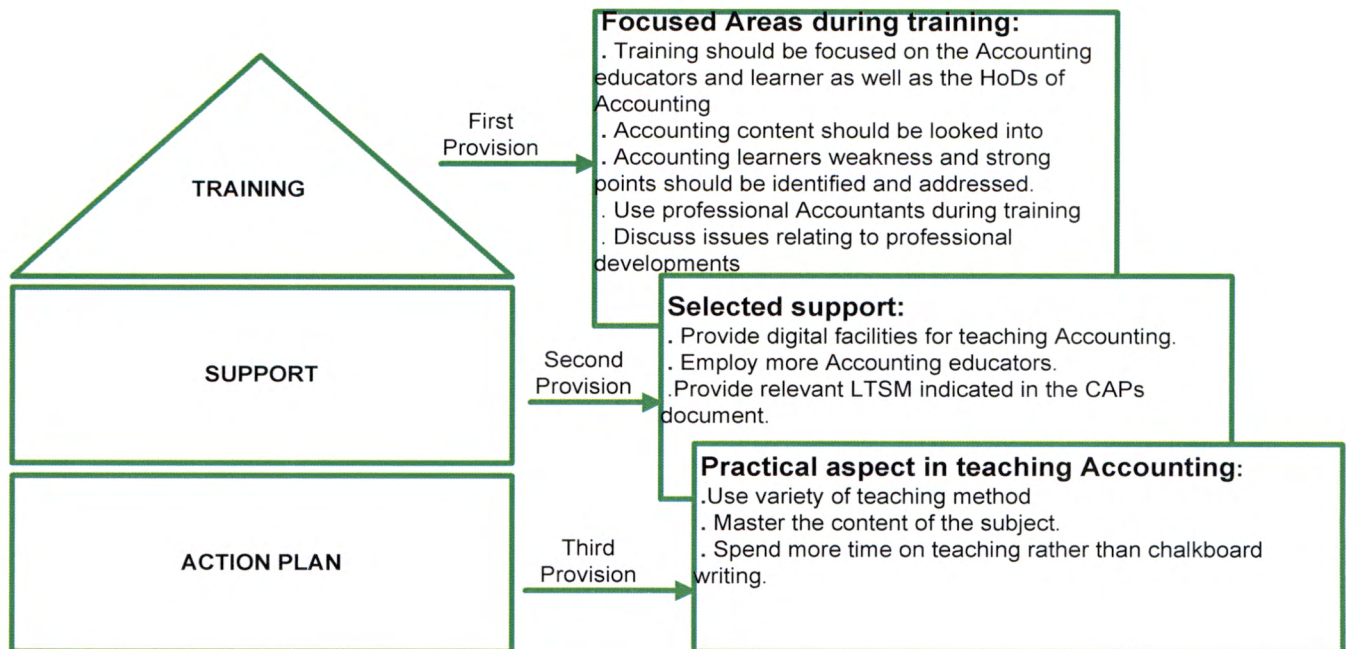
The recommendations for Accounting educators are highlighted as follows:

- Accounting educators should have a forum for professional development by studying in order to upgrade their relevant qualifications which would enable them to be more informed on the content and scope in Accounting curriculum.
- Accounting educators should ensure they get acquainted with all the management strategies that are used to manage the teaching and learning of Accounting in schools.
- Accounting educators should ensure they properly master the content of their subject and always ensure that the lesson objectives are realized.
- Accounting educators should be very careful when using the talk-and-chalk method; they should avoid learners answering all at once but pick learners to answer the questions in order to ensure that all learners in class are involved.
- Accounting educators should also avoid spending time on drawings of framework on the board but rather prepare charts to show the Accounting learners in class and spend more time on teaching.
- A variety of teaching methods should be utilized by the Accounting educators in order to foster effective learning styles among the Accounting learners.

#### **6.4.3. An integrated recommendations for SMTs, Accounting educators and DoE**

The recommendations identified above can further be grouped as a Training, Support and Action plan (TSA) approach that can be used by the SMTs, Accounting educators and DoE in managing teaching and learning of Accounting in secondary schools. Figure 6.1 gives a brief summary on how the TSA approach works.

**Figure 6.1. TSA Recommended approach on managing teaching and learning of Accounting**



Adapted from WCED (2007:24)

## 6.5. RECOMMENDATION FOR FURTHER STUDY

As far as the researcher is concerned, more research on the managing of teaching and learning of Accounting is required. The following topics can be considered in future and the purpose of considering these topics in future is because the concept of managing teaching and learning of Accounting is quite a new concept and it has been revealed in this study that the process which the schools are using to manage teaching and learning are limited. Hence, the following topic would be relevant in future;

- Conducting a similar topic in another province regarding the management of teaching and learning of Accounting;
- A comparative study with other countries to check the management strategies used to foster effective teaching and learning of Accounting;
- Various factors that affect the performance of learners in Accounting.
- What inspired the Grade 12 Accounting learners to pursue a career in Chartered Accountancy (CA) at the universities?
- What inspired the Accounting student at the university to become Accounting educators?

## 6.6. LIMITATION OF THE STUDY

Creswell (2009:10) acknowledges that all research designs have limitations. Therefore the limitations for this research are as follows:

- The study was conducted only in two schools in Mafikeng of the North West Province; possibly different findings may exist on a provincial level if the study is extended to other places and schools.
- The study is further limited by the fact that it was a small-scale case study and results could not be generalized to all Accounting educators and SMTs in all South African schools.
- The focused participants in the study are the SMTs and Accounting educators. There would be more findings if the other participants such as the Accounting learners, the subject advisers and the parents of the Accounting learners are included in further studies.
- This research used a qualitative research approach in order to get an in-depth description of the selected case. There would be better findings if the mixed or quantitative research approach would be used. Thereby requiring more methods of data collection techniques.

## 6.7. CONCLUSION

This study aimed at determining various ways the teaching and learning of Accounting is managed in the selected schools in Mafikeng Area of the North West Province. It discovered that the various ways the SMTs and Accounting educators are managing the teaching and learning of Accounting is to a great extent not enough. It therefore recommends that more studies be conducted in another province in the country and also a comparative study between South Africa and a country which has more advanced ways of managing the teaching and learning of Accounting.

Although the research was conducted in two schools in Mafikeng Area, the researcher is of the opinion that the findings of this study in relation to managing teaching and learning of Accounting should be adopted by schools offering Accounting. In the end effective management of teaching and learning of Accounting in schools can foster a good level of performance on Accounting learners. I therefore believe that this study would inform the SMTs and Accounting educators about the management of teaching and learning of Accounting and

hence might improve the performance of learners in Accounting in South African secondary schools.

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**APPENDIX A**  
**CONSENT LETTER FROM NORTH WEST UNIVERSITY**



NORTH-WEST UNIVERSITY  
YUNIBESITHI YA BOKONE-BOPHIRIMA  
NOORDWES-UNIVERSITEIT  
MAFIKENG CAMPUS

Private Bag X2046, Mmabatho  
South Africa, 2735

Tel: 018 389-2111  
Fax: 018 382-5775  
Web: <http://www.nwu.ac.za>

The Area Office Manager  
Mafikeng Area Office  
Mmabatho 2735

Education Leadership Development  
Tel: 018 3892500 (Secretary)  
Email: [eliza.senne@nwu.ac.za](mailto:eliza.senne@nwu.ac.za)

Date 19 July 2016

Dear Sir/Madam

**REQUEST FOR PERMISSION TO CONDUCT RESEARCH**

This is to confirm that Ms Nwosu Lilian Ifunanya (Student No: 23012064) is a Masters student registered at the North-West University, Mafikeng Campus. The title of the dissertation is: **Managing teaching and learning of Accounting by the School Management Teams (SMTs) in the secondary schools in Mafikeng Area Office.**

Permission is hereby kindly requested to enter your school and classrooms to collect data from the SMTs and Accounting educators. Data collection will be by way of interviews, observations and document analysis.

Collection of data will occur outside school contact time (where possible) so as not to interfere with teaching and assessment processes or office duties. The dates and times of the collections are to be agreed upon by the principal and all other participants.

Participants will participate voluntarily in the data collection. The identity of the participants and the school and area office/district will be kept confidential and anonymous. The information collected therefore cannot and will not be used to evaluate the District/school in terms of its performance in comparison with others, because the information collected will not be about academic results or teachers' teaching performance in specific schools.

Should you enquire more information about the project, kindly contact the supervisor for this project: Professor Moorosi Pontso on +447964101637 (UK), or co-supervisor dr Bechuke on 018 3892808 or 0788263695.

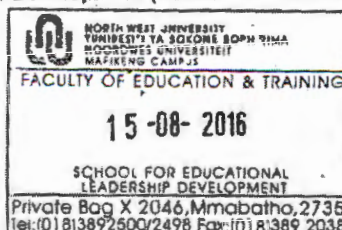
Herewith permission is kindly requested to perform this research in your school. It would be appreciated if you would kindly grant written permission to this student. Any assistance given to the student to perform the research will be appreciated.

Yours sincerely

Prof P du Toit

Director: School for Education Leadership Development (School in which the Masters programme is registered)

Mafikeng Campus



## APPENDIX B

### CONSENT LETTER FROM DoE

**NWU  
LIBRARY**



#### **Education and Sport Development**

Department of Education and Sport Development  
Departement van Onderwys en Sport Ontwikkeling  
Lefapha la Thuto le Tihabololo ya Mets-hameko

**NORTH WEST PROVINCE**

1st Floor, East Wing,  
Garona Building, Mmabatho  
Private Bag X2044,  
Mmabatho 2735  
Tel.: (018) 388-3429  
Fax.: (018) 388-3430  
e-mail: psytya@nwpg.gov.za

#### **OFFICE OF THE SUPERINTENDENT-GENERAL**

Inq. Mpoliso Tyatya  
Tel: 018 388 3071  
tyatya@nwpe.gov.za

05 Sept 2016

**To: Prof P du Toit  
North West University: Mafikeng Campus  
School for Education Leadership Development**

**From: Dr. I.S. Molale  
Superintendent General**

#### **REQUEST TO CONDUCT RESEARCH: MS N L IFUNANYANA**

Reference is made to your letter regarding the above matter. The content is noted and accordingly, approval is granted to your kind self to conduct research as per your request, subject to the following provisions: -

- That you contact the relevant District Manager of your target schools about your request and this letter of permission. In this regard you have my consent to contact Mr B Monale at 018 388 3383.
- Considering that your research will involve both Educators and Learners, the general functionality of the school should not be compromised by the research process.
- That participation in your project will be voluntary.
- That the findings of your research will be made available to the NW Department of Education & Sports Development upon request.
- That the principle of confidentiality will be observed in its strictest terms in relation to information sourced from such research.

With my best wishes

Thanking you.

**DR. I.S. MOLALE  
SUPERINTENDENT-GENERAL**

**CC: Mr B Monale  
District Director: Ngaka Modiri Molema**

## APPENDIX C

### TOPIC: MANAGING TEACHING AND LEARNING OF ACCOUNTING IN SECONDARY SCHOOLS IN MAFIKENG AREA OFFICE

#### INTERVIEW GUIDE FOR PRINCIPAL AND DEPUTY PRINCIPAL

1. How long have you been principal / deputy principal in this school?
2. What has been the level of Grade 12 learner's performance in Accounting from 2008 to 2015?
3. What do you think contributes to this level of performance in Accounting?
4. What do you think needs to be done to maintain / improve this level of performance?
5. What is the role of the SMT in respect of managing teaching and learning of Accounting in the school?
6. What specific role do you as the principal/deputy principal play in managing the teaching and learning of Accounting?
7. What challenges does the school face regarding the teaching and learning of Accounting?
  - What specific challenges do the Accounting educators face?
  - What specific challenges do the Accounting HoDs face?
8. How does the school address these challenges?
9. Are there any support strategies that the SMT provides to the Accounting educators and HoDs to help in managing the teaching and learning of Accounting?
10. Is there any support the school gets from the Department of Education or other professional bodies that helps the school with the effective teaching and learning of Accounting?
11. What kind of support does the school need from the department to be able to manage the teaching and learning of Accounting effectively?
12. Are there any opportunities (internal or external to the school) for Accounting educators to improve their professional development?
13. In what ways can the managing of teaching and learning of Accounting be improved in order to ensure effective performance in Accounting?
14. Is there anything you want to add regarding the performance of learners in Accounting or the management of teaching and learning of Accounting in the school?

## INTERVIEW GUIDE FOR ACCOUNTING HODs

1. How long have you been an Accounting HoD in this school? Prior to that how long (if at all) were you an educator of Accounting?
2. What has been the level of Grade 12 learners' performance in Accounting from 2008 to 2015
3. What do you think contributes to this level of performance in Accounting?
4. What do you think needs to be done to maintain / improve this level of performance?
5. What is your role as an Accounting HOD for the Accounting educators towards managing teaching and learning of Accounting in schools?
6. What challenges do you think the school faces regarding the teaching and learning of Accounting?
  - What challenges do you as an Accounting HOD face?
  - What challenges do the Accounting educators face?
7. How does the school address these challenges?
8. Are there any support strategies that the SMT provides to the Accounting educators and HoDs to help in managing the teaching and learning of Accounting?
9. What kind of support does the school get from the Department of Education (through subject advisors), the school management or other professional bodies to help you manage the teaching and learning of Accounting effectively?
10. What kind of support do you provide to the Accounting educators to improve the teaching and learning of Accounting in the classroom?
11. Do Accounting educators rely on the support materials (if any) you provide for them in teaching Accounting or do they come up with their own support medias?
12. Are there any opportunities (internal or external to the school) for Accounting educators to improve their professional development?
13. In what ways can the teaching and learning of Accounting be managed more effectively?
14. Is there anything you would like to add regarding the performance of learners in Accounting or the management of teaching and learning of Accounting in the school?

## **INTERVIEW GUIDE FOR ACCOUNTING EDUCATORS**

1. How long have you been an Accounting educator?
2. What has been the Grade 12 learners' level of performance in Accounting for the past three years in the school?
3. What do you think contributes to this level of performance in Accounting?
4. What do you think needs to be done to maintain / improve this level of performance?
5. What challenges do you think the school faces regarding the teaching and learning of Accounting?
  - What challenges do you as an Accounting educator face? And how do you deal with your challenges?
6. How does the school address these challenges?
7. What kind of support (if any) do you get as an Accounting educator to improve teaching and learning of Accounting in the classroom?
8. Is there any support you get from the Department of Education, the SMTs or the professional bodies that help you to teach Accounting effectively?
9. In what area(s) do you think you need support for Accounting teaching and learning?
10. What is the nature of support that you would require?
11. What opportunities are there for you to empower yourself and to develop professionally as an Accounting educator?
12. In what ways can the teaching and learning of Accounting be managed in order to ensure effective outcomes in Accounting?
13. Is there anything you want to add regarding the performance or the management of teaching and learning of Accounting in the school?

## **OBSERVATION CHECKLIST FOR GRADE 12 ACCOUNTING CLASSROOMS**

An observation checklist will be used by the researcher in order to guide on aspects (such as use of teaching aids as well as method of teaching Accounting) that need to be observed in the classroom.

### **OBSERVATION CHECKLIST**

	<b>YES</b>	<b>NO</b>	<b>COMMENTS</b>
Was the classroom environment conducive to learning?			
Was the school environment also conducive for proper learning to take place?			
Did the Accounting learners have all the resources needed e.g. textbooks, workbook, stationery etc.			
Did the Accounting educator use any support materials during teaching as required in the CAPS document for Accounting?			
Were the support media used by the Accounting educator satisfactory?			
Were the objectives of the lesson clearly stated for the learners as outlined in CAPS document for Accounting?			
Did the Accounting educator assess the learners as indicated in CAPS?			
Did the Accounting educator use any teaching strategy in teaching Accounting? If yes, what kind of teaching strategy was utilized?			



## **DOCUMENT ANALYSIS**

The following information was obtained from the school in respect of document analysis:

1. Grade 12 Accounting performance for the past eight years i.e. from 2008 to 2015.
2. Any minutes or records of meeting that might show the various support provided by SMTs to ensure effective management of teaching and learning in Accounting.
3. The CAPS document for Accounting
4. Any other documents that will be relevant in answering the research questions proposed for the study.

## APPENDIX D

### RESEARCH GUIDE FOR DATA COLLECTION

No	Research Questions	Participant involved	Data collection technique	Data analysis
1.	<ul style="list-style-type: none"><li>• What is the nature and scope of teaching and learning in Accounting classrooms in the secondary schools in Mafikeng (AO)?</li></ul>	<ul style="list-style-type: none"><li>• Accounting educators</li></ul>	<ul style="list-style-type: none"><li>• Document analysis</li><li>• Observations</li><li>• Interviews</li></ul>	<ul style="list-style-type: none"><li>• Open coding process</li><li>• Content analysis</li></ul>
2.	<ul style="list-style-type: none"><li>• What is the level of learner performance in Accounting in secondary schools in Mafikeng (AO)?</li></ul>	<ul style="list-style-type: none"><li>• SMTs</li><li>• Accounting educators</li></ul>	<ul style="list-style-type: none"><li>• Document analysis</li><li>• Interviews</li></ul>	<ul style="list-style-type: none"><li>• Open coding process</li><li>• Content analysis</li></ul>
3.	<ul style="list-style-type: none"><li>• What are the challenges faced by Accounting educators and Accounting HoDs in managing the teaching and learning of Accounting in schools?</li></ul>	<ul style="list-style-type: none"><li>• Accounting educators</li><li>• SMTs</li></ul>	<ul style="list-style-type: none"><li>• Interviews</li></ul>	<ul style="list-style-type: none"><li>• Open coding process</li><li>• Content analysis</li></ul>
4.	<ul style="list-style-type: none"><li>• What are the different support strategies provided by the SMTs to the Accounting educators in secondary schools?</li></ul>	<ul style="list-style-type: none"><li>• SMTs</li><li>• Accounting educators</li></ul>	<ul style="list-style-type: none"><li>• Interviews</li><li>• Observations</li></ul>	<ul style="list-style-type: none"><li>• Open coding process</li><li>• Content analysis</li></ul>
5.	<ul style="list-style-type: none"><li>• In what ways are the teaching and learning of Accounting</li></ul>	<ul style="list-style-type: none"><li>• SMTs</li></ul>	<ul style="list-style-type: none"><li>• Interviews</li></ul>	<ul style="list-style-type: none"><li>• Open coding process</li></ul>

	<p>managed by SMTs in secondary schools?</p>	<ul style="list-style-type: none"> <li>Accounting educators</li> </ul>		<ul style="list-style-type: none"> <li>Content analysis</li> </ul>
6.	<ul style="list-style-type: none"> <li>In what ways can managing teaching and learning of Accounting be improved?</li> </ul>	<ul style="list-style-type: none"> <li>SMTs</li> <li>Accounting educator</li> </ul>	<ul style="list-style-type: none"> <li>Interviews</li> </ul>	<ul style="list-style-type: none"> <li>Open coding process</li> <li>Content analysis</li> </ul>

**APPENDIX E**  
**CERTIFICATE OF EDITING**



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25<sup>th</sup> November, 2016

TO WHOM IT MAY CONCERN

**CERTIFICATE OF EDITING**

I, Muchativugwa Liberty Hove, confirm and certify that I have read and edited the entire mini-dissertation: **MANAGING TEACHING AND LEARNING OF ACCOUNTING IN SECONDARY SCHOOLS IN MAFIKENG AREA OFFICE** by **NWOSU LILIAN IFUNANYA**, student number **23012064**. This dissertation was submitted in fulfilment of the requirements for the degree of **MASTER OF EDUCATION MANAGEMENT** in the **FACULTY OF EDUCATION AND TRAINING** at the **MAFIKENG CAMPUS** of the **NORTH-WEST UNIVERSITY**.

Lilian Ifunanya was supervised by Professor Pontso Moorosi and Dr Andre Bechuke at the Mafikeng Campus of the North-West University.

I hold a PhD in English Language and Literature in English and am qualified to edit academic work of such nature for cohesion and coherence.

The views and research procedures detailed and expressed in the thesis remain those of the researcher/s.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dr M.L. Hove'.

Dr M.L.Hove

starts here ~



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## APPENDIX F

### ETHICAL CLEARANCE CERTIFICATE



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Institutional Research Ethics Regulatory Committee

Tel: +27 18 299 4849

Email: [Ethics@nwu.ac.za](mailto:Ethics@nwu.ac.za)

#### ETHICS APPROVAL CERTIFICATE OF PROJECT

Based on approval by the Human Sciences Research Ethics Committee (HSREC) on 02/11/2016, the North-West University Institutional Research Ethics Regulatory Committee (NWU-IRERC) hereby approves your project as indicated below. This implies that the NWU-IRERC grants its permission that, provided the special conditions specified below are met and pending any other authorisation that may be necessary, the project may be initiated, using the ethics number below.

<b>Project title:</b> Managing teaching and learning of Accounting by the School Management Teams in the secondary schools in Mahikeng Area Office.																															
<b>Project Leader/Supervisor:</b> Prof P Moorosi & Dr A Bechuke																															
<b>Student:</b> LI Nwosu																															
<b>Ethics number:</b>	<table border="1"><tr><td>N</td><td>W</td><td>U</td><td>-</td><td>0</td><td>0</td><td>4</td><td>8</td><td>4</td><td>-</td><td>1</td><td>6</td><td>-</td><td>A</td><td>9</td></tr><tr><td colspan="3">Institution</td><td colspan="5">Project Number</td><td colspan="2">Year</td><td colspan="5">Status</td></tr></table>	N	W	U	-	0	0	4	8	4	-	1	6	-	A	9	Institution			Project Number					Year		Status				
N	W	U	-	0	0	4	8	4	-	1	6	-	A	9																	
Institution			Project Number					Year		Status																					
<b>Application Type:</b> Master's application																															
<b>Commencement date:</b> 2016-10-21	<b>Expiry date:</b> 2019-10-21																														
<b>Risk:</b>	N/A																														

#### Special conditions of the approval (if applicable):

- Translation of the informed consent document to the languages applicable to the study participants should be submitted to the HSREC (if applicable).
- Any research at governmental or private institutions, permission must still be obtained from relevant authorities and provided to the HSREC. Ethics approval is required BEFORE approval can be obtained from these authorities.

#### General conditions:

While this ethics approval is subject to all declarations, undertakings and agreements incorporated and signed in the application form, please note the following:

- The project leader (principle investigator) must report in the prescribed format to the NWU-IRERC via HSREC:
  - annually (or as otherwise requested) on the progress of the project, and upon completion of the project
  - without any delay in case of any adverse event (or any matter that interrupts sound ethical principles) during the course of the project.
  - Annually a number of projects may be randomly selected for an external audit.
- The approval applies strictly to the protocol as stipulated in the application form. Would any changes to the protocol be deemed necessary during the course of the project, the project leader must apply for approval of these changes at the HSREC. Would there be deviated from the project protocol without the necessary approval of such changes, the ethics approval is immediately and automatically forfeited.
- The date of approval indicates the first date that the project may be started. Would the project have to continue after the expiry date, a new application must be made to the NWU-IRERC via HSREC and new approval received before or on the expiry date.
- In the interest of ethical responsibility the NWU-IRERC and HSREC retains the right to:
  - request access to any information or data at any time during the course of or after completion of the project;
  - to ask further questions, seek additional information, require further modification or monitor the conduct of your research or the informed consent process.
  - withdraw or postpone approval if:
    - any unethical principles or practices of the project are revealed or suspected,
    - it becomes apparent that any relevant information was withheld from the HSREC or that information has been false or misrepresented,
    - the required annual report and reporting of adverse events was not done timely and accurately,
    - new institutional rules, national legislation or international conventions deem it necessary.
- HSREC can be contacted for further information via [Este.Fmtoch@nwu.ac.za](mailto:Este.Fmtoch@nwu.ac.za) or 018 269 2673.

The IRERC would like to remain at your service as scientist and researcher, and wishes you well with your project. Please do not hesitate to contact the IRERC or HSREC for any further enquiries or requests for assistance.

Yours sincerely

Prof LA  
Du Plessis

Digitally signed by  
Prof LA Du Plessis  
Date: 2016.11.18  
08:25:08 +02'00'

Prof Linda du Plessis

Chair NWU Institutional Research Ethics Regulatory Committee (IRERC)

**APPENDIX G**  
**TURN IT IN REPORT**

**Lilian Nwosu**

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ORIGINALITY REPORT

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**% 19**  
SIMILARITY INDEX

**% 16**  
INTERNET SOURCES

**% 5**  
PUBLICATIONS

**% 9**  
STUDENT PAPERS

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PRIMARY SOURCES

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<b>1</b>	<b>uir.unisa.ac.za</b> Internet Source	<b>% 4</b>
<b>2</b>	<b>152.106.6.200</b> Internet Source	<b>% 2</b>
<b>3</b>	<b>Submitted to North West University</b> Student Paper	<b>% 1</b>
<b>4</b>	<b>Ezeagba, CE. "The Problems in the teaching and learning of Accounting as a vocational subject in Nigeria Secondary Schools", AFRREV STECH An International Journal of Science and Technology, 2014.</b> Publication	<b>% 1</b>
<b>5</b>	<b>www.education.gov.za</b> Internet Source	<b>% 1</b>
<b>6</b>	<b>alternation.ukzn.ac.za</b> Internet Source	<b>% 1</b>
<b>7</b>	<b>webcache.googleusercontent.com</b> Internet Source	<b>% 1</b>
<b>8</b>	<b>www.academicstar.us</b> Internet Source	<b>&lt;% 1</b>

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