

**TEACHING APPROACHES USED IN THE IMPLEMENTATION OF  
THE ACCOUNTING CURRICULUM IN THE FET PHASE IN THE  
UTHUNGULU DISTRICT**

**BY**

**THEMBELA COMFORT NTSHANGASE**

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**THEMBELA COMFORT NTSHANGASE**

**(Bcom, BEd Honours, PGCE)**

**Submitted to the Faculty of Education in fulfilment of  
the requirements for the degree of  
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## DECLARATION

I, **THEMBELA COMFORT NTSHANGASE**, declare that:

- The research done in this dissertation is my original work. Any exception is acknowledged.
- This dissertation, submitted to the University of Zululand for the degree of Master of Education, has never been submitted by me for any degree or examination at any other university.
- This dissertation does not contain any other person's diagram, graphs, writing or other information, unless specifically acknowledged.

Signed by \_\_\_\_\_ on \_\_\_\_\_ the day of \_\_\_\_\_ 2017.

## **DEDICATION**

This study is dedicated to my parents, Jabulani (who passed away in 2006 when I was still doing my first degree) and Monica Ntshangase, for their entire support and motivation during my basic education and first degree; to my siblings Bongi, Cebi and Menelisi, who have been supportive in different ways; and to my extended family, namely: Sphiwe Ntshangase and Dumisani Sikhakhane (my cousins). the Masuku family, and the Nxumalo family. They have all been supportive.

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- Mr Nigel Bell, who has edited this dissertation.
- Lastly, I thank Almighty God, who controlled my life in the execution of this study.

## ABSTRACT

This study was influenced by the persistently poor performance of learners in Accounting in the uThungulu district. The KwaZulu-Natal Department of Education has revealed that in 2012 the poor performance in most districts was caused by teachers' poor knowledge of the content in the subject of Accounting. The KwaZulu-Natal Department of Education has also revealed that the challenge of curriculum implementation is caused by the use of an unclear methodology.

The main purpose of this study was to identify strategies that would improve the implementation of the Accounting curriculum to provide effective approaches for quality education. This study briefly aimed at (a) determining the level of teachers' command of the content knowledge in teaching Accounting; (b) establishing whether teachers are equipped with appropriate teaching approaches to teach Accounting; and (c) identifying challenges experienced by the Accounting teachers' in teaching the subject in the uThungulu district.

This study provided new ideas to all role players in the implementation of the Accounting curriculum on how they can use approaches in curriculum implementation to improve learners' academic performance. It also provided insight into shortcomings that might be a challenge in implementing the Accounting curriculum. Various items in the literature were reviewed to give depth to the study. The methods of the case study were used, and twelve teachers were interviewed and observed in the classroom from four circuits under one circuit management. The analysis of data from both structured interviews and observations was separately presented. Three themes, with subthemes, were formulated from both structured interviews and observations.

The following are some of the recommendation that arose from this study:

The Department of Basic Education must work in collaboration with the Department of Higher Education to sharpen teachers' content knowledge; qualified trainers must be used to train teachers on teaching strategies; the Department of Basic Education must work with the Department of Higher Education and accounting professional bodies to develop a handbook on

teaching strategies which may help in teaching accounting at high school; The matric Accounting paper must be divided into two; and the Department of Basic Education must review the curriculum content, hours for teaching EMS, and all other challenges on teaching and learning EMS.

Key words: Accounting, approaches, curriculum, implementation, strategies

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## LIST OF ABBREVIATION

CA (SA)	Chartered Accountants (South Africa)
CAG	Continuous Assessment Guidelines
CAPS	Curriculum and Assessment Policy Statement
CASS	Continuous Assessment
DBE	Department of Basic Education
EMS	Economic and Management Sciences
FET	Further Education and Training
GAAP	General Accepted Accounting Practice
GET	General Education and Training
HG	High Grade
HoD	Head of Department
IRBA	Independent Regulatory Board for Auditors
IFRS	International Financial Reporting Standards
ISA	International Standards on Auditing
MEC	Member of Executive
NAAS	National Accounting and Auditing Standards
NCS	National Curriculum Statements
NSC	National Senior Certificate
OBE	Outcomes-Based Education
POA	Programme of Assessment
RNCS	Revised National Curriculum Statement
SADTU	South African Democratic Teachers Union
SAICA	South African Institute of Chartered Accountants
SG	Standard Grade
VAT	Value Added Tax



## **CHAPTER ONE**

### **ORIENTATION OF THE STUDY**

#### **1.1 INTRODUCTION**

The subject Accounting develops learners' knowledge, skills, values, attitudes and ability to make meaningful and informed personal and collaborative decisions in economic and social environments (Hall, Woodroffe, Singh, & Abbobaker, 2013). The subject also encompasses Accounting knowledge, skills and values that focus on the financial Accounting, managerial and auditing fields (Seevnrain, Seevnrain, & Thaverr, 2012). These fields cover a broad spectrum of Accounting concepts and skills to prepare learners for a variety of career opportunities. Furthermore, Seevnrain et al. (2012) maintain that Accounting focuses on measuring performance, and processing and communicating financial information about economic sectors. This discipline ensures that principles such as ethical behaviour, transparency and accountability are adhered to. It deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties.

The annual teaching plan in the Accounting CAPS document presents the sequence of topics for each term (Department of Basic Education, 2011a). Textbooks are structured with the main topics in each term, and cover the stipulated content requirements to match the annual teaching plan (Kerdachi, Kriel & Viljoen, 2011). Furthermore, Kerdachi et al. (2011) assert that before you commence your preparation for the year, it is recommended that you skim through the Accounting CAPS document, which provides an overview of how to plan to support the teaching of Accounting. Once one has an idea of what to expect, one should analyse the work covered in each term by referring to the work schedules provided. The work schedules provide detail of the content for each term in a week-by-week format.

## **1.2 BACKGROUND TO THE STUDY**

In August 2012, the MEC for Education in KwaZulu-Natal conducted oversight visits to the 12 education districts in the province to assess progress with regard to implementation of the curriculum in schools. The aim of the visits was also to establish the extent to which the province had implemented the Curriculum and Assessment Policy Statements (CAPS) preparations for the National Senior Certificate examination (NSC) (KwaZulu-Natal Department of Education, 2012). The KwaZulu-Natal Department of Education (2012:13) states that the primary purpose of education is teaching and learning, which is about creating and imparting knowledge, skills, concepts, processes, values and attitudes necessary for learners to satisfactorily achieve the learning objectives. The “Curriculum Delivery and Management” has, as one of its strategic goals, a responsibility to create and maintain an environment to support curriculum delivery at classroom level. By its very scope and nature, the task of curriculum delivery and management requires a common provincial strategy. The provincial strategy must be applicable to all districts, circuits and schools. It must be used as a guide for curriculum management and to support schools in making effective delivery decisions.

The KwaZulu-Natal Department of Education (2012:13) states that the provincial strategy must focus on four strategic areas. The first area is “content planning for effective curriculum delivery.” This calls for the structuring of learning content in such a way that all districts, circuits and schools in the province follow a plan that connects the topics in a logical manner. This is linked to development of provincial timeframes for curriculum coverage and implementable frameworks for testing, remediation and revision during the year.

The second area of the provincial curriculum management strategy relates to “methodology for curriculum delivery”, which outlines the best ways of imparting knowledge, values, processes and attitudes to learners in a manner that prepares them not only to achieve their learning goals, but also to excel in their achievements. It is linked to the provincial intention to increase the number of distinctions in key subjects.

The third area of the provincial curriculum management strategy is the “assessment of the effectiveness of delivery methodology and the quality of curriculum delivery.” This links

provincial curriculum planning to assessment planning. The main purpose of curriculum assessment processes is to evaluate the work of the educators and that of learners in the entire system.

The fourth area in the provincial curriculum management strategy is “curriculum feedback.” This part of the strategy documents, defines and describes the feedback on curriculum delivery. The main purpose of curriculum feedback in the provincial curriculum management strategy is to ensure that the strategy leads to the achievement of its intended outcomes. Feedback is obtained from a variety of sources in the system.

The quarterly monitoring of syllabus coverage, quarterly assessments and quarterly moderation provide feedback that lubricates the engine of curriculum delivery and management. The content of learners’ exercise books per subject, the content of teacher profiles and the performance and progress of individual learners must be used to provide feedback on how the provincial curriculum management strategy works in relation to intended outcomes.

Additionally, the KwaZulu-Natal Department of Education (2012:14) states that assessment of the effectiveness of delivery methodology and the quality of curriculum delivery must take place at three levels. The first one is at conceptual level, where learners must demonstrate consistent use of subject concepts and terminology in their interaction with the content. The second one is at the objective level, where learners must demonstrate the extent to which their acquired knowledge is aligned to the learning objectives. The third one is the strategic level, where the branch continually assesses learners, evaluates the successes and failures, and strategically designs working interventions as a way of closing the knowledge gaps. The level of assessment continuously creates a “revision programme” for end-of-year preparations.

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

The teaching approach and methodology were not provided in the NATED 550 documentation, and the NCS and CAPS adopted that of OBE, which is learner-centred and activity-based. However, this approach is not easy to implement in under-resourced schools. It also relies on resourceful and well-trained teachers, which is not the case in most South African classrooms (Umalusi, 2010). The Curriculum and Assessment Policy document for Economic and

Management Sciences states that the basic stage where learners are engaged in Accounting is as early as Grade 7, in the subject called Economic and Management Sciences, which is the combination of Economics, Accounting and Business Studies. The teaching time allocated for Economic and Management Sciences is two hours per week, only one hour must be used for Accounting, and the content of Accounting is weighted at 43% of the whole curriculum. The quality of work done is also expected to be of a high standard, and this is where the foundation of Accounting is expected to be laid (Department of Basic Education, 2011b). The CAPS document for Accounting Grade 10-12 states that in Grade 10-12 a three-hour examination of 300 marks must be conducted as the final examination. This examination contributes 75% to the final mark of 100% of each learner. It also covers the content of the whole year, and the other 25% of the final mark comes from the tasks that take place during the year (Department of Basic Education, 2011a).

The diagnostic report of the National Senior Certificate Examination 2014 shows a slight increase in the pass rate for Accounting between 2011 and 2014. It also shows the candidates who scored 30%, improved by 2.3%, and candidates who scored 40% improved with 2.8%. Despite this improvement, the candidates who scored 80% and above declined from 5.3% to 4.9%. The statistics of the Department of Basic Education indicate the slight increase in Accounting matric results since 2011, but the secretariat report of the SADTU Regional Triennial General Meeting of North Coast Region that took place on 28-29 April 2015 revealed that in many programmes the matric pass percentage of uThungulu district showed that Accounting dropped from 57.56% in 2013 to 53.51% in 2014. SADTU has done workshops in this region on how to manage the curriculum for quality education, but still the results were far below the National result in 2014. The delegates of all branches to the meeting agreed that matric intervention programmes need to be instituted to overcome this, but they did not come up with specific solutions to the specific problems (SADTU, 2015).

*The Sunday Times* dated 21 June 2015 revealed that more than 69 000 learners in eight provinces who failed Grade 11 the previous year have ‘progressed’ to matric in 2016 despite their failure to satisfy promotion requirements. Education experts and teacher unions, however, could not say whether the move might result in a drop in the 2016 matric pass rate. Progression regulations that took effect in 2013 stipulate that no learner should remain in Grade 10 to 12 for more than four years. This means that if a learner repeated Grade 10 and failed Grade 11 the following year, he/she would automatically be ‘progressed’ to Grade 12 (Govender, 2015).

The KwaZulu-Natal Department of Education (2012) reveals in its curriculum management strategy that some schools underperform in the National Senior Certificate, which is an indication that one of the challenges that educators have is content knowledge. Under-performance of schools and learners shows that some educators are not yet competent to deal with all the content areas, and this creates gaps in learners' knowledge. The KwaZulu-Natal Department of Education (2012:10) states that a provincial curriculum management strategy can improve the situation by providing direct tuition to teachers on specific topics before they meet learners in class. The strategy will consider ways of assessing the extent to which teachers know and understand the content of the curriculum, and will go beyond content and address the teaching methodology for each area of content that has been dealt with. It is for this reason that content training must conclude with relevant aspects of methodology so that teachers return to class with two important things, "the what part of the curriculum-content", and "the how part of curriculum-methodology."

The present study, *Teaching approaches used in the implementation of the Accounting curriculum in the FET phase in the uThungulu district*, attempts to answer the following questions:

1.3.1 What is the level of the Accounting teachers' content knowledge and skills in the uThungulu district?

1.3.2 Are teachers equipped with appropriate teaching approaches to teach Accounting?

1.3.3 What are the challenges teachers face in teaching Accounting?

#### **1.4 AIM AND OBJECTIVES OF THE STUDY**

This study aims at identifying strategies that will improve the implementation of Accounting curriculum to provide effective approaches for quality education. The objectives to achieve the aim of the study were as follows:

1.4.1 Determine the level of teachers' command of the content knowledge in teaching Accounting;

1.4.2 Establish whether teachers are equipped with appropriate teaching approaches to teach Accounting; and

1.4.3 Identify challenges experienced by the Accounting teachers' in teaching Accounting in the uThungulu district.

## **1.5 THE INTENDED CONTRIBUTION TO THE BODY OF KNOWLEDGE**

This study gives new ideas to all role players in Accounting curriculum implementation on how they can use approaches to curriculum implementation to improve learners' academic performance. It also provides insight pertaining to shortcomings that may be a challenge in Accounting curriculum implementation at large.

## **1.6 DEFINITION OF OPERATIONAL TERMS**

### **1.6.1 Accounting**

Refers to the subject that provides financial practice, and it also alludes to the body of knowledge concerned primarily with methods for recording transactions, keeping financial records, performing internal audits, and reporting and analysing financial information. It also includes aspects pertaining to management and advice on taxation matters (Needle & Powers, 2013).

### **1.6.2 Approaches**

Refers to the strategies or teaching methods that are used in the implementation of the Accounting curriculum.

### **1.6.3 Curriculum**

Refers to the content taught in a school or in a specific subject. It is also known as a concept that refers to the knowledge and skills learners are expected to learn, which includes learning

aims and objectives they are expected to meet; the units and lessons that teachers teach, the assignments and projects given to learners, the books, materials, videos, presentations and readings used in a subject. It also embraces the tests, assessments and other methods used to evaluate learners' learning (Pinar, Reynolds, Slattery, & Taubman, 2014).

## **1.7 RESEARCH METHODOLOGY**

The research methods used in this study have included the following:

### **1.7.1 Research design**

This describes the procedures for conducting the study, including when, from whom, and under what conditions the data have been obtained. It also indicates the general plan, how the research was set up, what happened to the subject, and which methods of data collection were used (McMillan & Schumacher, 2010). Punch (2009) agrees that this refers to the way a researcher guards against, and tries to rule out, alternative interpretations of results. Conrad and Serlin (2011) assert that the term encompasses the entire research process, from conceptualising a problem to the literature review, research questions, methods and conclusions. It also refers to the methodology of a study.

Features of the case study have been used in this dissertation. In a case study a comprehensive investigation is done, and the kind of data that a researcher could collect are vast, ranging from precise counts of inventory to open-ended interviews. Typically, the evaluation involves obtaining the perspective of different participants in the case (Slavin, 2007). The study used a qualitative approach. In qualitative research, identification of participants and sites has been done by using purposive sampling, based on people that could best help to understand the central phenomenon (Creswell, 2012).

### **1.7.2 Research instrument**

This consisted of in-depth interviews and observations for Accounting teachers of selected schools. Structured interviews were scheduled to determine the level of teachers' command of the content knowledge in teaching Accounting. Classroom observations, using observation sheets, were used to understand and establish whether teachers were equipped with appropriate teaching approaches to teach Accounting.

### **1.7.3 Population and sampling procedures**

Purposive sampling has been used for this research because it is the type of sampling which is appropriate for qualitative research. In purposive sampling the researcher selects the sample based on his judgement, and must be confident that the chosen sample is truly representative of the entire population (Creswell, 2012). McMillan and Schumacher (2006) argue that in purposive sampling the samples are chosen because they are likely to be knowledgeable about the phenomenon the researcher is investigating. One of the major benefits of purposive sampling is the wide range of sampling techniques that can be used across such qualitative research designs.

The targeted population for this research study were Grades 10-12 teachers who teach Accounting in the following circuits in uThungulu district: Isikhalasenkosi, Mthunzini, Ngwelezane and Ongoye. Three schools were selected in each circuit. Each school had one Accounting teacher and 12 Accounting teachers in total were selected for the purpose of this study. "In short, purposive sampling is a non-random sampling technique in which the researcher solicits persons with specific characteristics to participate in a research study" (Johnson & Christensen, 2012:231).

### **1.7.4 Data analysis and presentation**

This took place soon after all interview schedules and observations had taken place. The process started by organising qualitative data that had been collected from participants through interview schedules and observations. The search for meaning was accompanied by identifying the smaller units of meaning in the data, which had been understood without additional information such as when, where, why and how, except for the knowledge of the researcher's focus of enquiry. The amount of data was overwhelming, and creating these units gave one confidence that one could make sense of it (McMillan & Schumacher, 2010:369).

In this study data was organised into themes and categories in order to find relationship and meaning. Strauss (1996) observes that subcategories specify a category by denoting information such as when where, why, and how a phenomenon is likely to occur. Subcategories, like categories, also have properties and dimensions. Data transcription in this study took place from notes taken during observation and interviewing. Transcription is the process of taken notes and other relevant information was converted into a format that would facilitate analysis (McMillan & Schumacher, 2010).

## **1.8 RESOURCES**

All relevant published work to the topic, such as books; journals; magazine; and newspapers have been used and acknowledged. Libraries and the internet have been used to find all relevant published information. Theses have been used as terms of reference for the research conducted on the topic.

## **1.9 FEASIBILITY OF THE STUDY**

Since KwaZulu-Natal is one of the biggest provinces in South Africa, with twelve districts, namely: Amajuba, Ilembe, Pinetown, Sisonke, uBombo, uGu, uMgungundlovu, uMlazi, uMzinyathi, uThukela, uThungulu and Zululand, the researcher decided to use only uThungulu district to conduct the study. UThungulu district consists of five circuit management, namely: Nkandla, Richards Bay, uMhlathuze, uMlalazi and uMthonjaneni. Only uMhlathuze circuit management was used. It has four circuits, namely: Isikhalasenkosi, Mthunzini, Ngwelezane and Ongoye. Only three schools in each of the four circuits was selected. This was done to make the study more viable to the area where the study was conducted, and schools that the researcher chose were clustered in a way that allowed the study to be executed.

## **1.10 INTELLECTUAL PROPERTY**

The written work in this study is the product of the researcher, and any information from different sources has been fully acknowledged through referencing. The researcher will remain the owner of the study. The registration of the study has been done to make it available to be used, and avoid the duplication of the work.

## **1.11 PRELIMINARY CHAPTER DIVISION**

### **Chapter One: Orientation**

This chapter includes the introduction; the statement of the problem; and the aims and objectives of the study. It briefly outlines how the research design; sampling; instrumentation and data presentation were done, mentions the resources that were used, and feasibility and significance of the study.

### **Chapter Two: Literature study**

This chapter gives the conceptual background of the whole study.

### **Chapter Three: Research methodology**

This chapter outlines in detail how data collection procedures were conducted. This involves the research design; the sampling procedure, and the instruments that were used in the study. The chapter considers the study's ethical implications, briefly presents how data analysis and presentation were done, and asserts the validity and reliability of the study.

### **Chapter Four: Presentation of data**

This chapter will present analysis and interpretations of interviews that were conducted with all teachers, and analyses and interprets observations that took place.

## **Chapter Five: Summary, findings and recommendations**

The summary, findings and recommendations based on the objectives of the study were presented in this chapter.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 INTRODUCTION**

This chapter provides the following discussion: a brief history and development of Accounting as a subject, a brief oversight of conceptions on development of Accounting curriculum, the role of Accounting in the business and society, and changes in the South African Accounting curriculum since 1994. The literature based on secondary, university and college Accounting has been useful for conducting a study on ‘teaching approaches used in the implementation of the Accounting curriculum in the FET phase in the uThungulu district’. A review of relevant Accounting literature is also included in this chapter for different strategies that are used in the implementation of Accounting curriculum. An outline of the process to be followed in the teaching of Accounting content for Grades 10-12 is given in this chapter.

#### **2.2 A BRIEF HISTORY AND DEVELOPMENT OF ACCOUNTING AS DISCIPLINE**

The first Accounting institution was established in 1581 in the city of Boudqua in Italy. History reveals that before 1495, 1495-1800 Accounting was divided only into three components. Namely, double entries, trading, and evolutions. However, the oldest discovered record of a complete double-entry system is found from Italian Treasurer's accounts of the Republic of Genoa for the year 1801 (Ambashe & Alrawi, 2013: 98). Ambashe and Alrawi (2013) state that there were countries such as America and Britain which were using their own ways to record business and personal monies. In America, most records relied on the single-entry method, or were simple and narrative. Accounting records were the only reliable records of such historical transactions.

Since World War II, Accounting and its allied fields of economics and finance have experienced a revolution in their predominant research methodologies. What has emerged in

recent years has been a new procedural regime that places exclusive emphasis on mathematical-logical techniques in a self-conscious effort to emulate the practices followed in the physical sciences. What has been displaced is a view first espoused during the 19<sup>th</sup> century by John Neville Keynes that saw quantitative and historical analysis as complementary—both necessary for broadening the horizons of economic understanding. Although this opinion was echoed by a distinguished scholar, Joseph Schumpeter, in the late 1950s in his masterpiece on economic analysis, it was an orthodoxy that was soon seriously challenged (Miranti, 1993:15).

Gaffikin (2006: 1) posits that Accounting can be included with those disciplines concerned with aspects of human society because, clearly, it is a system of thought designed by humans to assist human decision making and influence human behaviour. A social constructionist, rather than a realist, ontology would therefore seem to be a more appropriate basis for conceptualising Accounting. Consequently, rather than attempting to recreate the methods of the natural sciences, it is more appropriate that Accounting turn to the methods that recognise the human aspects of the discipline rather than claim an intellectual status akin to the natural sciences.

The business environment continues to experience significant changes such as globalisation, increased competition from local and international sources, and rapid developments in information technology and communication systems. Such changes challenge the competencies of today's professional accountants, and demand a continually expanding skills set to meet the expectations of employers, schools and society as a whole. Universities have responded by developing policies redefining graduate skills, and by designing and delivering various teaching and learning initiatives that directly address professional skills development (Coetzee & Schmulian, 2012: 85; Barrie, 2004: 263).

The Accounting profession in South Africa has developed General Accepted Accounting Practice (GAAP) since the early 1970s. Accounting standards for the domestic context were nevertheless not developed in isolation from international accounting standards (IAS), since accountants and auditors from different parts of the British Commonwealth as well as other parts of the world, engaged in public practice in South Africa. Despite attempts to limit the

open access of Accounting professionals into the market for accountants and auditors in South Africa during the first half of the twentieth century, reciprocity agreements with professional Accounting associations since the 1950s resulted in a very international footprint for the Accounting profession in South Africa (Verhoef, 2012: 1).

Verhoef (2012: 1) states that the South African Accounting profession enjoys high international recognition for the strength of its financial auditing and reporting standards. This international recognition has a long historical development, since the formative years of the Accounting profession in South Africa witnessed the contestation of control over practising rights and training of accountants. This affected the teaching of Accounting at the secondary school by introducing a new curriculum, which includes managerial Accounting and auditing, whereas the old curriculum only involved financial Accounting. The interaction between professional closure strategies and the education of the profession resulted in debates about the control of professional knowledge and education, and the subsequent establishment of institutions to generate, circulate and preserve the proprietary knowledge of the Accounting profession in South Africa.

The World Bank (2013:1) revealed that South Africa has implemented reforms in the past decade that have strengthened corporate financial reporting systems. All the 2003 policy recommendations that South Africa enacted in the Auditing Profession Act, no. 26 of 2005, that establishes an Independent Regulatory Board for Auditors (IRBA), have been implemented. The Board sets auditing and professional ethics standards, and registers and regulates auditors. The Companies Act, no. 71 of 2008, strengthens financial reporting requirements, including providing legal backing for financial reporting standards. In high school the new curriculum involves auditing, which is taught at the level of reporting, which includes types of audit opinion.

The World Bank (2013: 1) declared that national accounting and auditing standards (NAAS) are fully aligned to the international financial reporting standards (IFRS) and international standards on auditing (ISA). South Africa is one of the earliest adopters of IFRS and ISA. The country has also adopted principles of corporate governance in the King III Code, and requires

listed companies to prepare and issue annual integrated reports in place of an annual financial report, and a separate sustainability report. These reforms have strengthened the institutional pillars that support the country's accounting and auditing practices. Ethics are introduced in the secondary school Accounting curriculum in which business ethics and internal control mergers are taught. This came into practice with the new secondary Accounting curriculum.

The World Bank (2013:2) reported that the Independent Regulatory Board for Auditors (IRBA) contributes to strengthening auditing practices, especially through supporting auditors to apply stipulated international auditing and ethics standards, and conducting audit quality reviews. The number of auditors in the country has remained almost the same over the past decade. The Chartered Accountants (South Africa) CA (SA) offered by the South African Institute of Chartered Accountants (SAICA) qualification remains the first choice for most prospective accountants and auditors. The Accounting qualifications of most accredited universities focus on Accounting and auditing in the private sector. There is minimal inclusion of public sector subjects in the curriculum—an aspect that is considered critical in order to develop the required financial skills to serve the public sector. In the secondary school Accounting curriculum learners are taught about types of auditors' reports which reveal the conclusion of the audit. It does not cover the whole audit process and how it is conducted.

### **2.3 ROLE OF ACCOUNTING IN THE BUSINESS AND SOCIETY**

According to Dempsey and Pieters (1999), Accounting processes financial data to present information in a form that assists various decision makers in making financial decisions. It also works as a process to provide financial information to users. Cloete and Marimuthu (2008) argue that Accounting gathers together all financial information that has an effect on a specific business, it determines how the financial information will affect the business, it provides the records of the financial information through proper Accounting processes, and it summarises reports to allow users to make informed decisions about the business.

Accounting comprises the recording of transactions and events in monetary terms, with the main purpose of providing reliable information to all users (Cornelius & Weyers, 2014). Cornelius and Weyers (2014) mention that this process involves the collection, sorting and

recording of Accounting data that are required by the management of an entity and several users outside the entity to enable them to make economic decisions. Since this information is so important, it is necessary to lay down rules and develop principles so that transactions and events can be recorded in such a manner that useful information is made available to users.

It is virtually impossible to conceive of a field in society where accounting does not play a role. A basic knowledge of accounting is not only important in one's career, but can be of immense value in one's personal life (Cornelius & Weyers, 2014). Myburgh, Fouché and Cloete (2012) agree that the information provided by the accounting process is relevant, reliable, comparable and understandable for users worldwide. Barker (2011:2) maintains that there is a very simple reason why accounting is important. As a society, we care about wealth, including whether wealth is increasing or decreasing, and whether it is distributed equitably. In order to keep track of wealth, we need a measurement system. No one would seriously claim that accounting information fully meets all of the needs of each of the various user groups. Accounting is still a developing subject, and we still have much to learn about user needs and the ways in which these needs should be met. Nevertheless, the information contained in accounting reports should help users make decisions relating to the business (Atrill & McLaney, 2008:4).

#### **2.4 A BRIEF OVERSIGHT OF CONCEPTIONS ON DEVELOPMENT OF ACCOUNTING CURRICULUM**

According to Marsh (2004), there are different stages involved in the development of an Accounting curriculum. It is found successful only if is correctly delivered by the teachers in the classrooms. Teachers are the ones who are trained to teach Accounting in the classroom. Planners are not responsible for teaching Accounting in the planning stage. The good planning of an Accounting curriculum is important for excellent implementation of Accounting content. Carl (2012) posits that excluding teachers at the designing and development stage may cause a lot of confusion for teachers when it comes to the implementing stage. Teachers need to apply their understanding on how to implement an Accounting curriculum.

In the stages of Accounting curriculum development, the situation analysis, community, teacher, learner and curriculum in use are involved. In analysing the situation, knowledge of content, types of learner, and expected output are to be considered. Analysis should also look

at the community where the Accounting curriculum is to be implemented, the history of that community, political and economic dynamics (Lemmer & Badenhorst, 1997). Arthur and Peterson (2012) agree that beside the fact that the same patterns are followed in developing Accounting curricula all over the world, there are many different opinions on Accounting content. The politics of Accounting content that should be taught at school is found in different platforms such as teacher unions, cluster meetings, governmental meetings, media, academic writings and textbooks. There is also an argument about modern technology, which is growing fast – whether it can complement the content which is taught in the society where an Accounting curriculum should be implemented.

According to Carl (2012: 41-42), there are conceptualizations of the process of accounting curriculum development, which are outlined as follows:

The first is Accounting *curriculum design*. This phase is where a new curriculum is planned or is where a re-planning and reviewing of an existing Accounting curriculum is taking place after a full re-evaluation has been carried out. Usually, this phase involves a number of components, such as purposefulness, content, methods, learning experiences and evaluation.

The second is Accounting *curriculum dissemination*. This is that phase in Accounting curriculum development during which the users of the curriculum are trained for the intended implementation, and information is disseminated. Usually, this is done through the publication or distribution of information, ideas and notions, and in-service training. This is obviously done after the Accounting curriculum has been designed.

The third phase is Accounting *curriculum implementation*, where relevant design is applied in practice. This is also known as the application phase of not only core syllabi but also the school's broad curriculum, accounting curriculum, accounting lesson unit and assessment. The participation of the instructional leaders and teachers determines successful and effective Accounting curriculum implementation to a great extent.

Lastly, Carl (2012) mentions Accounting *curriculum evaluation*, which is the last phase of curriculum development. This is regarded as the most important phase where the process of accounting curriculum development is evaluated, although it should be done on a continuous

basis. The evaluation phase determines to what extent the objectives of the Accounting curriculum have been achieved. Carl (2012: 140) outlines that “learner-orientated evaluation is in reality only one aspect of curriculum evaluation, as the focus in respect of the latter also falls on other aspects.” The empowerment of the Accounting teacher can also assist in bringing evaluation into its own and in its being utilised in a functional manner.

## **2.5 CHANGES IN THE SOUTH AFRICAN ACCOUNTING CURRICULUM AND ITS APPROACHES**

### **2.5.1 Approaches that were used in the NATED 550 accounting curriculum**

South Africa embarked on radical transformation of education and training between 1989 and 1994. The Accounting curriculum in South Africa has drastically changed from the approaches that were used before in the NATED 550 curriculum. According to the Umalusi report (2009), only 34 topics were taught in Accounting in High Grade (HG) and only 25 in Standard Grade (SG), since the content was graded into those two options, with different weighting of content and topics at some stage. In the NATED 550 documentation, no explicit organising principle was evident or stated.

The NATED 550 curriculum focused heavily on only one Accounting discipline, namely, financial Accounting. The basis of this content was laid strongly in Grades 8 and 9, which were also known as Standards 6 and 7, because Accounting was offered as a subject, not as a section, which is now taking place in the economic and management sciences (EMS). This meant more time was allocated for only one discipline, which was financial Accounting. The managerial Accounting and auditing sections were not part of secondary school Accounting, in the hope that learners would be engaged in them at tertiary institutions. This reveals that the Accounting foundation for tertiary level was not laid well at secondary school. This meant that some financial Accounting and other important topics, such as Value Added Tax (VAT), were also not part of secondary school Accounting. The theory of Accounting, Accounting principles (generally accepted accounting practice) and Accounting concepts were not emphasised, (Umalusi, 2009).

Umalusi (2009) stated that in the NATED 550 curriculum the teaching approaches/strategies to be used by teachers of Accounting were not clear or documented or suggested, although the direct instruction teaching method was mostly used in the teaching of Accounting curricula. It

was also noted that there were no clear and formal documents for guiding continuous assessment, such as the programme of assessment (POA). Continuous assessment guidelines (CAG) were decentralised according to provinces, were not set by the national Department of Education, and there was no consistency on weighting the tasks.

### **2.5.2 Curriculum 2005 in Accounting**

This took place after 1994, which resulted to the dissolution of the NATED 550 curriculum. One of the most challenging aspects of this transformation has been the adoption of an outcomes-based education (OBE) approach that underpins the introduction of the new Curriculum 2005 (C2005), which also involved an Accounting curriculum. The Accounting curriculum in OBE was widely considered to have its roots in two educational approaches. These were the competency-based education movement, and mastery learning. Competency-based learning aimed to prepare learners for success in fulfilling various life roles (du Plessis, Conley & du Plessis, 2007). Mastery of learning as a model in OBE focused on the need to create favourable learning conditions as regards time, Accounting teaching strategies and learning success (Du Plessis, Conley & Du Plessis, 2007). Jansen (1997) averred that after South Africa's first national democratic elections in 1994, the government of national unity issued several Accounting curriculum-related reforms intended to democratise education and eliminate inequalities in the post-apartheid education system. The most comprehensive of these reforms was labelled outcomes-based education (OBE). While the positive effects of the new Accounting curriculum have been widely heralded, there has been little criticism of these proposals, given the social and educational context of South African schools.

Mouton, Louw and Strydom (2012) agree that the period 1994-2011 introduced a new historical era for school education in South Africa. OBE was introduced and was controversial from the outset for educators and policymakers alike. The reason given for implementing it was to move away from the apartheid curricula, and address skills, knowledge and values. However, there were various shortcomings, including many implementation problems that had to be addressed. Naicker (2000) affirms that a central feature of the transformation process from an apartheid society to a democratic society has been the emergence and development of a new Accounting policy that corresponds with political and social practices within a democratic milieu. OBE, which underpinned the efforts to reshape the Accounting curriculum, has since 1996 become an important component of Accounting policy in South Africa.

Graven (2002) declared that South Africa had embarked on radical educational reform. The need for a complete overhaul of the education system under apartheid has been identified as a priority for building a new democratic South Africa. Thus educational change has been stimulated by the major political changes which occurred in the country during the 1990s, and which brought about the abolition of apartheid and the introduction of a democratic South Africa. The vision for education that emerged was to integrate the Accounting curriculum into a system of lifelong learning. OBE was adopted as the approach that would enable the articulation between education and training, the recognition of prior learning, and thus increased mobility for learners. In Curriculum 2005 a new Accounting curriculum was developed for implementation using a learner-centred approach, which involved various approaches: discussion, small group, cooperative learning, problem-solving and case-study. It was also a challenge for educators to use these kinds of strategy in their instructional practices, especially in how groups were supposed to be formed.

Jacobs, Vakalisa and Gawe (2004) point out that the following essential characteristics should have been ingrained in OBE Accounting learning programmes introduced for Grade 10-12. Programmes should have been:

- Outcomes-based, i.e. directed at achieving definite learning outcomes.
- Value-oriented: One of the surest ways of creating an OBE programme was to link it explicitly to one or more of the values and attitudes inherent in the critical and development outcomes.
- Learner-centred: Teachers in OBE should have put needs of learners first. Learners had to be more active than they were in the old system.
- Relevant: All OBE programmes should have been relevant to situations of that time and to the anticipated future needs of individuals, society, commerce and industry.
- Integrated: To reduce the fragmentation that occurred in modern society, OBE demanded an integrated approach.
- Based on individual differences: Individual differences between learners had to be recognised.
- Based on authentic assessment: This had to be based on criterion-referenced assessment, performance assessment, assessment of complex skills and continuous assessment.

### **2.5.3 Economic and management sciences (EMS) and revised national curriculum statements (RNCS) as foundation of Accounting**

Curriculum 2005 (C2005), which adopted an OBE approach, was implemented in 1998. This was based on the principle of learner-centred pedagogy. However, a reviewing committee was established in 2001 to reassess and redesign C2005, as the EMS curriculum that also had a section on Accounting was widely criticised. The findings of the Review Committee indicated that the EMS curriculum was weak on conceptual coherence and progression owing to the under-stipulation of content, sequencing and pacing requirements (Department of Education, 2000). They concluded that the base of Accounting as a subject was also weak. The language associated with C2005 was too complex, confusing and, at times, contradictory. The Committee presented the Revised National Curriculum Statement (RNCS) as a streamlined, strengthened and revised version of C2005. The RNCS for Grades R-9 became policy in 2002. Grades 8 and 9 was where the Accounting section was incorporated in the EMS. The NCS (Grades 10-12) became policy in 2004 and was implemented in the FET band in 2006, starting from Grade 10 (Ngwenya, 2012).

Mfeka (2005) posits that as a result of many similar criticisms, and a noticeable lack of change in the accounting curriculum in most schools, a ministerial project committee was set up to review the progress and effectiveness of C2005. After the review, the committee recommended, amongst other things, that the Accounting curriculum be streamlined and modified to make it more accessible to teachers. This happened by providing the curriculum documents which were not provided in the old curriculum. Further, the committee recommended a clear description of the kind of learner the resultant RNCS envisaged in terms of knowledge, skills, values and attitudes at the end of the General Education and Training (GET) band, where EMS is offered as a subject. This learner will be imbued with the desire to act in the interests of a society based on respect for democracy; equality; human dignity; social justice; and appropriate knowledge, skills, attitudes and values. Thus the main features of RNCS were specifically reviewed so that Accounting pedagogical efficacy would manifest in the classrooms.

The ministerial committee on C2005 recommended that the principles of OBE be emphasised, and that the principles of social justice, human rights, a healthy environment and inclusivity be strengthened in the Accounting curriculum, through workshops that would be compulsory for all Accounting educators for all districts. It also recommended that the language and design of

the Accounting curriculum be simplified and streamlined. This also put an emphasis on learner/educator support material, educator orientation, education and development, provincial support and feasible time frames for implementation. The revision of C2005 has resulted in the RNCS (Du Plessis, Conley & Du Plessis, 2007).

#### **2.5.4 Curriculum and assessment policy statement (CAPS) and its approaches for Accounting**

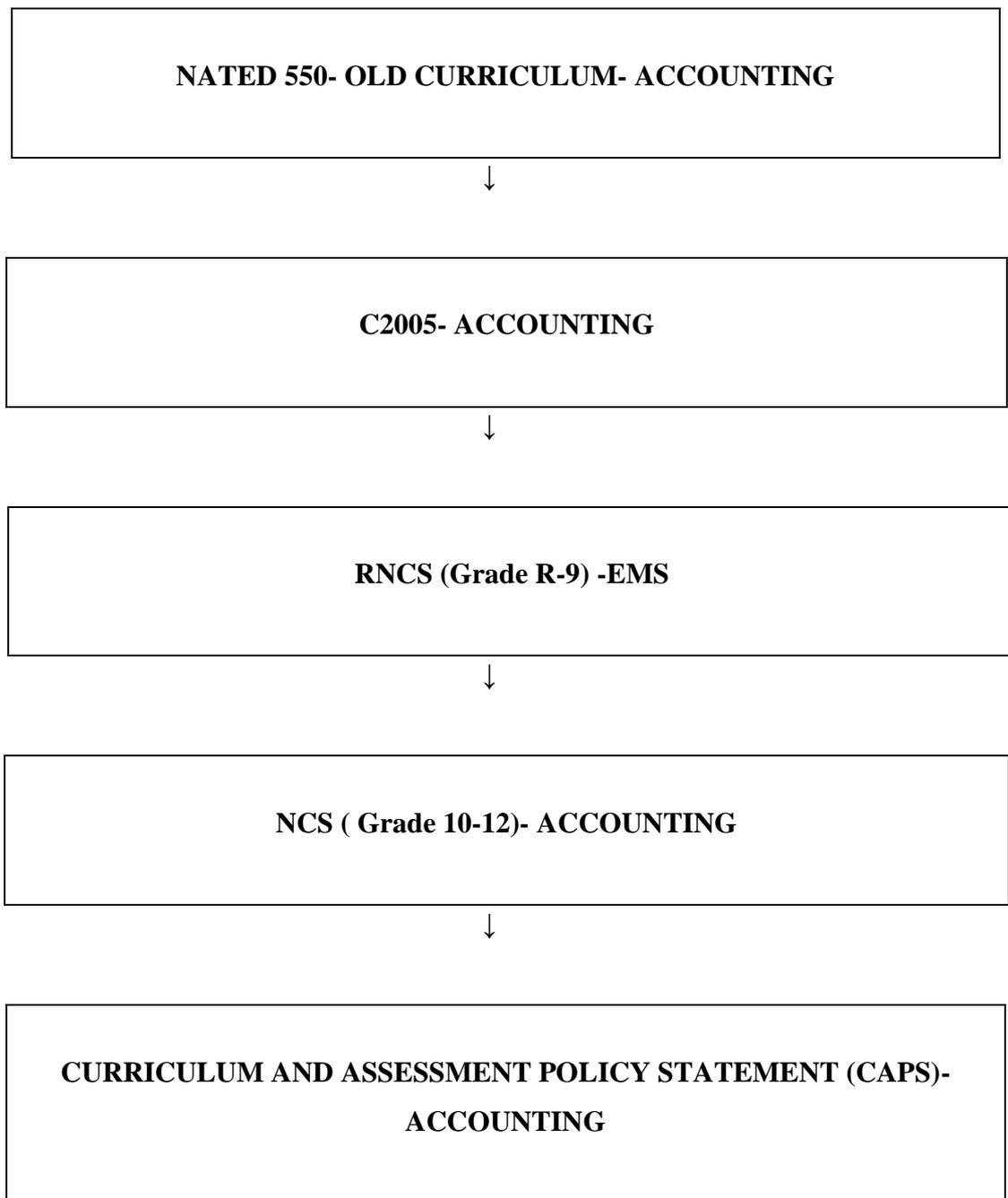
The CAPS is an adjustment to *what* teachers teach in the Accounting curriculum, and not *how* they teach (Accounting teaching methods). There is much debate and discussion about Accounting OBE being removed. There is an understanding that Accounting OBE is the curriculum. However, OBE is a method of teaching Accounting, not an Accounting curriculum. It is the Accounting curriculum that has changed (been repackaged), and not the Accounting teaching method. The curriculum is now in content format rather than outcomes format. This means that it is more prone to traditional teaching methods than OBE methods. There is one single comprehensive National Curriculum and Assessment Policy for Accounting as a subject (Maskew Miller Longman, 2012: 8).

Eventually, ongoing implementation challenges resulted in another review in 2009, which led to the amendment of the NCS in accounting. Subsequently, a single comprehensive document known as the National Curriculum Statement Grades R-12 was developed. These amendments came into effect in the Foundation Phase in January 2012. The National Curriculum Statement Grades R–12 replaces the old subject statements, learning programme guidelines and subject assessment guidelines in Grade R-12 with CAPS, which is also available for Accounting, national policy pertaining to the programme and promotion requirements, and national protocol for assessment in Grades R-12 (Department of Basic Education, 2011a). In 2010, the Minister of Education stated that OBE would not be completely scrapped, but would be modified to improve the performance of learners. It is also clear in the CAPS what and when to teach, compared to the NCS, which was not provided with the document (Taole, 2013).

The Accounting CAPS encourages learners to engage in an active and critical attitude to learning rather than routine and uncritical learning of assumed truths. It does not introduce the new financial Accounting topics from the NCS (Department of Basic Education, 2011a). The

Department of Basic Education (2011a:5) outlines that 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.



**Figure 2.5.4.1: Shift in the South African Accounting Curriculum**

## **2.6 STRATEGIES AND APPROACHES OF TEACHING ACCOUNTING CONTENT AND RELATED ISSUES**

Strategies in the teaching of Accounting depends on learners' concern for their learning. They happen by inviting learners to the space where they see a need for a teacher's expertise. An approach is to change learners' attitudes by encouraging them to discuss issues pertaining to

Accounting teaching. Learners should also be motivated to engage themselves in life-long learning through Accounting. Commitment to teaching of Accounting goes along with passion, interest and encouragement. Other approaches to teaching Accounting involve preparation, organization and planning for effective teaching; that happens by knowing your learners. Creating a relaxed learning environment in which learners can ask questions with confidence is also key in teaching Accounting (Wygol, Watty & Stout, 2014). Wygal, et al. (2014) emphasize the importance of technical competence for teachers to address the importance of Accounting practice to the learning environment. This includes a level of Accounting knowledge which learners expect teachers to have. The capacity to use real-world examples which are related to Accounting is vital.

Donche and Van Petegem (2011) argue that teacher characteristics, such as their Accounting teaching experience in general, and experience in teacher education in particular, were found to be predictors for an ability to learn to teach Accounting, but were not found to be predictive of Accounting teaching strategies. Teachers who have more years of Accounting teaching experience put more emphasis on the importance of learner-centred conceptions of teaching, but do not put these principles into practice to a greater extent than their less experienced colleagues. Lubbe (2015) avers that research as an approach to teach Accounting is also important. Teachers are expected to be aware of what is happening in the field of Accounting through research. Teachers are known as lifelong researchers into new knowledge, but many teachers couldn't be bothered to acquire more knowledge.

Torenbeek, Jansen and Hofman (2011) posit that the learning process of Accounting is in control of the teacher rather than allowing learners to do things on their own, with the teacher's guidance. A teacher uses the instructional approach in order to transfer deep knowledge and understanding to learners. This concludes that in Accounting teaching a learner-centred teaching is not being practised. Healy and McCutcheon (2010: 565) highlight the manner and extent to which teachers use case studies as a method of teaching. It is clear that the case study-method can be used for teaching Accounting, but it must be understood that most learners have not had much exposure to Accounting practice. This method needs more understanding of the field of Accounting in real life. Helliard (2013: 511), agrees that Accounting education programmes should include financial Accounting and reporting, management Accounting and

control, corporate governance, audit and assurance, taxation, law and financial markets. It provides skills that should focus on the learner, rather than the teacher, and inculcate intellectual skills, personal skills, interpersonal and communication skills, technical and financial skills and organizational and business skills. It should also cover ethics, the public interest, accountability, whistleblowing and independence. Teaching methods for this should use real-world live case studies; they should not involve teachers as presenters but as change agents.

In the study by Daly, Hoy, Hughes, Islam and Mak (2015) on using group work to develop intercultural skills in the Accounting curriculum in Australia, the findings support the view that Accounting learners' cultural learning appears to increase through active intervention involving alliance-building while working collaboratively in small, culturally mixed groups. There was a statistically significant difference in the extent of cultural learning between students in an intervention subject and the control subjects. They suggest that a strategy of requiring students to work on discipline-based problems in mixed cultural groups after offering them some preparation for this through alliance-building activities can improve their intercultural skills and give them confidence to develop these further in less structured situations.

It was found in a study of "Sustainability in Accounting education: An analysis of the teaching thereof at accredited South African universities" that innovative and stimulating ways of teaching, such as role-playing and e-learning methods, should be used for teaching and learning Accounting, and there should be a code of conduct that promotes the learning of Accounting in which learners commit themselves before any teaching of Accounting takes place (Marx & Van der Watt, 2013:72). All topics and sections should be introduced in Grades 10 and 11, so that in Grade 12 all learners will be familiar with all sections. Different methods of teaching that encourage creative thinking for learners should be used, including presentations by learners. Furthermore, learners should be required to read and study their Accounting books thoroughly before they attend the class pertaining to the relevant topic (Marx & Van der Watt, 2013:72). Tanner and Lindquist (1998:151) point out that cooperative learning used in Accounting education has the potential to address many pedagogic problems because it allows Accounting educators to introduce team-based reasoning and problem-solving skills without

sacrificing rigorous academic content. In cooperative learning style of learning, learners formed company teams in order to compete in a game of Monopoly. They subsequently transferred their game history into journals, ledgers and financial statements to represent a one-year Accounting cycle. Cooperative learning is a pedagogical technique that requires learners to work together in small, fixed groups on a structured learning task. Learners in a cooperative learning environment are responsible for their own learning and that of their fellow group members (Tanner & Lindquist, 1998:140).

Xiao and Dyson (1999:350) suggest the following characteristics of good Accounting teaching that are used as strategies:

- Teacher's concern and respect for students; friendliness of the teacher;
- Clarity provision;
- Teacher's preparation, organization of the course;
- Teacher's encouragement of questions and discussion, and openness to opinions of others;
- Personality and character of the teacher;
- Teacher's knowledge of the accounting subject content;
- Teacher's availability and helpfulness;
- Nature and usefulness of supplementary materials and teaching aids;
- Teacher's stimulation of interest in the course and its subject matter;
- Nature and value of the course materials;
- Teacher's sensitivity to, and concern with, class level and progress;
- Teacher's enthusiasm for the subject and for teaching;
- Nature, quality, and frequency of feedback from the teacher to students;
- Teacher's elocutionary skills;

- Teacher motivates students to do their best; higher standard of performance required;
- Teacher's intellectual expansiveness;
- Intellectual challenge and encouragement of independent thought;
- Teacher's fairness and quality of examinations; and
- Teacher's productivity in research and related activities.

Byrne and Willis (2005:377) suggest that teachers need to be more proactive in providing learners with more information about the profession and work of Accounting. It may increase learners' interest in Accounting when they are aware of the profession in totality. One way in which this might be achieved is by helping teachers integrate more relevant real-world examples into the school curriculum. Buckhaults and Fisher (2011) agree that Accounting teachers are responsible for finding innovative ideas for teaching Accounting. They must also find new ways of motivating learners to get involved in the process of learning Accounting.

According to Buckhaults and Fisher (2011), anxiety because of fear of accounting in the educator and the learner has been identified as a possible explanation for the decline in accounting education. It was an introduction of new Accounting content at the secondary and post-secondary levels that increased educator and student anxiety about Accounting. In becoming more familiar with subject material and using new methods for teaching Accounting, Accounting educators can reduce anxiety for themselves and their learners, thereby increasing learner learning.

In a study of a group of Sri Lankan students studying Accounting in an Australian university, it was found that cultural background and home country learning experience shaped learning and teaching approaches for instruction in the classroom (Abhayawansa & Fonseca, 2010). Abhayawansa and Fonseca assert that secondary education and aspects of a collectivist culture play a vital role in the ways in which the students perceive and approach learning. They add that preconceptions of Accounting as a vocation and a discipline strongly embedded in practice drive learning conceptions and approaches.

Critics assert that students begin to make their career choices during their secondary education, and for many of them their educational and occupational aspirations are quite fixed by the time they enter their final school year. As the future success of the accountancy profession depends on its ability to attract high calibre students, professionals should not overlook the significance of school students in its recruitment drive (Byrne, Willis, & Burke, 2012). Byrne and Willis (2005) also maintain that learners who are studying Accounting in school have less negative views than those not studying the subject. Women, more than men, view Accounting as more definite, precise and compliance-driven. Students' perceptions are influenced by studying the subject at school. They believe that society holds the profession in high esteem, but lower than some other professions.

Variations in academic performance and previous Accounting knowledge are considered in an attempt to quantify the advantage that high school Accounting gives students entering tertiary courses (Rohde & Kavanagh, 1996). Rohde and Kavanagh (1996) indicate that students entering tertiary courses with similar academic ability obtained the same entrance score in their first year, but that Accounting students who studied accounting previously performed between one and two per cent better than those who did not study Accounting. (Rohde & Kavanagh, 1996). Parkinson (2014) comments on student perceptions and influences of their study experiences in part-time accounting modules which hold profound implications for educators. Sets of student characteristics and elements of module design and module achievement were measured through academic scores. Different groups of students were identified and linked to those scores. Mathematics skills were also considered in linking those scores, and to check their influence on budget management and financial decision making (Parkinson, 2014).

According to Chen, Jones and Moreland (2014), individuals have different preferences for receiving and processing information. When the learning style of a student and the teaching style of an instructor do not match, a student will likely have difficulty in learning, get discouraged about the course, and perform poorly. These differences in learning style have received increasing attention at all levels of education over the last several years as educators and administrators seek ways to continually improve the preparedness of their students for practice. Learning styles could also have implications in the workforce.

In a study done by Samkin, Low and Taylor (2012), respondents generally agreed that learners benefited from Accounting as an elective subject at secondary school and that the development of financial literacy skills was important. It was acknowledged that it is difficult to introduce a new core subject into an already overcrowded curriculum. However, this difficulty could be overcome by making modifications to the subject. Samkin et al. (2012) believe that most widespread, existing finance-related subjects, including Accounting, would be the most appropriate vehicles through which to teach financial literacy.

Coetzee, Schmulian and Kotze (2014), in their study that explores South African Accounting learners' communication and understanding of their subject in relation to cultural context and the language of instruction, which is sometimes the home language, found out that developing communication skills is an objective of many Accounting education programmes, but learners' communication deficiency may hamper this. However, culture was found to be more complex than physical appearance. Significant differences were identified in communication skill between students from previously disadvantaged African communities attending poorly resourced schools, and African and White students attending well-resourced schools. Furthermore, in the study of the communication skill of South African Accounting students, it is suggested that students who receive instruction in the business language in which they are to function as graduates exhibit less communication ability in that language, regardless of their home language (Coetzee et al., 2014). The argument is that accountants and employers of Accounting graduates consider listening as amongst the most important communication skills that students must possess. However, Accounting education practices that are developing students' listening skills are uncommon. Furthermore, in the case of listening development, the current approach of prescribing that educators should do more to rectify students' skill deficiencies overlooks barriers that prevent greater incorporation of listening instruction in the Accounting curriculum (Stone, Lightbody & Whait, 2013).

Mörec, Vitezić and Tekavčić (2012) confirm that most efficiency measures are still oriented towards minimising cost. However, over time, owing to a growing diversity of Accounting data, efficiency measures have become more sophisticated and multidimensional to encourage education providers not only to minimise costs but also to increase output quality. Furthermore,

this indicates that the research focus has shifted from measuring efficiency towards measuring the socially responsible application of contemporary Accounting teaching methods.

Prominent members of the Accounting community have argued that the quality of Accounting education is falling (Madsen, 2015). Madsen (2015) suggests that the quality of Accounting education has not declined rapidly over the last four decades, but in competition with other commercial subjects. Lawson, Blocher, Brewer, Cokins, Sorensen, Stout, Sundem, Wolcott and Wouters (2014) reveal that stakeholders have defined the competencies that learners need before they choose to study Accounting. However, definitions of the competencies required by all Accounting learners for long-term career requirements are lacking. The understanding of how to develop these competencies within the Accounting curriculum is also a challenge. It has been argued that Accounting educators must play a significant role in sustaining the profession's social contract through practice-related research and innovative student education involving cognition, knowledge acquisition, and Accounting skills along with ethical standards (Raghavan & Thomas, 2014).

Wally-Dima, 2011 points out that university Accounting has been criticised for focusing more on the teaching of the technical part of Accounting and not on emphasising skills development, while secondary school Accounting courses address the social and ethical part of Accounting. The study by Dyball & Thomson (2013) provides insights into the student experience, with implications for educators and curriculum design. Accounting involves Accounting for and to society, including those groups currently oppressed or disadvantaged by unsustainable processes and practices. Accounting education addresses the challenges of Accounting for radical social transformations, eco-effectiveness and eco-justice.

Apostolou, Dull, and Schleifer (2013) uphold the importance of considering the inclusion or modification of ethics instruction in the Accounting curriculum. Students experienced initial apprehension and concern when practising their interpersonal skills. However, as time elapsed, confidence grew, class dynamics changed, and significant improvements in students' communication and attitudes were evident. The importance of laying an appropriate foundation for interpersonal skills development is also emphasised (Daff, 2013).

Hall (1992) centres on the relevance of the secondary school Accounting course to further study at university level. The main point of criticism of school Accounting offered by university lecturers across the country is that students are not prepared to think independently, they are inflexible, and they merely follow mechanical procedures without understanding the underlying reasoning. De Villiers (2010) explains how soft skills can complement the technical skills taught to ensure that students are equipped to deal with the demands of a complex global business environment. Using Bloom's taxonomy of educational objectives, learning objectives in six content areas are developed: codes of ethical conduct, corporate governance, the Accounting profession, moral development, classical ethics theories, and decision models (Kidwell, Fisher, Braun, & Swanson, 2013). Alcock, Cockcroft, and Finn (2008) confirm the finding of previous studies in showing that secondary school Accounting is beneficial for studying first-year tertiary Accounting.

In a study done by Bargate (2012), managerial Accounting and financial management students' experiences of learning in an intensive writing tutorial programme pointed out the importance of an interactive learning environment in promoting interest in the subject and better quality learning. Accounting programmes have a concentration of technical knowledge which must also closely incorporate written and oral communication skills, problem solving and critical thinking. These are make-or-break competencies for Accounting students in their future professional careers, but it is not effective to teach them as separate skills.

According to Schreuder (2014:199-200), Accounting teachers need to shift from traditional approaches to teaching to a constructivist approach. The following suggestions are in line with this approach:

- Active learning: Teachers should engage learners actively in constructing meaning rather than approach teaching as a process of transferring knowledge;
- Learner-centred: Teachers should place learners at the centre of the teaching process so that the focus is on mutual learning rather than on "banking" or one-sided transfer of information;

- **Prior knowledge:** Teachers should acknowledge and respect that learners have prior knowledge. During the teaching process, teachers should meet learners at this point and take them to where they need to be;
- **Scaffolding:** Teachers need to guide learners by scaffolding information to ensure that they extend their understanding of the content;
- **Linking theory to practice:** Teachers ought to use authentic, real-life and problem-solving scenarios to link theory to practice;
- **Independent thought and critical thinking:** Teachers need to encourage learners to think and work independently. Critical thinking should be promoted through the use of relevant questioning;
- **Resources:** Teachers should use resources at their disposal including information and communication technologies to ensure that the environment they create in the classroom remains relevant to learners of the 21st century;
- **Reflection:** Teachers should operate in an environment of critical reflection. They need to reflect on their practices with the objective of improving existing practices. They should encourage an atmosphere of reflection and desire for improvement amongst their learners; and
- **Assessment:** Assessment should be authentic, developmental and integrated into teaching, and not be seen as an add-on activity at the end of the teaching process. Assessment should be regular. Teachers should provide prompt feedback to learners. Assessment should be seen as a teaching tool and not a strategy to score or grade learners: it is a means to improvement, not a judgement.

## **2.7 AN OVERVIEW OF TEACHING APPROACHES AND STRATEGIES IN ACCOUNTING CURRICULUM IMPLEMENTATION**

Kalantzis and Cope (2012) posit that the Accounting curriculum on pedagogy is a series of activities consciously designed to promote learning, the creation of knowledge and the development of a generalised capacity to make knowledge. The following are some of the main characteristics of learning activities that focus more on the reflexive approach:

- *Positioning the learner as the knowledge creator.* Learners are agents in the knowledge-making process. They are always making new knowledge that connects broadly

applicable concepts with their local realities. They need to be positioned as knowledge designers, using conceptual and informational resources provided to them by disciplinary frameworks.

- *Encourage the learner to undertake activities that are meaningful and realistically complex.* This is either connected to life or is life-like. Deep, disciplinary knowledge is most effectively acquired in contexts that focus on whole, socially realistic and meaningful tasks. In the case of literacy, learning to write is more effective when situated in the context of communication within a socially engaged community of writers and readers. In the case of accounting, learners learn how to act like accountants, by being exposed to accountants' firms and various strategies of handling finances.
- *Challenge the learner to develop increasingly sophisticated and deeply perceptive conceptual schemas.* Experts in a subject domain typically organise knowledge into schemas and make sense of new information through processes of pattern recognition. Such knowledge representations are useful tools for understanding, knowledge making and knowledge communication. To achieve this, learners are engaged as co-constructors of concepts, as definers of terms, as makers of theories, careful analysts and thoughtful critics.
- *Prompt learners to make their thinking or knowledge processes explicit.* Recent cognitive research shows that thinking is more efficient and effective when accompanied by processes of thinking about, monitoring and reflecting upon one's own thinking.
- *Deploy a variety of knowledge media, representing knowledge in many ways.* Until today schooling has mostly divided modes of meaning neatly into different subjects such as accounting. Accounting language was for text, art was for visuals. Schools stripped away the richly multimodal life of preschool children by separating the mechanics of handwriting or phonics, but the new media make this so much easier, and so much more excitingly close to the real contemporary media, such as digital TV, video games and the internet.

- *Encourage dialogue and group collaboration.* Powerful learning occurs when it also enlists peers and the broader community in the construction of knowledge. In the Accounting classroom, this takes the form of reciprocal teaching and the creation of communities of practice. More broadly, learners will gain a sense of how to navigate a world in which knowledge is widely distributed, drawing on various sources of expertise, some of which are at hand in the form of people you can ask and some of which you can look up, on the web or in the library.
- *Offer a broad range of task options to cater for the diversity of learners.* Not all learners need to be on the same page at the same time. They may bring different experiences to learning, and create knowledge that expresses uniquely something of who they are. This approach needs to be sufficiently open to allow variations in the knowledge created and the way it is created, from one learner to the next. Different Accounting activities must be offered for different learners of different capabilities.
- *Create a learning environment that gives learners continuous feedback on their learning.* This approach uses constant Accounting formative assessment. Accounting summative assessment comes at the end of a sequence of learning and is designed to be an accountability mechanism. However, Accounting formative assessment occurs during the learning process, providing direct and specific feedback that supports learner learning.
- *Offer a mix of activities that represent different knowledge processes.* This approach is a process of shunting backwards and forwards between different kinds of learning activities or knowledge processes. Translating this into Accounting lesson plans and learning resources can create an activity sequence that weaves between these different kinds of knowledge making.

### **2.7.1 Direct instruction as a teaching strategy for teaching Accounting**

In this strategy a teacher is responsible for everything during an Accounting lesson. He/she is responsible for the way in which the content will be delivered. It is also the teacher's responsibility to give and lead during the lesson. Even if learners do encounter problems, the Accounting teacher takes the responsibility to solve and answer those problems. Learners'

responsibility is to respond on request of the teacher as per instruction. Above all, a teacher plans for a lesson alone, in setting objectives, activities; and verbally giving feedback to learners. This strategy is relevant in topics such as an introduction to value-added tax (VAT) or manufacturing, which may be new to Grade 10 learners (Killen, 2015). Bartholomew (2011) states that when this strategy is used learners do not have much to do in the process of teaching and learning, but are expected to observe while a teacher is giving the instructions on what to do. Above all, this is a teacher-centred approach to teaching and learning.

### **2.7.2 Discussion as a teaching strategy for teaching Accounting**

This is a strategy whereby learners in Accounting interact with one another. They can do so in pairs; small groups and even as a class when one learner may act as a leader of the group or the whole class in a particular Accounting lesson. The responsibility of a teacher is to design the activity in which Accounting learners will be allowed to interact with one another, and be guided in their discussion (Du Plessis, et al., 2007). Killen (2015: 168) points out that this strategy can be used in many different ways, such as part of the Accounting lesson, as the entire lesson, or correctly integrated with one or more other Accounting teaching strategies. Various forms of discussion differ in their purpose, their structure, the pattern of interaction among learners, and the level of learner thinking that can be stimulated. Jacobs, Gawe and Vakalisa (2002) state that discussion can be used as a cooperative strategy where the learners will group themselves to discuss a particular topic or activity such as ethics, budget or the internal control of a business.

### **2.7.3 Small-group work as a teaching strategy for teaching Accounting**

This strategy allows learners to interact with one another or work in pairs. It also takes place when learners are requested to discuss subject content, assignments, class activities, or case studies. In small group as a teaching strategy, learners are encouraged to participate in the process of teaching and learning. They work together to achieve their goals and to enhance their learning as group members (Grech, 2013). In a small group, every learner has a chance to contribute and an opportunity to talk and discuss the feedback. An important advantage of small group work is that everyone is involved. In a large group it is difficult to give all the learners a chance to voice their opinions, but in a small group they all have a turn. When learners in a small group are working together on an Accounting project, however, it can be

difficult to have them all optimally involved. There are often learners who sit back and leave everything to the more diligent ones (Letshwene, 2014).

#### **2.7.4 Cooperative learning as a teaching strategy for teaching Accounting**

Co-operative learning as a strategy for teaching and learning in Accounting, allows a teacher to create a task that allows learners to form groups. It must be a problem-solving task, in which learners learn about solving a problem and decision making, not as individuals but as a group. It is learners' responsibility to teach their fellow learners the same skills they acquire during the process of teaching and learning. The relevant section of Accounting to use this strategy is cash budget, in all grades (10-12). Learners teach one another about the skill of presenting the cash budget. This develops from what they know to what they do not know about the budget in general (Jacobs, et al., 2004). Grech (2013) asserts that cooperative strategy is useful to promote learners to work together. It is a strategy in which small group of learners work together to enhance both their own learning and that of other group members. It is more effective if the activities are supported by learning activities that use the cooperative learning strategy. Learners can be tasked to form groups and prepare cash budget for presentation in both writing and speaking.

#### **2.7.5 Problem solving as a teaching strategy for teaching Accounting**

Problem solving as a teaching strategy of teaching Accounting must help a teacher to make learners see the real world through Accounting. Learners must be involved in the tasks that speak to real business, that send learners to visit the real businesses. The activity in which problem-solving strategy is more relevant is the project that takes place in term two of the year. In Grade 10, this involves the recording of transactions by using source documents, for example, learners can be provided with problems which are created by an inexperienced bookkeeper. Their responsibility is to correct the mistakes that would have been caused by that bookkeeper (Jacobs, et al., 2004).

Jacobs, et al. (2004) illustrate that in Grade 11 the project activity is based on the financial statements of a partnership in which partners do not know how to prepare the financial

statements. Learners are required to help partners in preparing financial statements. The Grade 12 project is based on the analysis and interpretation of a company's financial statements, in which the responsibility of learners is to help shareholders of that company with the analysis and interpretation. It is known as a basic human learning process. The Accounting class may be moved from inside the classroom to outside it for real life practice. Haas (2002) states that there is considerable evidence that what one learns in problem situations influences one's future thinking much more than information that one has read or been told in situations where there is no problem to be faced.

### **2.7.6 Inquiry as a teaching strategy for teaching Accounting**

Inquiry-based teaching is a form of research that can be employed for short periods or for extensive Accounting projects. It can be regarded as activities that range from research to creativity, and in a wide range of subjects. In using this strategy, teachers need to structure the learning experiences so that learners follow a systematic process. This strategy is more relevant to and appropriate for examples of tasks that take place in term one of Grade 10. The content of the task is based on informal bookkeeping, in which learners are required to compile a questionnaire for investigation of a particular informal business's bookkeeping (Killen, 2015). Du Plessis, et al. (2007: 34) concur with Killen (2015) in naming this strategy research, where the systematic way of collecting information is used. This strategy assists learners to interpret information and be able to draw conclusions from it.

### **2.7.7 Case study as a teaching strategy for teaching Accounting**

Case study is a presentation of a real, problematic event or something which could possibly happen, so that learners can analyse, investigate and discuss it, and then suggest possible solutions or make predictions (Du Plessis et al., 2007: 32). This strategy is more appropriate for use in Grades 10-12 for examples of tasks that are supposed to be done in term four of the academic calendar, when learners are given different cases based on different contents, such as budget, VAT, or manufacturing. This strategy is also known as case-pedagogy, and it has three main components: *the case itself, learners' preparation for engaging with and discussing the case, and the classroom discussion*. In the process, learners must be given access to the case in advance, so that they can prepare for a detailed whole-class discussion (Killen, 2015).

Knyvienė (2014:163) concurs with Killen (2015) and Du Plessis, et al. (2007) that the case study method of teaching is one of the most effective, which allows for combining the learners' theoretical knowledge with practice, and actively involves them in analysing, evaluating and providing solutions for the analysed case. This method is often used during Accounting assessment; which is why is known as *assessment based strategy for accounting*.

### **2.7.8 Writing as a teaching strategy teaching Accounting**

Killen (2015:356) states that information in writing provides learners with a memory prompt, something that they can use at a later time to help them reconstruct important ideas that they encountered while learning. This is the approach used most in teaching Accounting, where there is a lot of writing and recording of money or information. However, it can be much more; it can be the process by which learners analyse and organise ideas so that they develop a deep understanding. An accounting teacher cannot teach accounting without writing, and learners of accounting cannot learn without writing. There are many activities that demand writing from learners. This strategy is used in all activities (formal or informal) that take place in Accounting for all grades (10-12) (Killen, 2015).

## **2.8 ASSESSMENT IN THE ACCOUNTING CURRICULUM IMPLEMENTATION**

Assessment in Accounting gathers valid information about learners' knowledge, skills, values, attitudes and ability to make meaningful and informed, personal and collaborative financial decisions in economic and social environments. Accounting assessment must also not only cover the recording, reporting and interpreting of financial information, but should also promote critical reflection on diverse Accounting issues (Seevnrain, et al., 2013: xviii). Vallabh, Chauca, Naidoo, Brydon, Paolillo et al. (2008) agree that assessment in Accounting focuses on the learners' use of skills, knowledge and values to make informed financial decisions in economic and social environments. Seevnrain, et al. (2013: xviii) maintain that Accounting covers valuable skills that prepare learners for success in a variety of careers. Teachers must take all these skills into account when planning teaching, learning and assessment activities.

### 2.8.1 Informal assessment

Informal assessment is also known as daily assessment. The teacher is expected to be continuously collecting information on a learner's achievement that can be used to improve his/her learning. This is also applicable in Accounting through observations, discussions, practical demonstrations, learner-teacher conferences, informal classroom interactions (Seevnarain, et al., 2013: xviii). 'Informal assessment in Accounting is very important for learners to learn and reflect on their own performance and for teachers to identify learners who need support in certain areas of the work completed. This does not need to be recorded and learners or teachers can mark these assessment tasks' (Conradie, Kirsch & Moyce, 2012: 5).

### 2.8.2 Formal assessment

Conradie, et al. (2012: 6) emphasise that all assessments in Accounting that make up a formal programme of assessment for the year are regarded as formal assessments. These tasks are marked and formally recorded by the teacher for progression and certification purposes, and all are subjected to moderation. Seevnarain, et al. (2013: xix) agree that formal assessment in Accounting provides teachers with a systematic way of evaluating how well learners are progressing in a grade. Examples of this include tests, examinations, presentations, reports, case studies and projects. Approximately 10% of all examinations questions should be problem-solving questions using critical and creative thinking. These questions should include real-life problems that are within the context of the Accounting curriculum (Conradie, et al., 2012: 8). The Department of Basic Education (2011a: 41) emphasises that formal assessment must cater for the cognitive levels and abilities of learners, as shown in the following table:

**Table 2.8.2.1: Cognitive levels and abilities of learners**

Cognitive levels	Activity	Percentage of task
Knowledge and comprehension Levels 1 and 2	Basic thinking skills (e.g. factual recall, low level comprehension and low level application)	30%

Application and analysis Level 3 and 4	Moderately high thinking skills (e.g. more advanced application, interpretation and low level analysis)	40%
Synthesis and evaluation Levels 5 and 6	Higher order thinking skills (e.g. advanced analytical skills, evaluation and creative problem-solving)	30%

The programme of assessment (POA) was previously known as continuous assessment (CASS) in NCS, although the principle has not been changed for CAPS. The following are still found in formal assessment as well as CASS in Accounting (Els, Ngwenya, Olivier & Pretorius, 2006):

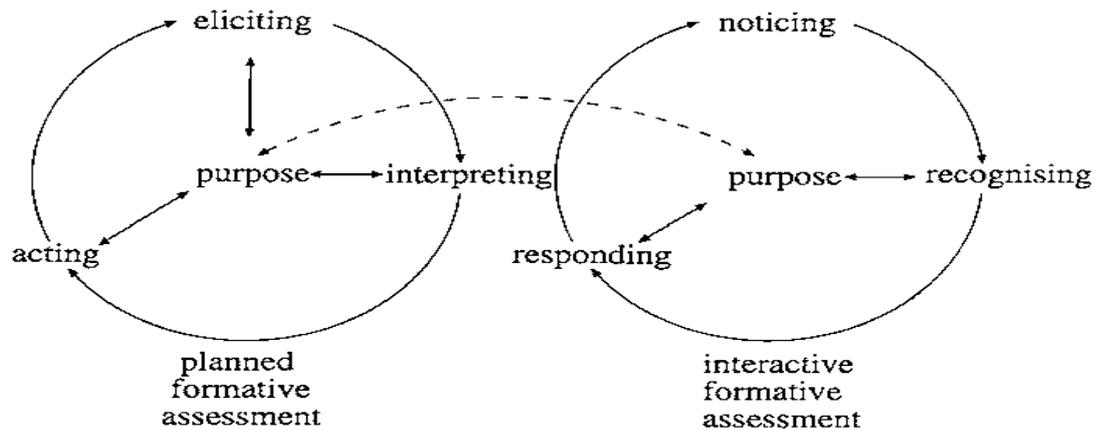
- It takes place over a long period, and should take place on a continuous basis;
- It involves assessment of skills, knowledge, attitude and values;
- It makes use of relevant knowledge in real-life contexts;
- It covers a wide spectrum of learning activities and tasks;
- It develops a sound assessment record to track the learning progress, and
- It provides useful data for reporting and progression.

### 2.8.3 Formative assessment

Policies that speak to the assessment of Accounting can sometimes be interpreted wrongly; ‘the assessment practices focus on methods of getting learners through, often at the expense of what it really means to learn’. It is difficult to change the current situation in the assessment of Accounting, unless reform in the assessment of Accounting can be brought to the attention of curriculum developers (Sadler, 2007:387). According to Cowie and Bell (1999:101), “one of the purposes of assessment within education is that of informing and improving teaching programmes and learners or students’ on-going learning. Assessment intended to enhance teaching and learning is called formative assessment.” Accounting activities that take place during the normal process of teaching and learning form part of formative assessment.

Furthermore, Cowie and Bell (1999) state that formative assessment can be distributed into two models: *planned formative assessment* is a programme of Accounting assessment which involves planned tasks such as case studies, written reports, presentations, projects and tests

which take place during the year. *Interactive formative assessment* involves activities that take place in teaching and learning time. It is used by teachers to interact with learners. Figure 2.8.3.1 illustrates the two models of assessment (Cowie and Bell, 1999).



**Figure 2.8.3.1: Models of assessment**

Black, William, Lee and Harrison (2004) argue that formative assessment in Accounting is also used in the teaching and learning process for quality teaching and learning. This includes continuous tests and tasks that are set at cluster or school level which are also known as formative assessment. Accounting teachers are also provided with pacesetters for all grades (10-12) to cover the topics that are relevant for formative assessment strategies. Boyce, Williams, Kelly and Yee (2001: 37) maintain that the use of case studies in Accounting as a tool to promote appropriate learning styles enhances generic skills development. Case study is also considered as part of assessment in Accounting that takes place for formative assessment.

With student involvement in the design of Accounting assessment, choice of assessment task, and negotiation of criteria, clear expectations can be communicated and received about what is required. Likewise, allowing learners' choice in assessment methods can help foster greater responsibility for self-direction in learning. Going further, self- and peer-based assessment can also enable students to be weaned away from any tendency towards over-reliance on the opinions of others', to judge and evaluate their own and others' learning, and so encourage critical self-evaluation so necessary for lifelong learners (Candy, Crebert, & O'Leary, 1994:150).

#### **2.8.4 Summative assessment**

Els, et al. (2006: xxiii) point out that the purpose of summative assessment is to establish and record overall progress of the learners towards stated outcomes. This takes place at the end of a period of time, end of a section of work or learning programme. In this instance learners are expected to achieve all the required learning from a programme. The results from summative assessment in all subjects, including Accounting, are used to make a judgment about the level at which a learner is working, collect evidence of attainment, and produce a profile and select work for a portfolio. Harlen and James (1997: 370) write that summative assessment in Accounting has a quite different purpose, which is to describe learning achieved at a certain time for the purposes of reporting to parents, other teachers, stakeholders and the learners themselves and, in summary form, to other interested parties such as the school governing body. It has an important role in the overall educational progress of learners, but not in day-to-day teaching as formative assessment does. Harlen and James (1997: 372-373) suggest the characteristics of summative assessment in Accounting are as follows:

- It takes place at certain intervals when achievement has to be reported;
- It relates to progression in learning against public criteria;
- The results for different pupils may be combined for various purposes because they are based on the same criteria;
- It requires methods which are as reliable as possible without endangering validity;
- It involves some quality assurance procedures; and
- It should be based on evidence from the full range of performance relevant to the criteria being used.

## 2.9 PROCESS TO BE FOLLOWED IN THE TEACHING OF ACCOUNTING CONTENT UNDER CAPS AS CURRICULUM

### 2.9.1 Accounting curriculum and assessment policy statement (CAPS) document, Accounting annual teaching plan, lesson plans, resources and programme of assessment

The first document that any Accounting teacher must possess is the CAPS document, which was implemented from January 2012. After the review of curriculum in 2009 it was found that to improve implementation, the National Curriculum Statement had to be amended. A single comprehensive document (CAPS) was developed for all subjects, including Accounting to replace subject statements, learning programme guidelines and subject assessment guidelines in Accounting (Department of Basic Education, 2011a).

The Department of Basic Education (2011a) states that in the CAPS document in Accounting subjects encompasses Accounting knowledge, skills and values that focus on the **financial** Accounting, **managerial** Accounting and **auditing** fields. Managerial Accounting and auditing were not taught in an old curriculum such NATED 550 as their focus was only on financial Accounting CAPS addresses the social environment by adding managerial Accounting and auditing. Accounting is no longer only about financial reporting in the current curriculum, but shows that these fields cover a broad spectrum of Accounting concepts and skills to prepare learners for a variety of career opportunities. The Department of Basic Education (2011a: 8) indicates the three main topics and corresponding subtopics for the Accounting curriculum which are illustrated in Table 2.9.1.1 below:

**Table 2.9.1.1: Accounting topics**

<b>Weighting of curriculum</b>	<b>Topic</b>
Financial Accounting (weighting 50% to 60%)	1. Accounting concepts
	2. GAAP principles
	3. Bookkeeping
	4. Accounting equation
	5. Final accounts and financial statements

	6. Salaries and wages
	7. Value Added Tax
	8. Reconciliations
Managerial Accounting (weighting 20% to 25%)	9. Cost Accounting
	10. Budgeting
Managing Resources (weighting 20% to 25%)	11. Indigenous bookkeeping systems
	12. Fixed assets
	13. Inventory
	14. Ethics
	15. Internal control

The Accounting annual teaching plan reveals the topics, contents to be taught, and the weeks and hours to be used in order to cover specific topics and contents. The Accounting annual teaching plan must also work in correspondence with the daily lesson plan. The annual teaching plan also shows recommended resources to be used for the topics and contents (Department of Basic Education, 2011a). The teaching time that is allocated for Accounting is four hours per week per grade on the timetable, that is, for Grades 10, 11 and 12. The CAPS document on Accounting also states that it is the responsibility of the school to provide the resources for the teachers and learners to offer Accounting. The resources must be available for both learners and the teacher (Department of Basic Education, 2011a). Teachers are free to choose the material and resources for learners and themselves, these include the textbooks that schools require for every year. They can do this for top-ups or new textbooks. The following table (2.9.1.2) illustrates recommended resources and material that the teacher and learners must be exposed to (Department of Basic Education, 2011a: 9):

**Table 2.9.1.2: Accounting recommended resources**

Each learner should have:	The teacher should have:
1. A textbook	1. A variety of textbooks for reference
2. Accounting stationery/workbook	2. Policies, e.g. summary of King Code III
3. A calculator	3. Partnership agreement

	4. Legislation, e.g. Companies Act 71 of 2008
	5. Codes of professional bodies, e.g. SAICA
	6. SARS brochures
	7. Bank brochures
	8. Access to a computer and the internet

The programme of assessment (formal assessments) provides all formal Accounting tasks that take place during the year. It also indicates the date at which each task is to be planned and completed. Topics and subthemes that are included in each task need to be shown in this document as well (Department of Basic Education, 2011c).

## 2.10 CONCLUSION

This chapter has discussed the history and development of Accounting as a discipline. A brief oversight of conceptions and theories on the development of the Accounting curriculum was also given by taking into account the elements of curriculum development. The role of Accounting in business and society was given by outlining the many different ways in which Accounting is important. The chapter has also discussed the changes in the South African Accounting curriculum since Curriculum 2005 was introduced to replace NATED 550. The NCS was also introduced and RNCS for EMS took place. An overview was given of various teaching approaches or strategies in the implementing of the Accounting curriculum. This was done to find how the strategies were used for different aspects of Accounting as a subject. An outline of the process to be followed in implementing of the Accounting curriculum under CAPS has been given.

## **CHAPTER THREE**

### **RESEARCH DESIGN AND METHODOLOGY**

#### **3.1 INTRODUCTION**

This chapter presents the methodology used in data collection for this study. This chapter also outlines the design that the researcher employed to answer the following research questions: (a) what is the level of the Accounting teachers' command of the content knowledge in teaching Accounting and skills in the uThungulu district? (b) Are teachers equipped with appropriate teaching approaches to teach Accounting? (c) What are the challenges teachers face in teaching Accounting? In Chapter Two, the conceptual framework presented by reviewing the previous research stimulated the researcher to ask whether the procedures employed could be adapted to solve other problems. This has also helped him to ask whether a similar study could be conducted in a different field or subject area or with different groups of subjects (Ary, Jacobs, Razavieh, & Sorensen, 2006: 50). In this chapter, the research methodology is presented under the following headings: research design, research instrument, sampling procedures, data analysis and presentation, ethical considerations, resources, validity and reliability.

#### **3.2 RESEARCH DESIGN**

McMillan and Schumacher (2006) define research design as what describes how the study was conducted. Research design has summarised the procedures for conducting the study, including when, from whom, and under what conditions the data have been obtained. Research design has also indicated the general plan: how the research was set up, what happened to the subjects, and what methods of data collection have been used. McMillan and Schumacher, (2006: 22) state that research design is used to specify a plan for generating empirical evidence that has been used to answer the research questions.

As was mentioned in Chapter One, features of the case study have mainly been used in the design to conduct this study. Punch (2009: 120-121) outlines the following characteristics of a case study:

- It has boundaries, it points out that boundaries between case and context are not necessarily clearly evident. Nonetheless, the researcher needs to identify and describe the boundaries of the case as clearly as possible.
- The case is a case of something. This may seem obvious, but it needs stressing, to give focus to the research, and to make the logic and strategy of the research clear. Identifying what the case is a case of is also important in determining the unit of analysis, an important idea in the analysis of data.
- There is an explicit attempt to preserve the wholeness, unity and integrity of the case. At the same time, since not everything can be studied, even about one case, specific focus is required. Research questions help to define this focus.
- Multiple sources of data and multiple data collection methods are very likely to be used, typically in a naturalistic setting. Many case studies will use sociological and anthropological field methods, such as observations in natural settings, interviews and narrative reports. This means a case study is not necessarily a totally qualitative technique, though most case studies are predominantly qualitative.

### **3.3 RESEARCH INSTRUMENT**

#### **3.3.1 Interviews**

In this study, structured interviews were scheduled and used to determine the level of teachers' command of the content knowledge in teaching Accounting, and to establish whether teachers are equipped with appropriate teaching approaches to teach Accounting and identify challenges experienced by the Accounting teachers in teaching the subject in the uThungulu district. According to Wiersma and Jurs (2009: 286), structured interviews may be conducted with a predefined set of questions, and a number of participants might be interviewed, like teachers in this study. According to Maree, et al. (2016: 94), notes must be taken during interviews, but permission must be requested from the participants before any taking of notes begins. It is often helpful to take notes so that the researcher can review the answers and ask additional questions at the end of the interview.

Before the interviews began, the researcher explained to all participants the importance and purpose of the study, the processes of research interviews, and their right to withdraw at any time from participating in the study. He requested all participants to sign the informed consent declaration after they had read it and understood their role in the study. All participants were given the opportunity to ask questions related to their role.

### **3.3.2 Observations**

Classroom observations, accompanied by observation sheets, were used to determine the level of teachers' command of the content knowledge in teaching Accounting; to understand and establish whether teachers were equipped with appropriate teaching approaches to teach Accounting; and to identify challenges experienced by the Accounting teachers in teaching Accounting in the uThungulu district. The same participants who were used for interviews were used for classroom observation. This took place on the same day after the interview with individual participant.

Johnson and Christensen (2012: 206-207) define observation as “the watching of behavioural patterns of people in certain situations to obtain information about the phenomenon of interest”. It also involves observing all potentially relevant phenomena and taking extensive field notes without specifying in advance exactly what is to be observed. The researcher is said to be the data-collection instrument because it is he/she who must decide what is important and what is to be recorded.

## **3.4 POPULATION AND SAMPLING PROCEDURES**

It was stated in Chapter One of this study that the targeted population for this research were Grades 10-12 teachers who teach Accounting in the following circuits in the uThungulu district: Isikhalasenkosi, Mthunzini, Ngwelezane and Ongoye. Three schools were selected in each circuit. Each school had one Accounting teacher and 12 Accounting teachers in total were selected for the study.

The study employed purposive sampling because it is the type of sampling which is appropriate for qualitative research. Check and Schutt (2012: 104) assert that “purposive sampling targets individuals who are particularly knowledgeable about the issues under investigation”.

Accounting teachers were used in this study because they are the ones who implement the Accounting curriculum in schools, and this study is about strategies in implementing the curriculum in the uThungulu district.

### **3.5 DATA ANALYSIS AND PRESENTATION**

Data analysis took place once all the interview schedules and observations had taken place. This process began with organising qualitative data that had been collected from participants through interview schedules and observations. The search for meaning was accompanied by identifying the smaller units of meaning in the data, which had been understood without additional information, except for the knowledge of the researcher's focus of enquiry. Data were organised into themes and categories in order to find relationship and meaning. Data transcription in this study took place during observation and interviewing. McMillan and Schumacher, (2010: 369) regard transcription as a process of taking notes and other relevant information and converting them/it into a format that will facilitate analysis.

Strauss (1996) states that subcategories specify a category by denoting information such as when, where, why, and how a phenomenon is likely to occur. However, Maree, et al. (2016: 109) emphasise that this is best achieved through a process of inductive analyses of qualitative data where the main purpose is to allow research findings to emerge from the frequent, dominant or significant themes inherent in raw data, without the restraints imposed by more structured theoretical orientation.

### **3.6 ETHICAL CONSIDERATIONS**

This refers to questions of right and wrong. When researchers think about it they must ask themselves if it is "right" to conduct a particular study or carry out certain procedures (Fraenkel, Wallen & Hyun, 2012).

The researcher has read the University of Zululand's policy and procedures on research ethics, and its policy and procedures on managing and preventing acts of plagiarism as per its research ethics guide (2015). The researcher understood the guidelines as contained and set out in the University policies. He has undertaken to:

- Comply with the law, internationally and nationally acceptable standards governing research with human participants and animal subjects, and present the proposal to institution's research boards (IRBs) for approval;
- Comply with all rights of the participants, and follow an agreement and protocol that clarify the nature of the research and the responsibilities of each party.
- Include an informed consent process that has outlined the purpose whenever specific steps are required; disclose the duration before participation begins for all occasions that are to take place; be transparent and inform participants about their right to decline to participate and withdraw from participation at any time, the consequences of withdrawal being no risk at all for participants;
- Conduct research that has been voluntarily to the participants. They have been requested not to expect any personal benefit, and personal details of participants have not been disclosed for any reason. They have remained confidential;
- Be contacted for questions and concerns, and the supervisor would have also been contacted;
- Exclude experiments, but individual participation has been needed and participants have been requested to participate without expecting any payments;
- Comply with the requirement to make sure to avoid risks to, obligations for and limitations on the participants, nor involved them in any deception. If any has occurred, I have made sure that nobody has been caused any physical pain, and that only human beings have participated in this study;
- Comply with the reporting standards and regulated citation standards;
- Make the work available to share with other researchers to allow verification of results.

### **3.7 VALIDITY AND RELIABILITY**

McMillan and Schumacher (2010: 330) state that in qualitative research, validity and reliability “refer to the degree of congruence between the explanations of the phenomena and the realities of the world. Although there is broad agreement to use pertinent research terms for qualitative research, disagreement occurs over the names of specific concepts”. The data that have been collected from participants is valid, so the researcher has relied on analysis and presentation to conclude this study. An observation sheet was created to observe teachers while implementing

the accounting curriculum through teaching in the classroom. This observation sheet was created based on the research questions of the study. The interview questions were formulated based on the research questions of the study, and purposive sampling was used to make sure that the researcher could rely on the participants. All these questions were asked through interviewing the participants before they went to the classroom for observation.

### **3.8 CONCLUSION**

This chapter has described and discussed the research methodology that was adopted for this study. In discussing research methodology the following aspects were taken into account: the research design, the research instrument, sampling procedures, data analysis and presentation, ethical considerations, resources, and the validity and reliability of the research.

## **CHAPTER FOUR**

### **PRESENTATION AND ANALYSIS OF DATA**

#### **4.1 INTRODUCTION**

In the previous chapter the research methodology was discussed and described, i.e. the research design; the sampling procedures, and the research instruments that were used to collect data. In this chapter the researcher analyses and interprets the data collected by means of interviews and observations. Structured interviews and observations were used to collect data from teachers who were teaching Accounting in Grades 10-12. Some teachers were teaching the subject in only one of those grades, and others were teaching in all of them. Analysis of data from both structured interviews and observations was separately presented. Three themes, with subthemes, were formulated from both structured interviews and observations based on the following objectives of the study.

##### **4.1.1 Themes in the structured interviews**

###### **4.1.1.1 Determining of the level of teachers' command of the content knowledge in teaching Accounting:**

- ✓ General teaching experience;
- ✓ Accounting teaching experience;
- ✓ Highest qualification in the field of education;
- ✓ Highest qualification in Accounting at the tertiary level; and
- ✓ Current conditions that Accounting is taught under.

###### **4.1.1.2 Establishing whether teachers are equipped with appropriate teaching approaches to teach Accounting:**

- ✓ Approaches and methodologies in teaching Accounting;
- ✓ Approaches to assess Accounting; and

- ✓ Understanding the use of curriculum documents to teach Accounting.

#### **4.1.1.3 Identifying challenges experienced by accounting teachers in teaching Accounting in the uThungulu district:**

- ✓ Challenges that Accounting teachers are experiencing when introducing Accounting at the FET Phase.

#### **4.1.2 Themes under the lesson observations**

##### **4.1.2.1 Determining the level of teachers' command of the content knowledge in teaching Accounting:**

- ✓ Planning and preparation of accounting lesson

##### **4.1.2.2 Establishing whether teachers are equipped with appropriate teaching approaches to teach Accounting:**

- ✓ Strategies in teaching Accounting

##### **4.1.2.3 Identifying challenges experienced by accounting teachers in teaching Accounting in the uThungulu district:**

- ✓ Assessment in Accounting
- ✓ Other challenges in teaching and learning accounting in the classroom.

Answers and observations of respondents are discussed and interpreted together without comparing their answers. Respondents to the study are labelled as TA; TB; TC; TD; TE; TF; TG; TH; TI; TJ; TK and TL.

## 4.2 ANALYSIS AND INTERPRETATION OF STRUCTURED INTERVIEWS

### 4.2.1 Determining of the level of teachers' command of the content knowledge in teaching Accounting

**Table 4.2.1.1: General and Accounting teaching experience**

<b>Respondents</b>	<b>No. of years in teaching</b>	<b>No. of years in teaching Accounting</b>
<b>TA</b>	<b>21</b>	<b>21</b>
<b>TB</b>	<b>18</b>	<b>18</b>
<b>TC</b>	<b>12</b>	<b>12</b>
<b>TD</b>	<b>12</b>	<b>09</b>
<b>TE</b>	<b>14</b>	<b>14</b>
<b>TF</b>	<b>14</b>	<b>14</b>
<b>TG</b>	<b>10</b>	<b>10</b>
<b>TH</b>	<b>19</b>	<b>19</b>
<b>TI</b>	<b>08</b>	<b>08</b>
<b>TJ</b>	<b>16</b>	<b>16</b>
<b>TK</b>	<b>24</b>	<b>24</b>
<b>TL</b>	<b>20</b>	<b>20</b>

Table 4.2.1.1 shows the overall individual teaching experience and the experience in teaching Accounting in Grades 10, 11 and 12. All these years of teaching experience were used to determine the level of teachers' command of the content knowledge in teaching Accounting. It

was also revealed that for 91.67% of the teachers who were interviewed, their general teaching experience was equal to their experience of teaching Accounting. Only 8.33% had different experience in teaching Accounting to that of teaching in general. Respondent TK had most years of teaching both in general and Accounting with 24 years of experience. Respondent TI had the least experience in teaching as general and eight years of teaching Accounting. That means all other respondents' experience of teaching Accounting ranged from 8 to 24 years.

Despite the experience respondents had, it has been revealed in the School Subject Report by the Department of Basic Education (2015b and 2015c) that Accounting NSC examination and technical report results have decreased from 68.0% to 59.6% between 2014 and 2015 nationally and in KwaZulu-Natal they declined from 63% to 51.5%. The uThungulu district managed to reach only 41% in 2015, which was much below what was achieved at national level and provincial level in both 2014 and 2015.

**Table 4.2.1.2: Highest qualifications in education and Accounting at tertiary level.**

<b>Respondent</b>	<b>Qualifications for teaching</b>	<b>Highest qualification in education</b>	<b>Highest Qualification in Accounting at tertiary level</b>
<b>TA</b>	STD, ACE & ABET	ACE	STD
<b>TB</b>	STD & ACE	ACE	STD
<b>TC</b>	BCom & PGCE	PGCE	BCom
<b>TD</b>	STD	STD	STD
<b>TE</b>	BEd, Hons & MEd	MEd	BEd
<b>TF</b>	STD & ACE	ACE	STD
<b>TG</b>	BCom & PGCE	PGCE	BCom

<b>TH</b>	STD, ACE & Hons	Hons	STD
<b>TI</b>	BCom & PGCE	PGCE	BCom
<b>TJ</b>	STD, ACE & Hons	Hons	STD
<b>TK</b>	STD & ACE	ACE	STD
<b>TL</b>	BCom & PGCE	PGCE	BCom

Table 4.2.1.2 reveals respondents' qualifications in general teaching, the highest qualification in education for all respondents, and the highest qualification in Accounting as subject for all respondents. All these qualifications were used to determine the level of teachers' content knowledge of Accounting. Only 8.33% of respondents had a Master's degree in Education as their highest qualification, which was the highest qualification among all respondents. 16.67% had an Honours degree in Education as their highest qualification, 33.33% had a Postgraduate Certificate in Education (PGCE) as their highest qualification, 33.33% had the Advanced Certificate in Education (ACE) as their highest qualification, and only -08.33% had the Secondary Teaching Diploma (STD) as their lowest qualification. Approximately 58.33% of the respondents had a Secondary Teaching Diploma as their highest qualification in the content of Accounting, 33.33% had a Bachelor of Commerce degree (BCom) as their highest qualification in Accounting content, whereas only 8.33% had a Bachelor of Education degree (BEd.) as their highest qualification in the content of Accounting.

#### **4.2.1.3 Current conditions that Accounting is taught under**

All 12 respondents revealed in different ways that they enjoy teaching Accounting. Some of them are teaching EMS in the GET band (Grades 8-9), but mostly the dominant subject in their teaching load is Accounting. The 25% of respondents who were teaching EMS, and the 75% who are currently only teaching Accounting in Grades 10, 11 or 12 have provided the following answers:

#### **4.2.1.3.1 Teachers only teaching Accounting**

Teacher TA: *“I’m teaching only Accounting in Grade 12. Accounting does not only involve theory or practical, it tries to balance the two, which is more relevant to the lives of learners, and those who are working hard are enjoying doing Accounting.”*

Teacher TE: *“I’m only teaching Grades 10 and 11. I enjoy teaching this subject, it is practical, which keeps me working with learners, and it also talks to what is taking place in the country every day.”*

Teacher TK: *“I am currently teaching Grades 10, 11 and 12, and I enjoy teaching Accounting, especially as it deals with figures, I like working with figures. I also like to analyse with figures.”*

#### **4.2.1.3..2 Teachers teaching EMS and Accounting**

Teacher TB: *“I am teaching EMS in Grade 8 and Accounting in Grades 10, 11 and 12. I enjoy teaching Accounting because is a subject that I like too much, and I enjoy doing calculations.”*

Teacher TC: *“I am teaching EMS in Grade 8 and Accounting in Grades 10, 11 and 12. I’m comfortable with Accounting. I don’t have to put a lot of work into preparing for a lesson and I know Accounting by heart.”*

Teacher TD: *“I am teaching Grade 9 as well as Grades 10, 11 and 12. It is EMS in Grade 9, Accounting in other grades.”*

Teacher TF: *“I am teaching EMS only in Grade 9 and Accounting only in Grade 11. I enjoy teaching Accounting because it is a language I speak, and I also expect my learners to speak it.”*

Teacher TG: *“I teach Accounting only in Grade 10 and it is a very interesting subject. Every company that is running their business needs someone to manage their money. That’s why I really love this subject.”*

Teacher TH: *“I am teaching EMS in Grades 8 and 9, and Accounting in Grades 10, 11 and 12. I love teaching Accounting because I enjoy working with numbers.”*

Teacher TI: *“I am currently teaching EMS in Grades 8 and 9, and Accounting in 10, 11 and 12. I enjoy calculations, and it also talks to real life, for example cash budget, budgeting of inflow and outflow of cash; everyone needs a budget.”*

Teacher TJ: *“Currently, I am teaching EMS in Grades 8 and 9, Accounting in Grades 10, 11 and 12. I enjoy Accounting because it has a lot to do with practical.”*

Teacher TL: *“I am teaching Grade 9 EMS currently, and Accounting in Grades 10, 11 and 12. I enjoy it because it is a critical subject where there is theory and a practical part, so I like the practical part of it.”*

#### **4.2.2 Establishing whether teachers are equipped with appropriate teaching approaches to teach Accounting**

##### **4.2.2.1 Approaches and methodologies to teach Accounting**

The KwaZulu-Natal Department of Education (2012: 10) maintains that a provincial curriculum management strategy can improve the situation by providing direct tuition to teachers on specific topics before they meet learners at classroom level. The initiative is expected to consider ways of assessing the extent to which teachers know and understand the content of the curriculum. The curriculum management strategy goes beyond content and addresses the teaching methodology for each area of content that has been dealt with. It is for this reason that content training must be comprehended with relevant methodology that would assist educators in the instruction of Accounting.

Not only do teachers need content support and training, but Trigwell, Prosser and Waterhouse (1999), and Sangter (2010), argue that Accounting education and its instructional methodology is influenced by external factors such as the Accounting profession, but what should be learned by learners can be influenced by instructional methodology. However, Abeysekera (2015) argues that a path to facilitate competence in learners is to use teaching strategies that allow learners to build competence through acquiring knowledge, applying it, and gaining insight. In agreeing with the KwaZulu-Natal Department of Education, it is important to find the relevant strategies to teach Accounting content.

All respondents confirmed that they had attended workshops on content to enhance their knowledge of Accounting. Only half the respondents had attended workshops which were facilitated by a subject adviser at the beginning of each year to outline the programme for the year. Other workshops were facilitated by other educators in which the memorandum for each term was discussed. The respondents also revealed that those workshops which were facilitated by their colleagues were based on the Accounting content, and 41.67% of respondents confirmed that they had attended only the orientation workshops which were facilitated by the subject adviser. However, 8.33% of the respondents seemed not to have been aware of the workshops which were facilitated by the subject adviser, but only of other workshops that were facilitated by colleagues.

This reveals that although different workshops were attended by teachers, only the workshops facilitated by the subject adviser were compulsory, since they were orientation workshops which were based on the analysis of the previous year's results and the programme of that current year. This also reveals that the workshops which were facilitated by other teachers were based on the content, not on strategies for or approaches to teaching Accounting.

It was indicated by all the respondents that there were strategies that they use to teach Accounting, such as: discussion; question and answer; writing; group discussion; telling; problem-solving; case study; and individualisation. Discussion was confirmed by 58.33% of the respondents; question and answer by 58.33%; writing by 16.67%; group discussion by 50%; strategy by 50%; problem solving by 8.33; case study by 8.33%; and individualization by 16.67%.

The different views among teachers on teaching strategies that they had used in teaching Accounting were revealed. Although various strategies may be used. It is important to select the most appropriate. According to Killen (2015: 97), teaching and learning is most effective when learners have opportunities to think critically, reason and debate their understanding. These opportunities are created by employing appropriate teaching strategies. There are many issues to consider when selecting a teaching strategy, but the most important is to choose a

strategy according to what it is that you want learners to be able to do as a result of your teaching.

#### **4.2.2.2 Approaches to assess Accounting**

It was confirmed by 91.67% of the respondents that most teachers understand how to conduct both formative and summative assessment in accounting. Only 8.33% of the respondents maintained that they did not understand how to conduct formative assessments. 83.33% of the respondents suggested that the Accounting paper should be divided into two papers, just as in other subjects such as mathematics, mathematical literacy and economics. Interestingly, 8.33% of respondents suggested the old approach as was practised with NATED 550, which had two options for a subject namely; standard grade and higher grade. Another 8.33% of respondents suggested that formative assessment should contribute 50% to the final mark of a learner, as should summative assessment.

Assessment should be authentic, developmental and integrated into teaching, and not be seen as an add-on activity at the end of the teaching process. Assessment should be regular as it is supposed to provide educator with information on learners' progress. (Shermis & Di Vesta, 2011; Killen, 2015). Shermis and Di Vesta, (2011) say that can be used by the teacher to improve his/her own teaching. Ngwenya (2012: 207) argues that overprescription of the curriculum has been identified as a possible constraint on the implementation of different teaching and learning strategies. This adds to teachers' low level of understanding of the discipline. Heavy reliance on the curriculum, with specified assessment standards that would generally determine what the teachers should teach, and how they should assess the learners, reflects a technical view of the curriculum that undermines the teachers' experience, and constrains the teachers' creativity in applying innovative teaching strategies. It also produces compliance without much in-depth development of conceptual understanding.

The following were responses from all respondents that participated in the study. They had also suggested the teaching strategies that could be used to conduct assessment in Accounting:

TA: *“Formative assessment is short and it goes straight to a certain topic that you are dealing with at that particular time, but summative assessment covers a wide range of work, it can be work for the term that you are assessing for. For example, if it’s term one, it will cover the whole term, if it is term two it will cover term one and term two work. Whereas the formative approach is looking at a particular topic that you are dealing with at that particular time. So formative is your class activities, the projects that are based on a particular topic; but the summative covers a wide range of topics which makes it difficult for learners to produce the required result that you are expecting from them. Summative assessments that are conducted at the end of the year cover the wide range of work in a short space of time. Three hours is not enough, and this is also contributing a lot to the year mark of a learner. I suggest the separation of papers into two papers, paper one and paper two. In other subjects they have already done this, but in Accounting they have not yet done this. There is a lot of work that needs to be done with summative assessment, which is hindering the performance of learners.”*

TB: *“Although there is a positive feedback for both assessment, learners are struggling. I am not happy with the three-hour paper that is written by learners in June, September and November. The paper needs to be divided into two, just as in mathematics, physics, life sciences and recently in economics. It is too much for our children.”*

TC: *“I use formative to identify gaps and to discover things that you still really need to teach; and summative I use to grade learners or to check whether learners have acquired enough skills to go to the next grade. For formative, learners perform fairly well and respond very well. Shockingly summative learners perform poorly probably because of pressure associated with summative assessment, knowing that if you fail this you may not proceed to the next grade. The best way is to separate the paper into theory and practical*

TD: *“Formative is not demanding, unlike the summative assessment. Maybe they must bring back the division into two papers, higher grade and standard grade.”*

TE: *“For formative, they resist doing their homework, and summative is too hard for them. I suggest if the papers can be divided into two that can be used as a strategy so that learners will focus on the specific topics for a specific paper.”*

TF: *“Formative are class activities, such as test. Formative assessments prepare learners to do summative assessment. The standard of the final examination paper is too high for some learners. A standard grade paper could be a solution as has been done before.”*

TG: *“Daily activities for formative assessment, and you assess them at the end of the month for that topic – that is summative assessment. Formative must contribute 50% to the final mark and summative must contribute 50% as well to the final mark. That could be used as a strategy in assessing Accounting.”*

TH: *“Formative assessment prepares learners for summative, hence the time which is allocated for summative is too short. Strategy that can be used is to divide accounting papers into two, paper one and two.”*

TI: *“Sometimes you can set a paper, and when it comes to moderation the subject adviser will criticise the paper and classify it as one which does not suit the standard. Summative assessments are usually set by the Department of Basic Education. I wish Accounting could have paper one and two like any other subjects such as maths, physics, and even economics recently.”*

TJ: *“Informative assessment, you find that learners are relaxed, but in summative assessment you find a tense situation for learners. It would be better if the Accounting paper were divided into two, just as in mathematics, with the first paper for cost Accounting and the second paper financial Accounting. Learners are struggling to complete the three-hour paper; they usually don't finish and that put learners into a disadvantage.”*

TK: *“I think the summative assessments which learners are writing need to be divided into two papers just as in other subjects. For accounting, in Grade 12 the whole section of a company can be combined to make paper one, and the other sections can be combined to make paper two.”*

TL: *“the formative assessment is used to assess the work that is covered and also to use the result of the assessment to check if there is a need to reteach if something was not taught well; whereas the summative assessment is used at the end of the term or year for a learner to either progress or not progress. Formative assessment is important to motivate learners; it must be handled in such a way that learners are more clear of everything, and it must be in collaboration with diagnostic assessment to help learners. But a summative assessment cannot be changed easily. The Accounting paper should be separated into two papers If not the*

*assessment of accounting should accommodate all learners that we have in class. Some are slow learners. Maybe it must be more work that is assessed for lower order questions, if the paper cannot be separated into two papers.”*

The Diagnostic Report revealed that teachers should ensure that they build up the confidence of learners in all topics through the use of short, informal formative tests. It is more effective if learners mark these formative tests themselves for immediate feedback and for an appreciation of how marks for easy parts of an examination question can be obtained. This will also force learners to take ownership of the learning process (DBE, 2015c: 13). Furthermore, it has been indicated in the diagnostic analysis that “the ‘confidence-booster’ easy sections in each of the questions in the NSC Accounting papers can be used as formative tests that may be self-marked by learners. Formative tests can also be used to great effect in introducing new sub-topics in CAPS, repurchase (buy-back) of shares and reconciliation with creditors’ statements” (DBE, 2015c: 13).

However, Booyse and Du Plessis (2014) maintain that the teacher should be able to use the evidence to guide the learners in order to improve understanding, improve the quality of teaching and increase the efficacy of assessment. In addition to the above, Mukhtar and Ahmad (2015) emphasise that formative assessment for learning gives learners the opportunity to learn, and informs the learners of their progress to empower them to take the necessary action to improve their performance. Hence Cheryl (2005) says that feedback supports weaker learners and challenges more able learners.

#### **4.2.2.3 An understanding of using curriculum documents to teach Accounting**

All 12 respondents agreed they were familiar with the CAPS document, the work schedule/pace setter and lesson plans which are used in the implementation of the Accounting curriculum. All the respondents agreed that the CAPS document was helpful in preparing an Accounting lesson, 75% maintained that the pace setter assisted in that, whereas 25% of the respondents said that the CAPS document can be used alone, without the pace setter. Although, 83.33% of the respondents supported using lesson plans to present their lessons, 16.67% did not see much

need of using this document when one is using the other two, namely, the CAPS document and the pace setter.

The DBE (2011a) maintains that the Accounting annual teaching plan reveals the topics, content to be taught, and the weeks and hours to be used to cover the specific topics and contents. The Accounting annual teaching plan must also work in correspondence with the daily lesson plan. It also shows recommended resources to be used for the topics and contents. The following was how all 12 respondents have elaborated with different understanding on using the CAPS document, pace setter and lesson plan. They have also responded on who develops the work schedules for them:

*TA: "The CAPS document helps me to eliminate what is not necessary to be taught, because the textbooks cover a wide range of activities, some of which are not important to be covered for assessment of learners at the end of the year. The pace setter helps me to know which topic and content to be covered at what time, and to see whether I'm on the right track or pace with the learners that I am teaching. It is developed by the Department of Basic Education, and the subject adviser supplies it to us. The lesson plan helps me a lot because I have to prepare thoroughly before I go to class. Without a lesson plan that lesson would not be good for both the teacher and the learners."*

*TB: "The CAPS gives us direction in what to do it also gives us direction in what to do in the classroom. The work schedule assists us by giving us a direction; it's almost the same as the CAPS document in directing us what to do, and developed by the Department of Basic Education. The lesson plan makes you know what do in class; it helps you to identify problems you may face with learners."*

*TC: "The accounting CAPS document serves as a guide to teach a particular grade; it also guides in what to assess in a particular grade. The accounting pace setter breaks down the terms and weeks: it has dates for completing the work prepared, issued by the Department of Basic Education. A plan of the lesson helps one to know in advance the problems that one may encounter in the classroom, and it provides a plan of the strategy to overcome those problems. It also provides a plan of areas that need more emphasis, although sometime I prepare for my lesson with no evidence of preparation."*

TD: *“CAPS guides you for teaching. The work schedule helps to see whether I am par or behind the schedule. It also help in preparation, and it is developed by the Department of Basic Education. The lesson plan gives me the specific guide.”*

TE: *“CAPS guides me about what is expected to be taught in Accounting, the pace setter helps to prepare my lessons, and it gives exactly what is expected to be taught on a particular theme. It also provides subtopics or aspects to be delivered, whereas a lesson plan keeps me always prepared before going to class.”*

TF: *“CAPS helps with guidance, the pace setter is the same as the CAPS document, and there is no need for a lesson plan because you can prepare for a lesson without it.”*

TG: *“The CAPS document gives us actual topics that we need to cover in that term, the objectives that we must have at the end of that topic as well as the assessment that needs to be made of learners. I think the documents are prepared by the specialists that the Department of Basic Education has for every subject. It gives us the duration for every topic. For example, you need to cover the Bank Reconciliation Statement in a week or two, and provides assessment that needs to be made for that topic. The lesson plan does not assist me at all. Sometimes I would do the lesson plans long after I had delivered that lesson just for submission to the supervisor. The pace setter is best for me. It tells me exactly what to do. Lesson plans do not have any impact on any of my lessons.”*

TH: *“CAPS assists by revealing the work that needs to be done in each term. The pace setter assists with dates for completing work, and the lesson plan assists me to be ready for presenting my lessons in the classroom., It also helps to see the problems that one may encounter before you are engaged with learners in the classroom.”*

TI: *“The CAPS document provides you with the topics that you need to cover, unlike previously when we used to teach the whole chapter. Now CAPS specifies the topics to teach, there is no need to teach the whole chapter. The pace setter is the same as CAPS, and the lesson plan assists in doing your work properly, it is a presentation of the lesson before it takes place. It must present the real lesson that you are going to present, like if it’s about income statement it must reveal that.”*

TJ: *“The CAPS document helps because when I prepare for the lesson in my mind I have to know the topics that are going to be assessed in that grade, so CAPS helps in that regard, The pace setter assists with the pace and time to spend on a particular topic, and it is created by*

*the Department of Basic Education, and I think advisers contribute. The lesson plan assists in knowing the exact objectives of that specific and particular lesson.”*

*TK: “CAPS makes teaching easier because I know what to do at what time, whereas the pace setter helps to give targets on when to finish a particular topic; and with the lesson plan teaching becomes easier; it makes your teaching easier when you have planned your work properly.”*

*TL: “The CAPS document contains all the topics that need to be taught to cover the syllabus. It helps to make the work fit in that particular term, but the pace setter helps me to ensure that I complete the term’s work. The lesson plan helps me because I get to plan the activities that I am going to use for teaching and the methods that I am going to use, as well as to pace the work to fits into the one hour which is allocated for a period.”*

#### **4.2.3 Identifying challenges experienced by the Accounting teachers in teaching Accounting in the uThungulu district and challenges that Accounting teachers are experiencing when introducing Accounting at the FET phase**

All 12 respondents revealed that EMS had a lot of impact in preparing learners for grasping of the content of Accounting, economics and business studies. Only 25% of respondents were currently teaching EMS, and 75% of respondents were not allocated EMS in their duty load. All 12 respondents revealed that if the Accounting section in EMS could be taught well it would be easy to teach Accounting in Grade 10. The results also revealed that most Accounting teachers were not involved in teaching EMS, which creates challenges of its own. The following are the various impacts which were identified by Accounting teachers:

*TA: “Grades 8 and 9 have Foundation of Accounting for FET where they have to prepare subsidiary journals and post to the ledger as well as preparing trial balance. So if they do not have that foundation it becomes difficult for learners to start Accounting in Grade 10.”*

*TB: “It is used as a background: this is where it all has to start.”*

*TC: “As a combination of three subjects, Accounting, economics and business studies, it gives Foundation of Accounting concepts, so if learners are properly taught the accounting part, those learners understand Accounting better in later years.”*

TD: *“It is an important stage in the basis of Accounting.”*

TE: *“It introduces Accounting to learners for Grade 10, 11 and 12.”*

TF: *“It is good as an introduction to Accounting.”*

TG: *“For basic of Accounting for an example, you teach them what it means when one is talking about income and expense, then when they are in grade 10 and 11 you elaborate more to them.”*

TH: *“It is where the foundation is laid for Accounting.”*

TI: *“It works as a foundation to Accounting where learners will able to understand all elements of financial statement such as Assets, Liabilities, Owner’s equity, income and expenses as well as recordings to subsidiary journals.”*

TJ: *“It does have impact which is negative, because of integration three subject. You find that the teacher is qualified to teach one or two subject (s) of the three. The teacher teaches what suits him/ her. In grade 10, learners would be experiencing a lot of challenges if the teacher has not able to teach Accounting properly.”*

TK: *“It does have a negative one. This is where the basic of Accounting supposed to be built, but when you look at time allocation for EMS a week is too short in two hours to teach three areas which are Accounting , Economics and Business studies.”*

TL: *“In Grade 9 the journals and ledger accounts are introduced, so it helps a lot when a learner arrives in Grade 10 because some of these concepts will be already known; so it would not be difficult to teach Accounting in Grade 10.”*

### 4.3 ANALYSIS AND INTERPRETATION OF LESSON OBSERVATIONS

#### 4.3.1 Determining of the level of teachers' content knowledge in teaching Accounting

##### 4.3.1.1 Planning and preparation of Accounting lesson

**Table 4.3.1.1.1: Planning and preparation of content delivery in the classroom**

		YES	NO
1	Are all relevant documents available for planning and preparation of lesson (e.g. CAPS document, pace setter and examination guidelines)?	12	00
2	Is there sufficient evidence of planning and preparation?	11	01
3	Is the lesson plan format written in a clear and understandable manner?	11	01
4	Does the lesson plan include all and clear components that are accurately reflected in the lesson (e.g. topic, content, activities and dates)?	11	01
5	Does the lesson plan format give practical guidance of how to integrate the subject in the classroom (Introduction, body and conclusion)?	00	12
6	Are the objectives of the lesson unpacked and easily understood?	10	02
7	Are resources to be used outlined in the lesson plan (textbooks, calculator, etc.)?	08	04
8	Does the lesson plan outline the strategy/strategies that will be used for a lesson?	06	06

The Department of Basic Education (2015c: 10) in the Diagnostic Report for the National Senior Certificate Examination: “All topics in the CAPS have been covered in at least one of the seven year-end or six supplementary examinations since 2008.” Candidates, therefore, had extensive resource material to assist them in preparing for the November 2015 paper. Furthermore, the Diagnostic Reports of 2012 to 2014 highlighted weaknesses and proposed

strategies that should also be taken into account to assist learners in being adequately prepared for the National Senior Certificate (NSC) Accounting examination. It is apparent that these resources were not utilised in certain centres to prepare learners. This could be due to a lack of finances to cover the costs of reproducing the past papers. (Department of Basic Education, 2015c: 10)

It is evident that 100% of the respondents had the CAPS document, the pace setter, and examination guidelines in planning to deliver their lessons. All these documents were provided by the Department of Basic Education. Teachers were expected to have confidence in delivering their lessons since they were clear on what to deliver in terms of content and on what would be assessed. It was also confirmed that 91.67% of respondents had planned and prepared to deliver their lessons. They provided their lesson plans in a format which was clear and understandable/ Lesson planning of the same 91.67% respondents included clear components that were accurately reflected in the lessons delivered, such as topic, content, activities and dates.

All the respondents confirmed that their lesson planning did not show how they would be introducing their lessons, and there was no body of content or the conclusion of their lessons. It was revealed that 83.33% of respondents' lesson plans did not reveal the objectives of the lessons, whereas there were only 67.67% of respondents' lessons where textbooks and calculators were not available. In all lesson plans textbooks and calculators were indicated as some of the resources that would be used for the lessons, but were all not used. It was confirmed by 50% of respondents' lesson plans that there were no teaching strategies indicated, but the other 50% had indicated the strategies that would be used. Most of the respondents indicated the question and answer and discussion methods, whereas 58.33% of respondents confirmed both methods.

### 4.3.2 Establishing whether teachers are equipped with suitable teaching approaches to teach Accounting

#### 4.3.2.1 Strategies of teaching Accounting

**Table 4.3.2.1.1: Teaching strategies used by Accounting teachers in the classroom**

		YES	NO
1	Are there any strategies to use in teaching the lesson?	12	00
2	Do strategies allow cooperative learning to engage the learners?	12	00
3	Do strategies allow learners to solve problems?	12	00
4	Do strategies open space for learners to interact with one another?	12	00
5	Do strategies allow learners to play a particular role during the lesson?	04	08
6	Do strategies motivate learners to investigate, collect and interpret information?	11	01
7	Do strategies provide learners with the opportunity to express themselves?	12	00
8	Do strategies encourage learners to write or promote writing skills?	12	00
9	Does the teacher understand how to use strategies for the lesson?	00	12
10	Do strategies benefit all the learners?	00	12

All 12 respondents have used different teaching strategies. However, some had used teaching strategies which were not indicated in their lesson plans. All the respondents' lessons indicated that they used cooperative learning as an active strategy. Jacobs et al. (2004) maintain that in cooperative learning as a teaching strategy, a teacher creates a task that allows learners to form groups. It must be a problem-solving task, in which learners learn about solving a problem, and decision making, not as individuals but as a group. It is learners' responsibility to teach their fellow learners the same skills they acquire during the process of teaching and learning.

All the respondents had created environments and opportunities where learners were able to solve problems on their own, in doing which they were also allowed to interact with one another. All the respondents' lessons revealed that learners were allowed to write their answers on chalk boards, and that they would be allowed to communicate answers to their peers. It was noticed that 91.67% of the respondents' lessons allowed learners to interpret transactions on

their own, although learners were not motivated to investigate and collect information. Instead they were allowed to read and interpret information.

Killen (2015: 259) states that “there is considerable evidence that what we learn in problem situations influences our future thinking much more than information that we have read or been told in situations where we are not faced with a problem”. This was also identified during observations that when teachers were introducing cash budget to learners, learners had different experiences which were shared among themselves.

In the different 12 lessons respondents provided, learners were exposed to opportunities to express themselves during lessons, hence in the same lessons all the respondents allowed learners to write in class/gave them activities to write at as a writing strategy. In some cases teachers had indicated that they would be using a particular strategy, but it never happened. The respondents used different strategies, without knowing that they were using a particular strategy. All 12 respondents at the end of their lessons asked learners whether they had understood or not, and in all 12 respondents learners responded with YES, although that did not mean that all learners understood. That was found when their previous activities and tests were checked.

Killen (2015) emphasises the using of writing strategy where learners could be asked to write in various Accounting activities, namely, classwork, homework, class tests, presentations and case studies. This strategy could be also used to prepare learners for examinations.

### 4.3.3 Identifying challenges experienced by the Accounting teachers in teaching Accounting in the uThungulu district

#### 4.3.3.1 Assessment in Accounting

**Table 4.3.3.1.1: Challenges that face Accounting teachers in the implementation of the Accounting curriculum**

		YES	NO
1	Does the teacher follow the protocol for assessment as outlined?	09	03
2	Does the teacher use examination guidelines for assessment?	12	00
3	Has the teacher covered the scope of work for formal assessment?	10	02
4	Do learners have access to the programme of formal assessment?	09	03
5	Do learners discuss planning of assessment with the teacher?	09	03
6	Do learners understand the difference between formal and informal assessment?	10	02
7	Do learners understand the importance of formative formal assessment?	11	01
8	Do learners understand the importance of informal assessment?	07	05

Only 75% of respondents were able to provide protocol for assessment, and had shown that it was followed as outlined when one checked the previous assessment tasks. In some cases previous question papers were used which showed that the minimum standard that was set had been met. All the respondents provided the examination guidelines for assessment, although there was little evidence of whether teachers were using them. The respondents were asked when they use examination guidelines, and none were sure when to use the document. It was also confirmed that 83.33% had managed to cover the scope of the whole Accounting class for both March and June, whereas 16.67% of respondents did not manage to cover the scope for Grade 10.

The National Protocol for Assessment “provides a policy framework for the management of school assessment of school, school assessment records and basic requirement for Accounting learner profiles, Accounting teacher files, report cards, Accounting record sheets and schedules. This policy document focuses on assessment policy for both internal assessment for Accounting comprising School-Based Assessment and the end-of-year examinations” (Department of Basic Education, 2011c: 17).

75% of all respondents managed to give learners access to a programme of formal assessment. The same respondents had never planned the assessment with their learners; they did so alone, and provided learners with a complete programme of assessment. It was learnt from 83.33% of the respondents that in their lessons learners do understand the difference between formal and informal assessment, although it was only 58.33% of the respondents to whom learners have shown the importance of informal assessment. Hence the whole 91.67% of the respondents understood the formal assessment. In support of the statement, the following was explained:

*TF: “At the end of this chapter you will write the case study and all information will be provided okwakho ukuphendula”* {meaning...yours is to respond to the questions}. One learner asked, “Izorekhodwa?” meaning “Is it going to be recorded?”

The DBE (2011c: 3), in the National Protocol for Assessment Grades R-12, states that informal assessment for Accounting is the monitoring and enhancing of learners’ progress. This is done through teacher observation and teacher-learner interactions, which may be initiated by either teachers or learners through discussions, writing and presentations. Formal assessment for Accounting is written on the document called programme of assessment, which includes projects, case studies, written presentations, controlled tests and examinations. Ngwenya (2014: 177) indicates that “the practical nature of Accounting requires frequent practice in different skills to give learners an opportunity to apply their knowledge of analysing and interpreting financial information within a given context.” Learners need to be exposed to many and different informal activities so that they acquire what their teachers are expecting from them. This can take place during the teaching and learning process, or learners can use their own space at home to prepare activities (Ngwenya, 2014). Schreuder (2014: 146), in

agreeing, has mentioned that “teachers should expose learners to different types of questions and particularly to examination-based activities and questions.”

#### **4.3.3.2 Other challenges identified during observation of Accounting teaching and learning**

In all 12 lessons presented by respondents learners were sharing textbooks and calculators to make the process of teaching and learning possible. In respondent *TL*'s lesson, learners were asked to sit in groups so that it would be easy for them to share textbooks, although the respondent urge those who could afford them to buy textbooks for themselves. This was revealed by the big number of learners who did not write their homework, and they gave the excuse that their textbook partners were using the textbooks at their respective homes. “Access to good and correct resources, including textbooks, was one of the prerequisites mentioned for effective or good teaching. It is important that all learners have access to a good textbook, required stationery and a calculator” (Schreuder, 2014: 147).

The 12 lessons revealed that there is a challenge of language: in all 12 lessons English was used as the language of teaching and learning. Teachers have had to translate some words into IsiZulu in order for learners to understand some transactions or statements. Respondent *TK* said the following to support the statement: “*Kunamathemu amathathu ongakwazi ukuwabudgethela, emfushane; ephakathi kanye nende*” {there are three terms that one can budget for, short term; medium term and long term. }

In all 12 respondents' lesson presentations there were learners who did not write their homework as they were asked to do in the previous accounting lesson. All learners who did not do their homework failed to give a valid explanation and evidence. In other cases teachers found that some learners had cheated by copying homework from their classmates. Most often when the accounting period was not the first period in the morning. Learners did not dispute that they had copied homework from their classmates. It was revealed by all respondents that those learners who were progressed to Grade 12 from Grade 11 in 2015 for 2016 were the ones who struggled with most activities, especially homework.

Respondent TA confirmed: *“Abangawubhalile njalo umsebenzi wami abanye babo badudulwa from Grade 11”* {among those who did not write my activity are those who were progressed from Grade 11.}

All 12 respondents revealed that they had been using extra hours to teach. Some had been using morning class (before the school started), afternoon class (after all periods of the day had ended), and weekends, both Saturdays and Sundays. All these developed from the fact that allocated teaching time for a week was not enough. They also revealed that the scope of work for Grade 10 was too big. This was when learners could have mastered some of the new concepts. Learners were struggling to understand in the limited time, and teachers had to cover the curriculum content for every term. They went further by recommending that tutors were needed to work for extra hours.

Respondent F said to Grade 10: *“We have to start the new topic tomorrow because we have a lot to do, and time is against us.”*

This happened although learners did not understand the balance sheet. The new topic was the analysis and interpretation of a financial statement. The following were some of the elements that were involved in the lesson: trading stock deficit and surplus; consumable stores on hand; depreciation; bad debts; accrued income and expense; deferred income and prepaid expense. It was clear that it would be difficult for learners to analyse and interpret what they did not understand very well. According to the DBE (2011a: 7), “Time allocation for the Accounting curriculum is 4 hours per week, per grade on the timetable, that is for Grades 10, 11 and 12.”

#### **4.4 CONCLUSION**

Analysis and interpretation of data have been done separately from structured interviews and lesson observations. The objectives of the study were used as main themes, and sub- themes were also formulated to present data under each theme. The following are the themes that were used to present data that had been collected from 12 respondents: determining of the teachers’

content knowledge in teaching Accounting; establishing whether teachers are equipped with appropriate approaches to teach Accounting, and identifying challenges experienced by the teachers' in teaching Accounting in the uThungulu district. Pseudonyms were used to name the respondents in the study.

## **CHAPTER FIVE**

### **SUMMARY, FINDINGS AND RECOMMENDATIONS**

#### **5.1 INTRODUCTION**

This chapter provides a summary of the study. This chapter also outlines the findings which emerged in Chapter Four, where they were analysed and interpreted. Thereafter, this chapter outlines the recommendations of the study. Other chapters have assisted to reach this chapter as follows:

Chapter One has outlined the orientation of the study; Chapter Two has provided different literatures for the study. The empirical research in Chapter Three and the analysis and presentation of data in Chapter Four, contributed to the conclusion and recommendations of the study. The objectives of the study have been used to write the summary, outline findings and make recommendation. .

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

The study aimed at achieving the following objectives:

- 5.2.1 Determine the level of teachers' command of the content knowledge in teaching Accounting;
- 5.2.2 Establish whether teachers are equipped with appropriate teaching approaches to teach Accounting; and
- 5.2.3 Identify challenges experienced by accounting teachers' in teaching Accounting in the uThungulu district.

The main aim of the study was to identify strategies that would improve the implementation of the Accounting curriculum to provide effective approaches for quality education. This study has five chapters: Chapter One has been used to introduce the study, and state the problem

which gave rise to it. Chapter One also briefly outlined the aims and objectives of the study; the intended contribution to the body of knowledge that would be made by the study; the definition of operational terms; and the research methodology, which included the research design, the research instrument, sampling procedures, data analysis and data presentation. Ethical considerations; required resources; the feasibility of the study; the question of intellectual property; the researcher's declaration, and the supervisors' declarations are also included in Chapter One.

Chapter Two has provided all relevant Accounting literature which was used to identify different strategies that might be used in the implementation of Accounting curriculum. This outlined the process to be followed in teaching Accounting to Grades 10-12. The literature was based on secondary, university and college Accounting and has been useful for conducting a study on 'teaching approaches used in the implementation of the Accounting curriculum in the FET phase in the uThungulu district'.

Chapter Three has thoroughly discussed the research design, research instrument (interviews and observations), sampling procedures, data analysis and presentation, ethical considerations, required resources, and the validity and reliability of the research. In Chapter Four, the data that have been collected from different respondents have been analysed and presented. Chapter Five provides the summary, findings and recommendations of the study.

### **5.3 DISCUSSION OF FINDINGS**

#### **5.3.1 Determining the level of teachers' command of the content knowledge in teaching Accounting**

It has been found that teachers have eight to 24 years' experience in teaching Accounting. Most of the teachers still have STD as their highest qualification for teaching Accounting. STD is an old qualification only to be used to teach a subject like Accounting when about financial accounting, which was only offered in STD. Now there are sections such as cost Accounting, ethics and internal control. Hence, Manda (2014: 438) cited Department of Basic Education on Curriculum news 2013 that the main factor inhibiting quality schooling is not the fault of

teachers, but of their education, as most teachers in South Africa currently active in schools were trained in the old rural colleges which generally provided education of very poor quality.

Stears and Gopal (2010) suggest that Accounting's content must be related to social issues that are taking place in everyday events. It must also develop the ability to think critically and creatively, as well as make decisions. All these are of course dependent on the teachers' command of content, and ability to deliver it well in the classroom. Hall (1992:32) indicated that the developers of the high school Accounting curriculum realised that the content should also provide an incentive to the learners who might wish to study the subject further. This objective constitutes only one part of the overall course objectives. In order to be relevant to a wide spectrum of learners, the high school Accounting content should not restrict itself mainly to financial Accounting topics, as does the university Accounting course. At school, topics drawn from other disciplines (e.g. the establishment of a business, internal control procedures, cost Accounting, and alternative forms of investment) have found their way into the course, in addition to topics of a bookkeeping and financial Accounting nature.

All teachers have mostly depended on textbooks to deliver their lesson. They do not relate what is in the textbooks to what is happening in the world since Accounting curriculum has been compiled to address some of the social issues. Teachers have also failed to subject financial Accounting to internal control procedures, or the ethics of a business. All these would be easy only if teachers could master the Accounting content in the classroom.

Findings revealed that teachers could not master the accounting content very well. They had focused on financial Accounting, not on the integration of financial Accounting or cost Accounting and internal control or ethics. The DBE (2011a: 8) indicated that Accounting learners must be able to record, analyse and interpret financial and other relevant data in order to make informed decisions; present and/or communicate financial information effectively by using generally accepted accounting practice (GAAP) in line with current development and legislation; develop and demonstrate an understanding of fundamental Accounting concepts; relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice, enter the world of work and/or to move to higher education, and encourage self-development; organise and manage own finances and activities responsibly and

effectively, and apply principles to solve problems in a judicious and systematic manner in familiar and unfamiliar situations. Therefore, teachers that are needed to deliver the content accordingly are those who do not depend only on the textbook to teach learners. Textbooks could be used for learners' activities, and to refer learners to study in order to get more understanding.

### **5.3.2 Establishing whether teachers are equipped with suitable teaching approaches to teach Accounting**

Respondents mentioned various strategies that they used for teaching and learning, including the following: discussion; question and answer; writing; group discussion; telling; problem-solving; case study; and individualization. These strategies were indicated by teachers in their lesson plans as those that they were going to use during lessons. It was found that teachers had attended compulsory workshops at least once every year at the beginning of each year, and those were facilitated by the subject adviser. It was found that those workshops had nothing to do with either teaching strategies or Accounting content. They were workshops just for orientating Accounting teachers to the new year and reviewing previous results without any solutions. Wells (2013: 37) maintains that the content and pedagogy of the high school Accounting curriculum be revised and brought up to date. The approach would be based on the experience and perception of the South African Institute of Chartered Accountants (SAICA), which would explore how Accounting decisions influence everyday living. Meanwhile a pedagogical review would entail teaching Accounting in a context using a case-based approach and promoting integration with other business disciplines.

It was also found that there were other workshops that were organised and facilitated by fellow teachers who had been identified by the DBE. It was not clear to other teachers which criteria had been used to select teachers who had facilitated those workshops. It was also not clear whether these workshops were for Accounting content or strategies to teach Accounting. The following were found during the lessons' observation:

- Teachers could not use teaching strategies that they had mentioned in their lesson plans.
- Various teaching strategies were used by teachers, although they did not benefit all learners.

- Teachers were not aware of either the teaching strategies or methods that they had been using during the lesson. Strategies were only identified by the researcher.

In a study done by Letshwene (2014: 94) on improving Grade 10 Accounting competencies it was found that during the interviews with the teachers and HODs, there were no teaching methods specifically identified. However, referring to the observations of the Grade 10 Accounting lessons, most teachers used the question and answer method as well as talk and chalk.

On the issue of assessments, most of the respondents revealed that most learners do understand the difference between formal and informal assessment of Accounting, between the formative and summative assessment of Accounting. Respondents have also revealed that learners are not struggling when it comes to formative assessment, but they are struggling a lot to perform well for summative assessment. Learners are expected to write the same papers, unlike before under the NATED 550 curriculum, when learners had to choose between higher grade and standard grade. Learners are expected to write only one paper. For example, in Grades 10, 11 and 12 in October/November they write for 300 marks for 3 hours.

Harlen (2005: 208) stated that formative assessments would be called formative if they were used to help the learning and teaching process, and summative if they were used for recording and reporting. The summative uses of assessment can be grouped into those that are “internal” and “external” to the school community. Internal uses include using regular grading for recordkeeping, informing decisions about courses to follow where there are options within the school, and reporting to parents and to the students themselves. Teachers’ judgements, often informed by teacher-made tests or examinations, are commonly used in these ways. Harlen (2005: 208) stated that external uses of summative assessment include certification by examination bodies or for vocational qualifications, selection for employment or for further or higher education, monitoring the school’s performance and school accountability, often based on the results of externally created tests or examinations.

On the curriculum documents to be used when teaching Accounting, it was found that all teachers have required documents such as the CAPS document, the pace setter or work schedule, lesson plans and examination guidelines. Apart from having all these documents, teachers do not understand how to use the combination of these documents effectively. Some of the teachers have used neither the pace setter nor the work schedule when they had the CAPS document. They have also seen no need to use a lesson plan when one is provided.

The DBEs (2011a) introduction of the CAPS for Accounting came into place to improve implementation of the NCS amendments which came into effect in January 2012. This document was developed to replace subject statements, learning programme guidelines and subject assessment guidelines. The pace setter or work schedule can be developed at school level. Accounting teachers pace the content that must be delivered to make sure that it is delivered in time; i.e. the pace setter has been developed from the CAPS document. A lesson plan can be made for each day's topic or lesson. It has also been developed at school level by Accounting teachers.

### **5.3.3 Identifying challenges experienced by the accounting teachers in teaching accounting in the uThungulu district**

The subject economic and management sciences (EMS) deals with the efficient and effective use of different types of private, public or collective resources to satisfy people's needs and wants. It reflects critically on the impact of resource exploitation on the environment and on people. It also deals with effective management of scarce resources in order to maximise profit (Department of Basic Education, 2011d: 8). It was found that the foundation of Accounting as a subject is built when learners are still doing EMS in Grades 7, 8 and 9. Some Accounting concepts are taught in Grades 7 and 8, and the completion of journals is introduced in Grade 9 together with the posting to debtors' ledger, creditors' ledger and general ledger, and an introduction of the trial balance. That is Accounting, although in EMS, is called financial literacy.

The findings revealed the following:

- Most of the teachers who are teaching EMS in Grades 8 and 9 are not trained to teach the Accounting section of EMS. They are only able to teach the business studies section or the economics section; but EMS involves three sections, namely, entrepreneurship (which is found in business studies in Grades 10-12); the economy (found in economics in Grades 10-12); and financial literacy (known as accounting in Grades 10-12). If teachers are struggling with financial literacy in EMS, that means learners are not being taught as they should.
- Only two hours per week are allocated for EMS in Grades 8 and 9. This is not enough for a subject like EMS in which there are three subjects in combination, namely, Accounting; business studies and economics.

Other findings revealed the following:

- In most classes learners are still sharing the resources that are compulsory for teaching and learning Accounting, namely, textbooks and calculators. The Department of Basic Education (2011a) has indicated that textbooks and calculators are amongst the resources that are needed for all learners to do Accounting, and are required at the early stage of learning as they are also needed for EMS. Some schools offer learners these resources to assist them towards learning.
- Dos Reis (2012: 137) posits that another challenge pertains to the fact that concepts used in Accounting are not part of the learners' everyday conversational English vocabulary, hence their difficulty in understanding a new technical vocabulary. Language barriers may contribute to academic difficulties experienced by learners whose language of instruction is different from their home language (Coetzee, Schmulian & Kotze, 2014: 513)
- It was found that most of the learners who are struggling with Accounting activities are those who have been "progressed" from Grade 10 to 11 and from Grade 11 to 12, even if they have not achieved any good result to qualify them to be in the next grade. The DBE (2015b: 11) on its technical report has noted that although the pass rate decreased

in 2015, there has been a significant increase in the number of learners achieving the NSC. The decrease in the overall achievement rate may be attributed to the higher enrolment which has placed severe pressure on the resources of the sector; a higher standard of question papers in the 2015 NSC examination; the introduction of the policy on “progressed” learners which has allowed more borderline learners to be transferred to Grade 12; and other factors that impact on the quality of teaching and learning.

- The content that needs to be taught in Grades 10 and 12 is too wide. It demands that teachers use extra hours to complete the work. The year’s terms are not well balanced. In Grade 10, term 2 there is a lot of work to be taught, such as the completion of all subsidiary journal; ledger accounts; the debtors ledger; the creditors ledger, and the trial balance. It was revealed in a study done by Letshwene (2014: 94-95) that during the interviews with the teachers and the HODs, they indicated that the syllabus for Grade 10 is too long, and the time to complete it is insufficient. They wanted the Department of Education to relook at the Grade 10 syllabus and check if the content could be streamlined, and the time for covering it increased.
- In Grade 12, all of company Accounting needs to be taught, such as recording of shares, special accounts only for companies, all components of the financial statements, and analysis and interpretation of the financial statements. All these topics are expected to be taught in one term. It was revealed in the technical report that extra classes were one of the most commonly planned interventions in 2015 to improve and strengthen Grade 12 learner performance in all public schools, and in particular, the underperforming schools. In most provinces it referred to schools that performed below 60% in the 2014 NSC. The DBE’s subject specialists monitored and supported the winter and spring school programmes (DBE, 2015b: 24).
- It was found that teachers need to translate most of the transactions into isiZulu, which is the home language of most of the learners in the uThungulu district. This is happening while learners are studying English, although in most of the schools they are doing it as an additional language. They find it difficult to interpret transactions when they are on their own at home, or during their independent tasks, including examinations.

## **5.4 RECOMMENDATIONS**

This study aimed at identifying strategies that will improve the implementation of the Accounting curriculum to provide effective approaches for quality education. The following recommendations are proposed:

### **5.4.1 Recommendations for improving the level of teachers' command of the content knowledge in teaching Accounting**

- The DBE must work with universities for continuous teacher-training and support on content; and
- The DBE must motivate teachers to be active in research so that they will be up to date with new developments. This should be done through good incentives.

### **5.4.2 Recommendations on appropriate approaches to teaching Accounting**

- Training of accounting teachers in teaching strategies must be introduced, and it must be compulsory for all accounting teachers;
- Qualified trainers must be used to train teachers in teaching strategies,
- Training in setting Accounting assessments must be also available to all teachers; and
- The Accounting paper must be divided into two.

### **5.4.3 Recommendations on challenges experienced by accounting teachers in teaching Accounting in the uThungulu district**

- Team teaching for teachers who are teaching Accounting, business studies and economics must be compulsory to improve the standard of teaching EMS.
- The time allocated for EMS must be revisited and reviewed by the DBE;
- A one learner: one textbook and one learner: one calculator system must be introduced and monitored for Accounting and EMS;
- A business dictionary must be introduced to improve the language of communication in this field, and business English must become a subject in the English curriculum.

- An Accounting and EMS resource centre for every school must be introduced to keep relevant resources such as textbooks and calculators safely;
- Progressed learners must not be taught in one class with non-progressed learners; they must be separated to give them different attention, or a monitoring tool must be designed to track the progress of the progressed learners;
- An additional hour per week to teach Accounting must be introduced to make it five hours a week instead of four hours; and
- Accounting teachers must be allocated small group of learners. This will help in giving special attention to every learner. This means the DBE must hire more Accounting teachers.

## 5.5 CONCLUSION

This chapter has summarised the previous chapters, discussed findings and made recommendations, including the following: On Accounting content, the DBE must work together with the Department of Higher Education to develop a tool that will help teachers to improve their content knowledge;

- ❖ On teaching strategies, the DBE must work with the Department of Higher Education and Accounting professional bodies to develop a handbook of teaching strategies which may help in teaching Accounting at high school;
- ❖ On assessment of Accounting, the Accounting paper must be divided into two. In EMS, the DBE must review the curriculum content, the hours of teaching EMS, and deal with all other problems in teaching and learning EMS; and
- ❖ The Accounting curriculum must be reviewed to redistribute content to make it fit perfectly into every term for Grades 10 and 12.

## **5.6 LIMITATIONS OF THE STUDY AND RECOMMENDATION FOR FURTHER RESEARCH**

This study was based on schools in the uThungulu district, but only schools under uMhlathuze circuit management were used to conduct it. Although the scope was limited to uMhlathuze circuit management, the results are valid and reliable for determining the level of teachers' content knowledge in teaching Accounting; establishing suitable approaches to teaching Accounting, and identifying challenges experienced by the teachers' in teaching Accounting in the uThungulu district. The study was not completely funded, which caused a lot of problems. It was difficult to get some of the participants, and that prolonged the collection of data.

Further investigation must be made into whether EMS teachers master the EMS content or not, and whether teachers of EMS are equipped with strategies to deliver the content. Lastly, an investigation into all challenges that are encountered in the implementation of EMS cannot be avoided, as this is where the foundations of accounting are established.

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**ANNEXURE A**

**TO BE ANSWERED BY TEACHERS INVOLVED IN THE IMPLEMENTATION OF ACCOUNTING CURRICULUM IN FET BAND (GRADES 10-12)**

1. How many years of teaching experience do you have?

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2. How many years of teaching experience do you have in Accounting?

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3. What are your qualifications pertaining to teaching?

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4. What are your highest qualification in the field of education?

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5. What is your highest qualification in Accounting at tertiary level?

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6. Which Grades are you currently teaching?

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7. Do you enjoy teaching Accounting? Motivate your answer.

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8. Have you attended any workshops to enhance your knowledge on teaching Accounting?  
If any, who facilitated those workshops?

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9. How does the Curriculum Assessment Policy Statement (CAPS) document help in preparing you for teaching?

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10. How does a work schedule/pace setter assist you in preparing for your lessons and who develops these documents?

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11. How do lesson plans assist in planning to present your lessons?

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12. What strategies do you use to teach Accounting in the classroom?

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13. Where did you learn and develop the strategies that you use in your lessons?

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14. Have you ever attended any workshops which were based on teaching strategies? If any, who facilitated those workshop?

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15. Are these strategies effective for all your lessons that you teach in the classroom?

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16. Since Accounting is the practical subject integrated with theory, do you use the same strategies to teach both theory and the practical section?

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17. Are learners clear about the strategies that you use to teach them?

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18. Are you involved in the teaching of Economic and Management Sciences in Grades 8 and 9?

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19. Does Economic and Management Sciences which is offered in Grades 8 and 9 make any impact on the implementation of the Accounting curriculum? Elaborate.

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20. Are you clear about how to conduct formative and summative assessment in the Accounting class?

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21. How do both types of assessment (formative and summative) affect learners and the implementation of Accounting curriculum?

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22. Is there any specific strategy to be used for assessment which is different from that of teaching?

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## **ANNEXURE B**

### **LESSON OBSERVATION SHEET**

**TOPIC: TEACHING APPROACHES USED IN THE IMPLEMENTATION OF THE ACCOUNTING CURRICULUM IN THE FET PHASE IN THE UTHUNGULU DISTRICT.**

The purpose of this observation schedule is to observe teachers interacting with learners in the class to see how teachers' interpretation of formative assessment manifests in class. It will be completed by the researcher during the lesson.

**NAME:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**GRADE:** \_\_\_\_\_ **PERIOD:** \_\_\_\_\_

**LESSON NO.:** \_\_\_\_\_







## ANNEXURE C



# education

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Department:  
Education  
**PROVINCE OF KWAZULU-NATAL**

Enquiries: Nomangisi Ngubane Tel: 033 392 1004 Ref.:2/4/8/570

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Mr TC Ntshangase

PO Box 3469

ESIKHAWINI

3887

Dear Mr Ntshangase

### PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: “TEACHING APPROACHES USED IN THE IMPLEMENTATION

OF THE ACCOUNTING CURRICULUM IN THE UTHUNGULU DISTRICT”, in the KwaZulu-Natal Department of

Education Institutions has been approved. The conditions of the approval are as follows:

1. The researcher will make all the arrangements concerning the research and interviews.
2. The researcher must ensure that Educator and learning programmes are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.

4. Learners, Educators, Schools and Institutions are not identifiable in any way from the results of the research.
5. A copy of this letter is submitted to District Managers, Principals and Heads of Institutions where the intended research and interviews are to be conducted.
6. The period of investigation is limited to the period from 15 November 2015 to 31 November 2016.
7. Your research and interviews will be limited to the schools you have proposed and approved by the Head of Department. Please note that Principals, Educators, Departmental Officials and Learners are under no obligation to participate or assist you in your investigation.
8. Should you wish to extend the period of your survey at the school(s), please contact Miss Connie Kehologile at the contact numbers below.
9. Upon completion of the research, a brief summary of the findings, recommendations or a full report / dissertation / thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.
10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu- Natal Department of Education.

UThungulu District

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Nkosinathi S.P. Sishi, PhD

Head of Department: Education

Date: 12 November 2015

**KWAZULU-NATAL DEPARTMENT OF EDUCATION**

POSTAL: Private Bag X 9137, Pietermaritzburg, 3200, KwaZulu-Natal, Republic of South Africa  
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CALL CENTRE: 0860 596 363; Fax: 033 392 1203  
WEBSITE: [WWW.kzneducation.gov.za](http://WWW.kzneducation.gov.za)

## ANNEXURE D

**UNIVERSITY OF ZULULAND  
RESEARCH ETHICS COMMITTEE**  
(Reg No: UZREC 171110-030)



### RESEARCH & INNOVATION

Website: <http://www.unizulu.ac.za>  
Private Bag X1001  
KwaDlangezwa 3886  
Tel: 035 902 6887  
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### ETHICAL CLEARANCE CERTIFICATE

Certificate Number	UZREC 171110-030 PGM 2016/275					
Project Title	Teaching approaches used in the implementation of the accounting curriculum in the further and training phase in the uThungulu District					
Principal Researcher/ Investigator	TC Ntshangase					
Supervisor and Co- supervisor	Dr MS Mabusela			Mr BB Ndlovu		
Department	Curriculum and Instructional Studies					
Nature of Project	Honours/4 <sup>th</sup> Year	Master's	x	Doctoral	Departmental	

The University of Zululand's Research Ethics Committee (UZREC) hereby gives ethical approval in respect of the undertakings contained in the above-mentioned project proposal and the documents listed on page 2 of this Certificate.

**Special conditions:**

- (1) This certificate is valid for 2 years from the date of issue.
- (2) Principal researcher must provide an annual report to the UZREC in the prescribed format [due date-31 July 2017]
- (3) Principal researcher must submit a report at the end of project in respect of ethical compliance.

The Researcher may therefore commence with the research as from the date of this Certificate, using the reference number indicated above, but may not conduct any data collection using research instruments that are yet to be approved.

Please note that the UZREC must be informed immediately of

- Any material change in the conditions or undertakings mentioned in the documents that were presented to the UZREC
- Any material breaches of ethical undertakings or events that impact upon the ethical conduct of the research

**Classification:**

Data collection	Animals	Human Health	Children	Vulnerable pp.	Other
X					
Low Risk		Medium Risk		High Risk	
		X			

The table below indicates which documents the UZREC considered in granting this Certificate and which documents, if any, still require ethical clearance. (Please note that this is not a closed list and should new instruments be developed, these would require approval.)

Documents	Considered	To be submitted	Not required
Faculty Research Ethics Committee recommendation	X		
Animal Research Ethics Committee recommendation			X
Health Research Ethics Committee recommendation			X
Ethical clearance application form	X		
Project registration proposal	X		
Informed consent from participants	X		
Informed consent from parent/guardian			X
Permission for access to sites/information/participants	X		
Permission to use documents/copyright clearance			X
Data collection/survey instrument/questionnaire	X		
Data collection instrument in appropriate language		Only if necessary	
Other data collection instruments		Only if used	

The UZREC retains the right to

- Withdraw or amend this Certificate if
  - Any unethical principles or practices are revealed or suspected
  - Relevant information has been withheld or misrepresented
  - Regulatory changes of whatsoever nature so require
  - The conditions contained in this Certificate have not been adhered to
- Request access to any

The UZREC wishes the researcher well in conducting the research



**Professor Nokuthula Kunene**  
**Chairperson: University Research Ethics Committee**  
 04 August 2016

TC Ntshangase - PGM 2016/275

