

**ACADEMIC PERFORMANCE OF GRADE 12 LEARNERS IN
ACCOUNTING IN THE ZULULAND DISTRICT**

By

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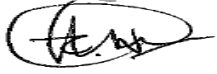
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DECLARATION

I ZONKE NONHLE SIKHOMBO hereby declare that this dissertation, entitled *Academic performance of Grade 12 learners in Accounting in the Zululand district*, is my own work, and that all resources that I have used or quoted have been indicated and acknowledged by means of complete references. It has been submitted for the degree of Master of Education at university of Zululand. It has not been submitted for any degree or examination in any other university.

Signed by  on _____

The 23 day of March 2018

DEDICATION

This dissertation is dedicated to:

My late father who instilled the love for education in me;

My mother Mhlongo Dorris, who always motivates and encourages me, and whose prayers keep me going each day;

My sisters and brother for their prayers;

My daughter Siphosethu Mabaso; and

Above all to God Almighty.

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ABSTRACT

The aim of the study was to investigate reasons for the poor Academic performance of Grade 12 learners in accounting in the Zululand districts. The main aim was addressed by exploring literature to gather information on perspectives on Accounting teaching and the way these problems are approached globally. A qualitative approach was used to investigate factors that affect learner's performance. Five schools were selected in the Zululand districts. Ten teachers were interviewed. The data were analysed and findings revealed that Grade 12 learners' performance is inadequate. In order to make a quantum leap and to arrive at creative solutions to the challenges, participants were interviewed regarding the phenomenon. The findings reveal that teachers have inadequate necessary teaching skills and that the subject is sometimes taught by teachers who do not dispose of the necessary expertise in Accounting. Schools also lack resources and economic deficits hamper quality teaching in the rural areas. The main recommendations arising from this study suggest that the Department of Basic Education should also review the time allocated per period to extend the time spent on Accounting. The focus should be also on Grade 10 and 11 Accounting learners to lay the foundation for teaching and learning Accounting in Grade 12. Accounting teachers should be provided with stronger content workshops, at least twice per term.

GLOSSARY OF ACRONYMS

AAA:	American accounting association
AECC:	Accounting Education Change Commission
AQF:	Australian qualification framework
CAPS:	Curriculum assessment policy statement
CICPA:	Chinese institute of certified public accounting
CPD:	Continuous personal development
DFID:	Department for international development
DoBE:	Department of Basic Education
DOE:	Department of Education
FET:	Further Education and Training
HE:	High education
HEIs:	Higher Education Institutions
IAAER:	International Association for Accounting Education & Research
IAESB:	International Accounting Education Standards Board
IASC:	Inter Agency Standing Committee
IFAC:	International Federation of Accountants
IP:	Intellectual property
LAAA:	Lithuanian Association of Accountant and Auditors
LoLT:	Language of Teaching and Learning
LTSM:	Learner Teacher Support Material
MCE:	Member of the Executive Council
MPA:	Master Professional Accounting
NESB:	Non-English Speaking Background

OBE:	Outcome base education
RSA:	Republic of South Africa
SACE:	South African Council of Educators
SACMEQ:	Southern and Eastern Africa Consortium for Monitoring Educational Quality
SADTU:	South African Democratic Teachers' Union
SASA:	South African Schools Act
SIAS:	Screening, Identification, Assessment and Support
UN:	United Nations

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CHAPTER ONE

INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION

In every society the concept 'failure' causes shame, guilt and despair which can be overwhelming and humiliating. It is difficult for any person to accept failure and when learners fall short in school they often feel that they have let themselves and others down (Tracy, 2002). Poor performance is problematic in schools. It is not an objective given but an agreed social, categorical, academic label that serves the vested interest of dominant, powerful groups in society. Wearmouth, Glynn and Berryman (2005) argue that poor performance can be attributed amongst others to acquiring the label of being less intelligent, which is likely to be the result of complex social, economic and political judgments and considerations less intelligent.

Poor performance has caused many learners to lose faith in the education system (Tracy, 2002). They feel that their educators are prejudiced towards them and care very little either about them or about their own teaching. According to Calltz, Fuglestad and Ullejord (2002) poor performance derives from the teaching and treatment the learners receive from the educators and unintended consequences of the school organisation and practice. However, the government admits that schools on their own may not provide sufficient response to the learning and behavioural needs of learners from increasingly diverse cultural and community groups (Ramsden, 1995), but through collective support from parents, higher institution of learning, businesses and the community at large. They envisage a role for parents involving liaising with schools to prevent social exclusion and reintegrating those already socially excluded into mainstream education (Tett, Blair, Kay, Martin & Ranson, 2001).

Taking into account the given background there is a dire need to investigate why learners who take Accounting in Grade 12 are unable to perform at the required standard (level) that should allow them access to Higher Education (HE). The schools that have been included in the study are not exceptional as they have been performing within the range 0%-39%, which is regarded as not achieved to elementary achieved. Furthermore, it has been found that learners in Accounting as subject in South Africa lack basic skills in writing, calculating and critical thinking skills (Van

Romburg, 2014). In other words, learners must pass, obtaining good marks to be admitted to a higher institute of learning. Since 2008 learners were expected to pass with an average of 60% as a bench mark for University entrance (DoE, 2011). Above all, it has been discovered that teaching and assessment practices pertaining to Accounting are inadequate as learners attending South African schools do not display learner independence, as they are unable to cope in HE or in the corporate world (Van Romburg, 2014).

HE institutions around the world are increasingly recognising the centrality and importance of good teaching, as indicated by calls for reform in various countries, including Australia. Emphasis on the importance of teaching effectiveness in accounting education in Australia, has in fact been confirmed over the years by studies (Mathews, Brown & Jackson, 1990, Ramsden, 1995; Bradley, 2008; Commonwealth of Australia, 2009; Hancock, 2009; Cappelletto, 2010; Devlin & Samarawickrema, 2010, Evans, Burritt & Guthrie, 2010). Devlin and Samarawickrema (2010:111) assert that Australia underscores teaching quality, explaining that “Increasing attention is being given to the quality of teaching and learning at university level across the world’ and, consequently, there is increasing pressure on educational stakeholders to ensure effective teaching and to prove and demonstrate the effectiveness.”

1.2 LITERATURE REVIEW

According to Handy (2003), inadequate preparation, uncertainty, inappropriate study habits, cramming, passive learning and examination anxiety are all deemed as possible causes of learners’ academic failure. Hawkins (1989), states that appropriate strategies for teaching Accounting at secondary level are central to learner success. Handy (2003) details ways of minimising low quality results in Accounting. The above-mentioned researchers suggest that teachers of Accounting should know their learners, avoid making own assumptions about the learners, maintain a structured but relaxed atmosphere and spend more time on examples in Accounting questions. Professional bodies have become increasingly concerned about the quality of entrants in the accounting profession (American Accounting Association). The AECC (1990) recommends a redirected focus for education, giving priority to teaching and the curriculum and course development. The commission is convinced that an increased emphasis on teaching and curriculum and course development are vital to the future of Accounting in education. The need for change

has come, because accounting programmes have not kept up with the dynamic, complex, expanding, and constantly changing profession for which learners are educated. The need for upgrading programmes has been documented and adequate future accounting education courses have received renewed interest in an endeavour to prepare prospective accountants for the profession (Bedford committee report, 1990).

Both Puerto Rico and the United States experience similar problems when it comes to Accounting as quality education, except for the language problem in Puerto Rico, which is considered a political issue. Since most of the populations in Puerto Rico speak Spanish and most of the texts for the businesses come from the United States, they appear in English. The learners in Puerto Rico, consequently have a dilemma to learn Accounting. This is because the classes are conducted on Spanish and by Ettredg & Nunamake the texts are in English and exams are administered in English or Spanglish (a combination of English and Spanish). This causes Accounting to be challenging for Puerto Rican learners.

If this perception of challenges with Accounting, which goes back more than three hundred years, is compared with today's view, the situation looks very similar. There is a need for expanded skills, along with the change of technology, communication and globalisation. With the exception of Inman, Wenzeler, and Wickert, (1991) discussions of the current state of Accounting in education have provided little evidence of research to highlight the dilemma (Ettredg & Nunamake, 1993). This assertion in 1993 came seven years after the start of the debate over the improvement of Accounting in education as part of the curriculum and the crisis in the accounting practice.

In the past few years, there has been a growing demand for major change in the design and delivery of Accounting as a subject in education. The requests for change are based on evidence and pressure from poor results in Accounting in education. The researchers found that there was a need of to change the way Accounting was taught or the manner in which the curriculum was implemented in Accounting as a subject. In doing research on the academic performance of the Grade 12 learners in Accounting in the Zululand District, the aim is to propose novel ways of improving learner performance. Stout and Wygal (2010) note that apart from focusing on the realm of Accounting, there is an abundance of evidence on good teaching methods in other areas of

learning regarding the attributes, characteristics, techniques, principles, and overall approaches that are said to constitute ‘best practices’ for effective teaching.

In South Africa there is a shortage of Chartered Accountants and this problem could possibly be attributed to the way Accounting educators teach Accounting to learners, the way the curriculum is delivered, the relevance of the textbook, learners’ interest in Accounting, sufficient time for teaching Accounting, a lack of interest in learning and it could be a lack of adapting the Accounting subject matter. Past research has indicated that there are many problems in the current performance of learners in Accounting in education, one of which lies in the content and design of the curricula (Albrecht & Sack, 2000; Cheng, 2007). Rankin (2003) is of the opinion that high school Accounting can be beneficial to the performance of students in first-year University Accounting only if there is a close association between the high school and university curricula (Barnes, Dzansi, Wilkinson, & Viljoen, 2009) and curricula design (Albrecht & Sack, 2000; Cheng, 2007). Rankin (2003) is of the opinion that high school Accounting can be beneficial to the performance of first-year university students. Accounting can be taught effectively at tertiary level only if there is a close association between the high school and university curricula.

In 2010 Barbara Creecy , Gauteng Member of the Executive Council (MEC) for education states that, despite massive achievements in education after apartheid, learner performance had still not yet improved. She ascribed the underperformance of schools to factors such as poor learner and educator discipline, problems experienced with school safety, poor hygiene, a lack of infrastructure, poverty, social deprivation, inadequate curriculum management, insufficient subject coverage, poor quality of teaching and assessment and ineffective school-based systems for monitoring curriculum delivery (Department of Basic Education (DoBE, 2010). Another problem that might contribute to poor performance in Accounting is the teachers’ lack of appropriate qualifications and experience to teach learners the concepts they need to understand to succeed in Further Education and Training (FET). According to the South African Democratic Teachers’ Union (SADTU), there is a desperate need to improve the quality of teachers and teaching (Packree, 2010).

However, aspiring Accounting teachers might not be trained appropriately for this purpose at tertiary institutions and it is possible those teachers are ignoring the curriculum as set out by the DoBE (2010) or that they are not sufficiently able to understand and clearly explain some of the concepts to learners (Packree, 2010). Furthermore, textbooks used in schools may also be out of date and below standard when compared to textbooks used at a tertiary level. Schools in rural areas may not have access to the textbooks, material and equipment needed to provide quality education to students. Moreover, many school libraries have few books, and laboratories have outdated or malfunctioning equipment and insufficient supplies (DoBE, 2010; Samoff, 2001).

1.3 PROBLEM STATEMENT

Researchers state that accounting is viewed as a social instrument and as a device that enables humans to better comprehend and control the world of business. Accounting enables business people to do quality summaries and to interpret abstract processes of business that can be evident in successful transactions. These could be captured within the double entry system (Handy, 2003). Research has shown that teaching techniques have a significant effect on student's performance in Accounting. However, Learners in Grade 12 are unable to pass Accounting with the good results which will allow them to pursue other careers post matric, such as chartered Accountant and financial advisers. Furthermore, they struggle to pass Accounting at higher institutions of learning. The problem is that some of the learners obtain level 4 (50%) in Accounting but once they are in higher institutions they are unable to pass and complete their studies. It is, however, not clear whether the problem lies with the way Accounting is taught.

This study was guided by the following research questions:

- What is the level of performance obtained by Grade 12 learners in Accounting in the Zululand district?
- What are the factors that contribute to learner performance in Accounting in the Zululand District

1.4 AIM AND OBJECTIVES OF THE STUDY

This study was aims to investigate the academic competence of Grade 12 learners in Accounting in the Zululand district. The objectives to achieve the aim of the study are as follows:

- To investigate the level of performance by Grade 12 learners in Accounting in the Zululand district;
- To establish factors that contribute to learner performance of learners in Accounting in the Zululand district; and

1.4.1 INTENDED CONTRIBUTION TO THE BODY OF KNOWLEDGE

This study was contributed to the body of knowledge by adding with will add new information of to existing knowledge in Accounting education. The current interest in poor performance is unprecedented although by no means new. Due to the poor performance of Grade 12 learners in Accounting as a subject in education, there is a need to assess the factors that influence these results. The study might assist in developing a support programme that assists teachers in teaching subjects like Accounting.

1.5 RESEARCH METHODOLOGY

1.5.1 Research paradigm

Weaver and Olson (2006) define a paradigm as a pattern of beliefs and practices that regulate inquiry within a discipline by providing lenses, frames and processes through which the investigation is accomplished. One of the characteristics of the research paradigm is methodology, which looks at the strategies used to discover knowledge. The research methodology that was used in this study is a qualitative method as it seeks to understand the academic performance of Grade 12 learners in Accounting in the Zululand District. The study was guided by questions which include the following: How are learners in Grade 12 performing in Accounting in the Zululand district? What cause (why) them to perform that way? To what level do they perform in comparison with their performance in other learners in other Zululand districts? This was addressed through face-to-face and focus group interviews. Document reviews were also be used when collecting data.

1.5.2 Sampling procedures

Purposive sampling was used for this research, because it is the researcher who has to decide about the source of the best information to achieve the research objectives of the study. McMillan and Schumacher (2010) argue that in purposive sampling the samples are chosen, because they are likely to be knowledgeable about the phenomenon the researcher is investigating. Cohen, Manon and Morrison (2000) believe that it is a sampling technique where participants are chosen, because of some defining characteristics that make them the source of the data needed for the study. Ten Grade 12 Accounting teachers in five schools are believed to possess the richest possible source of information to answer the research questions.

1.5.3 Selection of the target population

The target population for this research study is ten Accounting teachers, from five schools in the Zululand district. A teacher from these schools was interviewed. In the selection process of the target samples, performance of each school will be taken into account. The samples will be selected, because they are likely to be knowledgeable about the phenomenon the researcher will be investigating, which is Academic performance of the Grade 12 learners in Accounting in the Zululand district.

1.5.4 Method of data collection

A qualitative data collection method uses structured or semi-structured techniques. The most commonly used methods include focus group or individual interviews. It is used to gain an understanding of underlying reasons, motivation and opinions. It provides insight into the problem or helps to develop ideas.

Qualitative data seek to answer the what, why and how questions. This study used semi-structured interviews as it involves direct interaction between individuals and they are flexible and adaptable. Interview results ensure a much higher response rate, especially when asking questions that concern personal qualities or negative feelings (McMillan & Schumacher, 2010:). An open-ended interview schedule was devised, so that educators were encouraged to speak about aspects of academic importance. Questions related to issues pertaining to poor performance of learners in Grade 12 in Accounting. Maree (2013:87) posits that semi-structured interviews are commonly

used especially when the researcher wishes to corroborate data emerging from other data sources. It follows a set of predetermined questions, but also allows for clarification of answers. The researcher must allow the participants to respond, but should direct them back to the focus in case they become side-tracked. The sample size is typically small and respondents are selected to fulfil a given quota (Wyse, 2011).

The procedure for collecting data entails gaining access to schools, presentation of oneself and becoming acquainted with the research subject and the data collection procedure. Data collection instruments are the tools that the researcher uses to collect data and in this case the researcher used semi-structured interviews. Since this study focuses on schools, the researcher sought the permission from the Provincial Department of Education.

1.5.5 Data analyses and presentation

Data analysis occurred after all interview schedules took place. This process started by organising qualitative data that were collected from participants, through interview schedules.

The search for meaning is accompanied by identifying the smaller units of meaning in the data, which must be understandable without additional information, except for the knowledge of the researcher's focus of enquiry. In this study data were organised into themes and categories in order to find relationships and meaning and to strengthen the organisation of the study. In analysing the data, the aim of the study was borne in mind, which was to investigate the academic performance of the Grade 12 learners in Accounting in the Zululand district.

The support needed involves the granting of permission to do research. The Provincial Head of Department of Education (KwaZulu-Natal) is the person to grant the permission in writing. The university issued a confirmation letter for submission to the District Director Department of Education when seeking approval. The sampled schools had to be from all circuit clusters and from different circuits, so that a general overview was possible. Appointments were made with all the people who were involved in the research prior to the visits.

1.6 ETHICAL CONSIDERATIONS

Jansen and Vithal (1997) define ethics as “a set of moral principles which is suggested by an individual or a group is subsequently widely accepted, and which offers rules and behavioural

expectations about the most correct conduct towards experimental subjects and respondents, employers, sponsors, other researchers, assistants and students.”

I read the university policy and procedure on research ethics.

I undertook to:

- Respect the dignity, safety and well-being of the participants. I will also respect anonymity and confidentiality;
- Acknowledge and recognise others’ ideas, designs and writing;
- Reference my work accurately according to my chosen reference technique;
- Seek an ethical clearance certificate from the university of Zululand Research Ethics Committee to allow this study to progress; and
- Provide each participant with a consent form and covering letter that explains the purpose and nature of the research.

1.6 RESOURCES

This research has no special resource implications. Current resources are enough, and apart from the usual research and travel grants, no additional institutional resource allocation was required.

1.7 FEASIBILITY

This research will not pose any challenge in terms of infrastructural and financial resources. Since fieldwork will be conducted in five schools. No difficulty is anticipated in accessing information as long as permission is granted beforehand by the Department of Education.

1.8 INTELLECTUAL PROPERTY AND INNOVATION

The World Intellectual Property Organisation defines intellectual property (IP) as creations of the mind: inventions, literary and artistic works, and symbols, names, images and designs used in commerce. The researcher is aware that the IP rights are set out in the Publically Financed Research and Development Act of 2008. Other than the usual copyright issues, the researcher does not expect any special intellectual property rights to emanate from this research.

1.9 CONCLUSION

The introduction and the background to the research were explained. The research problem is the performance of Grade 12 learners in Accounting. This chapter highlighted the problems that affect academic performance of the grade 12 learners in accounting and exposed factors that might be contributing to the challenges. An intervention is needed to increase the number of learners taking accounting. Learners have developed negative attitude towards accounting and do not put enough effort to do well in the subject. Practising professionals could be involved to attract learners into engaging with the accounting profession and to inform them about career opportunities in accounting.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

Accounting practitioners, academics and professional bodies have expressed the concern that the quality of Accounting education is in decline. There is evidence suggesting that current Accounting programmes fail to teach Accounting learners many important skills, and the importance of teaching. Accounting has been highlighted and affirmed by various stakeholder groups. The importance of teaching Accounting was promoted initially by the Accounting Education Change Commission (AECC), first in 1990 (AECC, 1990) and again in (AECC, 1993). In these statements the AECC accorded high-priority status for the role of teaching in the academy and called for innovative implementation efforts and educator idea sharing based upon reports of valuable educator experiences.

More recently, the Pathways Commission in the United States called for reform of Accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission (Pathways Commission, 2012: 63) Beyond the United States, Higher Education Institutions (HEIs) around the world are increasingly recognising the importance of good teaching, as indicated by calls for reform in various countries, including Australia. Emphasis on the importance of teaching effectiveness to Accounting education in Australia has, in fact, been confirmed over the years by studies such as (Mathews, Brown & Jackson, 1990; Ramsden, 1995; Bradley, 2008; Commonwealth of Australia, 2009; Hancock, Kent, Tempone, & Segal, 2009; Cappelletto, 2010; Devlin & Samarawickrema, 2010; Evans, Burritt & Guthrie, 2010).

Educators are encouraged to be better educators, but are given little guidance as to what they can do to improve their teaching. This raises the following important question for Accounting educators: What resources are available for those who are interested in improving their own teaching of Accounting or that of others? One option for providing teaching is to focus on educator's perceptions, particularly those of educators considered to be exceptional teachers. For

example, Fink (2012:6) suggests that one powerful option for improving teaching is to learn from the outstanding teachers around us.

The Accounting profession around the world has struggled to attract bright learners into the accounting profession. This has also received serious interest among accounting academics. Over the past 10 years, it has been found that the numbers of United State students who pursue Accounting as a major in universities and progress into an Accounting career has declined. Much has been undertaken in an attempt to determine the causes of this unfavorable situation (Kalma & Gallhofer, 2012).

2.1.1 What is accounting education?

Accounting is about recording and control systems that define and monitor behaviour. It holds people to account and it enables judgment to be made. It is perceived as rationale, calculative and objective type of a discipline (Gray & Laughlin, 2012), but calculative mode of cognition; Accounting often over-simplifies complex realities which in practice, operate in people organisations and social systems (Bracci & Llewellyn, 2012). This can result in accounting being used as rhetorical tool for advancing truth claims to legitimate organisational activities and interests (Holm & Zaman, 2012). Boyce., Geer, Blair, and Davids (2012) emphasises that it is important that education is effective and recognises that accounting interprets and interacts with individuals' behaviour and human social systems and requires a conscientisation of the interaction between accounting and the real world (Boyce, et al. 2012).

Accounting develops learner's knowledge, skills, values and ability to make informed personal and collaborate financial decisions. By engaging with this subject learners are equipped with a host of valuable skills including organisation, financial management problem solving skills, critical, logical and analytical abilities, presentation and communication of financial ethical judgment, definitions and integration of theory and practice. Accounting also aims to equip learners to deal confidently with the demand of an Accounting profession. The subject encompasses knowledge, skills and values that focus on the financial, managerial and auditing field. These knowledge, skills and values must pay attention to be constitutional goals of South Africa, which include legitimacy, accountability, accessibility, transparency and ethical behaviour.

2.2 History of Accounting education

The ways of learning about Accounting were broadly the same in the early modern period as they are today. The increased provision of Accounting education in the form of books and classroom instruction may be attributed to the knowledge requirements of youths planning to enter a commercial counting house, but it went far beyond that. The target audience is revealed by the vast number of classified advertisements that appeared in the columns of publications that are now readily available as since 17th and 18th Century (Tazawa, 2004).

Modern Accounting education in China has been in existence since the 1920s, although Accounting practice has a history of more than 3000 years (Lin & Deng, 1992; Gao, 1995). Accounting education has developed rapidly since 1979 paralleling to the development of China's socialist market economy. Economic reforms have created not only a need for more well-trained Accountants suitable for market-oriented companies, but also a need for an independent auditing profession (Tang, Cooper, & Chow, 1994; Xiao & Zhang, 1999). As a result, there are now about 12 million Accountants in China according to the Editorial of Accounting Research (1997). This imply that learners are provided with support to improve their academic performance at school level.

The Chinese Accounting education system is a multilayered system which has been developed, consisting of Higher education (HE), post-secondary training, and short course training. The Chinese HE provides four levels of academic qualifications: three-year doctoral degrees, three year Master's degrees, four-year Bachelor's degrees, and two to three-year diplomas. Since 1979, two types of professional Accounting qualifications have been introduced in China. One is for accountants working in industry, commerce, and the government. This type consists of four levels: accounting technician, assistant accountant, accountant and senior accountant (Kember, 1997).

To qualify, one has to take the designated national examinations administered by the Ministry of Finance. The other type is the certified public Accountant qualification which is mainly designed for independent auditors. This qualification can be obtained by taking the designated examination organised by the Chinese Institute of Certified Public Accountants (CICPA). Chinese Accounting educators face a huge task. Apart from educating undergraduates and postgraduates, continuing

education must be provided to update Accountants' knowledge and skills. This imply that if learners are not thoroughly prepared and supported they are not going to be able to pass beyond first year level at higher education or post schooling. This is also argues by Lumadi (2014) that most of the students who struggle at school ultimately drop-out because they lack solid foundation of knowledge and skills pertaining to a subject. This has been evidence even after passing their matric or National senior certificate (Hoadley & Jansen, 2009).

Not surprisingly, the current level of education received by accountants and auditors is low, with many having undergone no formal training (Gao, 1992, Xiao & Zhang, 1999). Owing to the shortage of certified public Accountants, only a small percentage of companies are audited (CICPA, 1996). It has been illustrated that rapid development of a market-oriented economy means that the demand for qualified accountants will grow steadily or will not grow if performance of learners in Accounting is always regarded as poor (The State Council, 1996). Regarding accounting education as a priority, both the government and the CICPA have set short and long-term objectives (MoF, 1995; CICPA, 1996).

Accounting ceased to be taught in schools and colleges during the 'Cultural Revolution', and when basic education regained its momentum in the late 1970s the teaching force was characterised by ageing, outdated knowledge, and low qualifications. Since then, measures such as retraining courses, and developing international exchange programmes have been taken to improve students' learning outcomes in Accounting, while the government plays a key role in the quality enhancement. In recent years, the government has initiated a research assessment exercise in school which is ranked according to the number of publications and the frequency of published papers being cited. Although the recent developments are considerable, accounting education in universities and colleges still suffers from a number of problems. All these problems have a negative effect on the quality of education. The first problem is that teachers are demotivated. Due to relatively poor conditions, universities have had difficulty in retaining teachers (especially younger ones). Many of those who do stay are not enthusiastic about their job.

Old-fashioned teaching approaches are another obstacle. The traditional teacher-centred approach is still commonly adopted (Lin & Deng, 1992). Teachers concentrate on passing knowledge on to

learners, largely neglecting the development of students' learning abilities and skills. In addition, there is still not much interaction between teachers and learners in the classroom. Techniques such as small group tutorials student presentations and group course work assignments are rarely used although case studies and essay writing are becoming more popular (Yang, 1998).

A fourth problem is that research in Accounting education is underdeveloped, although remarkable advances have been achieved in the last few years (Lin and Deng, 1992). Research consists, for example, largely of translating accounting theories and standards from foreign sources, without necessary integration with the environment. Furthermore, it was found that there inadequate empirical, quantitative and multivariate research (Xiao & Pan, 1994; Carroll & Liu, 1995). However, the prevailing reward mechanisms have resulted in an emphasis on quantity rather than quality. Consequently, teachers are less motivated to undertake any form of quality research and, if they do, they change research topics frequently.

Inadequate Accounting textbooks and other teaching materials represent another problem. Continuing curriculum reforms are important for improving quality and meeting the requirements of the new economic system, but they have resulted in constant changes in the contents of the textbooks. Also, most textbooks are translated from foreign texts. The system for assessing faculty performance and teaching quality is also ineffective. Globally, majority of rural schools have skewed allocations of resources which hinder proper teaching and learning. (Hoadley & Jansen, 2009)

Lin and Deng, (1992) assert that certain faculty performance evaluation measures were only adopted in few subjects without monitoring that the measurement criteria were usually vague, and that promotion was still largely based on seniority (as reflected by age and length of time in employment in one company). In addition, although teaching quality assessment has been performed on some selected subjects, it is not on a regular basis. Such assessment is mainly internal. Further, effective assessment instruments have not been developed (Lin, 1995).

2.3 THEORIES OF TEACHING AND LEARNING APPLICABLE TO ACCOUNTING EDUCATION

Curriculum is a complex issue that cannot be divorced from a range of issues like politics, power relations, economics and societal conditions since all of these impacts on the curriculum and its delivery (Giroux, 1996; Pinar, Reynolds, Slattery & Taubman, 1995). Furthermore, Giroux, (1994:37) indicates that it is impossible for teachers to become agents in the classroom without a broader understanding of politics and the emancipatory possibilities it provides for thinking about and shaping their own practices. The context of learners is clearly critical to the curriculum and how both teachers and learners perceive it. Another critical aspect of curriculum is its translation from policy and theory into practice. Here teachers are the key agents and it is therefore imperative that policy makers do not ignore these most important agents in the transformation process. Teachers need to be critically engaged with curriculum issues by asking the critical questions, for example, ‘what knowledge is of most worth?’ and, ‘why’, as well as ‘what, does this mean for teachers and learners?’(Giroux, 1994). Giroux (1994) argues that the curriculum needs to affirm and critically enrich the knowledge learners use to inform their lives. In other words it needs to be meaningful and relevant to learners. Jacobs, Vakalisa and Gawe (2016:48) in their timeless and unchanging perennial teaching model, indicate that teaching rests on four important concepts namely aims and objectives, content, methods and evaluation.

The role of the teacher is thus crucial in delivering a curriculum that is current and relevant to learners. The idea of importance of the teacher as a knowledge constructor is supported by Nieman and Monyai, (2006:7) and Maphalala (2016), who argue from a constructivist approach to learning. Nieman and Moyai, (2006) posit that the constructivist approach is based on underlying assumptions that, amongst others, knowledge is constructed from experience and that learning is an active process in which meaning is developed on the basis of experience. Without effective teaching, buy-in and support from teachers, the implementation of new curricula and intended learning will only occur by chance. Teachers need to be able and willing to become constructors of new knowledge by critically engaging in new curricula.

Teachers need to be willing and able to translate new curricula into practice by adapting their existing frames of reference, and to place the new knowledge into the context of the learning environment in which they work in a realistic and meaningful manner and in such a way that learning occurs effectively. Steyn and Wilkinson (1998: 203) emphasise that the curriculum design of the NCS is based on a combination of different curriculum theories which identify the following four main theoretical philosophies upon which Outcomes-Based Education (OBE) for Accounting as a subject in South Africa was based: Behaviourism, Social reconstructivism, Critical theory and Pragmatism.

2.3.1 Behaviourism

This theory is based on the idea that each lesson should result in a desirable change in the Behaviour of a learner (Jacobs, 1999:101). OBE has behaviourist characteristics in that it describes outcomes. These outcomes include active verbs like demonstrate, collect, analyse and identify that relate to observable behaviour (Geysler, 2000:32). Learners of Accounting are expected to be active, participate in teaching, learning and demonstrate, collect and observe the important information. (Bush, 2006:14) suggests that behaviourism supports the principle that all learners have potentials. This is one of the beliefs of an outcomes-based philosophy that given the necessary support and opportunities all learners are able to succeed.

2.3.2 Social reconstructivism

Social reconstructivists believe there is a need to change the existing position of power through transformation, empowerment and liberation (Steyn & Wilkinson, 1998:204). This philosophy is evident in the first principle of the National Curriculum Statement (NCS), namely social transformation aims at correcting the imbalances of the past through redress and equal opportunities for all citizens of South Africa. This acknowledges that learning is broadly accepted as a constructive process. Learners of Accounting are expected to be transformed through knowledge

Constructivism is based on the idea that learners should assist in constructing knowledge that is relevant to their lives. Learners should acquire the skills to learn. What learners learn is not as important as how they learn and with these skills learners would be able to learn whatever they wish to. Jacobs et al. (2016) relates a currently accepted view in line with constructivist theorists

that learners bring their own understanding of reality to the classroom. The teachers' task is to assist them in aligning their knowledge with new information through reflective thinking.

According to constructivism, learning is individualised, social and occurs in context, and knowledge is acquired through active constructing and reconstruction of meaning (Nieman & Monyai, 2006:7). Furthermore, Nieman and Monyai (2006) identify the following assumptions underlying constructivism: Knowledge is constructed from experience, learning is a personal interpretation of the world, learning is an active process in which meaning is developed on the basis of experience, conceptual growth comes from negotiation of meaning, sharing perspectives and the changing of internal representations through collaborative learning and learning should happen in real settings. Testing should be integrated and not treated as a separate activity. Constructivism has implications for the way in which teachers facilitate the learning process in their classrooms. Teachers cannot simply transfer knowledge without getting learners to engage actively with the content where the *how* and *why* of what is being taught is as important as the *what*. Within OBE learners should not be passively receiving information, but they should rather be actively engaged in constructing knowledge as they strive to make sense of their worlds.

Constructivist learning theory emphasises the role of learners in their active engagement in activities in constructing their knowledge, where the learning environment is aligned to the learning outcomes resulting in independent learning. There is constructive alignment whereby learning outcomes, teaching and learning activities and assessment are closely coordinated (Seifried, 2012; Tan & Ferreira, 2012). In accordance with constructivism there is meaningful and cognitive stimulation where learners of Accounting should discover ways to solve problems, learn to discuss ideas and develop extra activities of their own accord.

2.3.3 Critical theory

The central argument around this theory is that everyone needs to acquire and use critical thinking abilities. Learners of Accounting learn to think critically using information effectively after they've been taught by teacher. Emphasis should therefore, not be as much on teaching learners what to think, but rather on teaching them how to think critically. Jacobs (1999:104) argues that the following four variables form the cornerstone of this theory. Teachers should be treated as

people who can think for themselves. They should be willing to share their curriculum experiences with others. Subject matter and content should be interesting and exciting for learners. They should gain knowledge and skills that are relevant and suited to their needs. They should learn to examine moral values, which means this include milieu and the culture of a school should be entrenched in its curriculum. It should be underpinned by reflection and deliberations. Similarly, Steyn & Wilkinson, (1998:204) regard the key focus of this philosophy as the transformation and freedom of groups or individuals from being regulated towards being critical and questioning. One of the principles of OBE is that teaching should be learner-centred. Teachers who seek to engage learners actively also lead learners in critical engagement with the subject or learning area content. This is in line with working towards the first Critical Outcome which proposes that learners should be engaged in critical thinking skills. The purpose statement of the National Curriculum Statement for Accounting (DoE, 2003:9) suggests that learners of Accounting should be able to develop critical, logical and analytical abilities and thought processes. The emphasis on critical thinking in the new curriculum reflects this theoretical position.

2.3.4 Pragmatism

Pragmatism is a philosophy based on usefulness (Geysler, 2000:34). The curriculum focuses on the learners' experiences and interests that prepare them for life. Within the NCS framework, there is a strong focus on engaging learners in the solving of real-life problems. This is related to the first critical outcome, which speaks to learner's ability to solve problems and make decisions. The Accounting curriculum proposes that learners should be able to relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice. (DoE, 2003:9). Learners of Accounting should be taught how to apply the knowledge and skills related to different subjects in the solving of problems they could face in the world, both in their private and professional lives.

2.4 APPROACHES TO TEACHING AND LEARNING

Ramsden (1992:44) writes that an approach to learning describes a relation between the learners and the learning of what they are doing, within the literature. A relational view characterises a learning approach as a combination of a strategy underpinned by a particular motivation (Biggs, 1987, Marton & Booth, 1997). These are related to two factors in particular learners'

characteristics and perceptions of the learning context. Investigations into the former focused encouraging better learning through better teaching on conceptions of learning and the notion of deep and surface learning (Saljo, 1979, Van Rossum & Schenk, 1984, Marton & Saljo, 1984; Marton, 1993; Crawford, 1994; Marton & Booth, 1997). As these were classified according to conceptions identified in an earlier study Sa'ljo' (1979), the opportunity for peculiarly Accounting characteristics to emerge was somewhat restricted. Nevertheless, Cukurova, Bennet, Abrahams (2017) note the high proportion of learners who perceived learning as a process of knowledge acquisition and or application.

It is generally believed that learners will adapt their approach according to their perceptions of the learning environment (Ramsden, 1992; Biggs, 1993). This has been defined as including teaching methods, curriculum and assessment and also the culture of the department or institution (Ramsden, 1992). Jackling, Wigg Williams and Wines (2004) report lower levels of achievement among those first year Accounting students who perceived that learning Accounting was primarily a matter of memorisation. Gow, Kember, and Cooper (1994) attributed an increased reliance on surface learning approaches. The lesser the learner are actively engaged they tend to memorise information, which will only assist them in passing their grade 12 but struggle to progress beyond first year module at higher education institution.

Freidlan (1995) found that a less traditional teaching approach (such as a variety of course delivery methods and an emphasis on critical analytic thinking skills) was more successful in engendering realistic perceptions of Accounting among learners than those who were taught under a conventional regime. Mladenovic (2000) was also concerned to change learners' negative perceptions of Accounting. Friedlan's (1995) found in his study that learner perceptions altered a series of factors within the learning environment (curriculum, teaching methods and assessment) and in a manner where each was congruent with the other. It was found that this aligned approach achieved more success than strategies aimed at altering teaching methods alone. Approached to teaching and learning can be classified into teacher or learner centred approach.

2.4.1.1 Teacher-Centered Approach to Learning

Taken to its most extreme interpretation, teachers are the main authority figure in a teacher-centered instruction model. Learners are viewed as “*empty vessels*” who passively receive knowledge from their teachers through lectures and direct instruction, with an end goal of positive results from testing and assessment. In this style, teaching and assessment are viewed as two separate entities; student learning is measured through objectively scored tests and assessments. Direct instruction strategy is regarded as the most common broad plan that fit teacher centred approach.

2.4.1.2 Learner-Centered Approach to Learning

While teachers are still an authority figure in a learner-centered teaching model, teachers and learners play an equally active role in the learning process. The teacher’s primary role is to coach and facilitate learner learning and overall comprehension of material, and to measure learners learning through both formal and informal forms of assessment, like group projects, learner portfolios, and class participation. In the learner-centered classroom, teaching and assessment are connected because learner learning is continuously measured during teacher instruction.

2.4.2 Teaching and learning strategies that can be used in teaching Accounting at school

These strategies are the broad plan that the teaching can used to assist learner to acquire knowledge, skills, ability and values in Accounting

2.4.2.1 Direct instruction strategy

Direct instruction is a teacher-centred strategy that is based on the behavioural views of learning where modelling, practice and reinforcement are key strategies. In this strategy learners learn best when the teacher takes them through the steps of learning and helping them to see both the purpose and the results of each step. 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.

2.4.2.2 Problem solving

This is a learner-centred pedagogy in which learners learn about Accounting or any subject through the experience of problem solving. The purpose of this strategy is to advance learners' cognitive skills through real-life situations such as the solving of challenges by enhancing effective learning (Jacobs, 2016). This type of an approach can be used to assist learners in recording transaction transactions by using source documents, for example, learners can be provided with problems which are created by an inexperienced bookkeeper.

2.4.2.3 Case study teaching strategy

A case study teaching method is a powerful learner-centred teaching strategy that can be used in many learning opportunities in accounting. This method can be used when learners are given different cases based on different contents, such as budget, VAT, or manufacturing. The use of this strategy can empower learners with critical thinking (Maphalala, 2016). This approach can also be used in cooperative learning, where learners are actively learning (Jacobs, et al. 2016). Learners are expected to examine the budget or manufacturing and base their attempts to make decisions on their knowledge of the content area. 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).

2.4.2.4 Cooperative strategy

Cooperative learning is a strategy which intends to organise classroom activities into social learning experiences. The task would require mutual collaboration and support among students (Maphalala, 2016). Relevant topics like the budget in grade 12 can be taught using this strategy. 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. Kalpana (2014) states that learners need sufficient background knowledge regarding the agenda of the discussion to be able to discuss the relevant issues.

2.4.3 The relations between conceptions of teaching, perceptions of the teaching environment and approaches to teaching

The interest in approaches to teaching emerged as a natural extension of research into learning approach. Here the main focus has been on educators conceptions of teaching-literature search by Kember (1997). Furthermore, Kember (1997) states that a significant proportion reported using a phenomenographic approach. This may explain why most studies convey their findings as categories of description. Despite differences in terminology, in the number of categories and how they are demarcated from one another, Kember (1997) considers that there was sufficient commonality among the findings to enable these to be integrated.

Lucas (2002) investigated educators' perceptions of teaching introductory Accounting. One aspect of this investigation was to apply her data to perceptions of teaching to a general model of teaching perceptions explicated by Fox (1983). The findings of this earlier study distinguished between impressions on the basis of a subject content or learner-centred orientation. Of interest here is that Lucas's (2000) analysis confirms these two broad orientations among the academics and also elucidates these from an Accounting perspective.

Fox's (1983) transfer and shaping interpretations are described as a preoccupation with the technical and procedural aspects of the subject with an emphasis on subject delivery through transmission. Similarly, his travelling and growing cognisance of teaching when expressed in accounting language refer to helping learners to explore accounting concepts and, in some instances, to think about their role in relation to the subject. This analysis enables us to gain a picture as to what it means to hold one view or another in Accounting.

Lucas (2002) also reveals certain contradictions and uncertainties in the descriptions given by the study participants of their teaching views, particularly concerning the need for learners to develop a conceptual understanding of the subject. Again, this type of knowledge provides a basis for discussing pedagogy in discipline-specific as well as in general terms. Although implicit in many of the studies into conceptions of teaching, there appear to be few studies that have investigated the relations between conceptions and teaching approach on a more explicit basis. Gow and Kember (1993) argue that teaching approach was an intervening variable in the relationship

between understanding of teaching and student learning outcomes. One area where the relations between interpretations of teaching and learning and reported teaching approaches have been studied is in the sciences.

Trigwell, Prosser and Taylor (1994) maintains these ideas are described as an intention to transfer information using teacher-centred strategies and an intention to encourage learners to engage in meaningful learning by employing learner-centred strategies. The study also investigated the educators' interpretations of teaching and learning in order to explore any possible relationship between approach and conceptions (Trigwell & Prosser, 1996). The researchers identified a statistically strong relationship between conceptions of teaching and approaches to teaching. However, the relationship between conceptions of teaching and of learning was less strong. They point out that, since the object of their research is ultimately to improve teacher development programmes, their main focus is to obtain insights into the nature of the relationships.

Trigwell and Prosser, (1996) report, for instance, those teachers with a more complex understanding could explain what teaching and learning meant to them and how the two related reciprocally. On the other hand, those with less complex conceptions could explain what teaching meant to them, but could not see the point of explaining what they meant by learning (Trigwell and Prosser, 1996). A parallel may be drawn in Accounting where Lucas (2002:198) notes that, whilst all educators expressed some doubt about the relationship between Accounting technique and conceptual understanding and the questions these raise, those who expressed the less complex shaping conception regarded a fundamental revision of, or experimentation with, the teaching of Accounting. Developing an awareness of the relationship between teaching and learning may therefore, be fundamental to improving teaching.

Australia continues to experience a shortage of Accounting learners and a surplus of Accounting teachers, a circumstance blamed on the failure of a variety of teachers in schools and stakeholders to adequately prepare learners for employment. Increased demand for Accountants in Australia started in the early part of this century with the introduction of globalised Accounting standards and significant regulatory reforms alongside an exodus of Practising accountants through retirement and emigration (Coughlin, 2005; Wright & Chalmers, 2010).

In accounting education, the skills gap has been articulated and studied over a long period. For example, the American Accounting Associations Bedford Committee Report in 1986 lamented the failure of accounting education to meet the needs of the profession, as did the Australian governments' commissioned report into accounting education (Mathews, Jackson & Brown, 1990). The Mathews, (1990) report highlights the deficiency in communication and other behavioural skills among Accounting graduates and urges changes to curricula and teaching methods to embed the appropriate skills. The same deficiencies and dilemmas continue to be identified (Albrecht & Sack, 2000; Birrell, 2006; Bui & Porter, 2010; Freeman, Simpson & Taylor, 2008; Hancock, 2009; Jackling & De Lange, 2009; Jackson, 2006).

Research on graduate attributes and the expected competencies in accounting education has flourished in the past decade, including detailed reports, case examples and guidelines (Hancock, 2009; Jackson, 2006; O'Connell, 2010; Vu, Rigby & Mather, 2011). The availability of this literature plus the consultation that have occurred to develop national competency-based standards for Accounting (AQF, 2011; Freeman and Bell, 2010) appear to have resulted in some improvement in the embedding of higher order cognitive and behavioural attributes into Accounting programmes (Vu, Rigby & Mather, 2011). However, there remains significant barriers to the adoption of new curricula and teaching and learning methods (De la Harpe & David, 2012).

The literature identifies a number of issues to explain the delays in integrating school attributes across the Accounting curricula (Jones, 2010). For example, the 'systematic, pedagogical and cultural issues associated with change management, lack of skilled leadership, lack of staff and management ownership, insufficient rewards and resources and inadequate staff support and development' need to be addressed (De la Harpe & David, 2012). Reasons for the failure to embed higher order cognitive and behavioural attributes are circular and self-perpetuating.

High numbers and percentages of NESB students in MPA programmes are blamed for educators diluting emphasis on anything other than numeric skills to enable students to pass (Birrell, 2006; Watty, 2007). This not only lowers the standard of Accounting education (Birrell & Healy, 2008; McGowan & Potter, 2008) but avoids development of the graduate attributes required by the

profession (Cappelletto, 2010). In addition, Accounting educators are not always confident in their ability to teach and assess professional skills (Bui & Porter, 2010). Kavanagh and Drennan (2008), are concerned that the curriculum is too crowded to accommodate extra tasks (Willcoxson, Wynder & Laing, 2010) and often have different expectations from employers (Bui & Porter, 2010; Cranmer, 2006). While some assessment tasks purport to assess graduate skills, in many cases the skill is neither taught nor explicitly identified within the assessment task, learners are often expected to attain these skills by osmosis (Bath, Smith, Stein, & Swann, 2004). Indeed, Vu, Rigby and Mather (2011) argue that assessment regimes discouraging behavioural and higher order cognitive skills are entrenched in accounting education.

A further reason for the delay in embedding graduate attributes in the Accounting curricula is that educators are often reluctant to take on additional unrewarded duties such as engaging in non-traditional methods of teaching and assessment (O'Connell, 2010; Watty, 2007), particularly when universities rank research productivity above teaching excellence (Bui & Porter, 2010; Pop-Vasileva, Baird & Blair, 2014). Challenges face the Professional Accounting Education Constructive Alignment and Curriculum Mapping. The term constructive alignment denotes the process whereby learning outcomes (or objectives) are made explicit using verbs to describe a learning activity that is then aligned to teaching and assessments (Biggs, 1999; Biggs & Tang, 2007).

Programmes not internally aligned can lead to poor quality learning and lack of alignment is a major reason why learners adopt a surface approach to learning (Biggs, 1999). Constructive alignment can be applied to both individual courses and whole programmes, and can be used for aligning all aspects of teaching and learning to graduate attributes. Curriculum mapping is an evaluative tool to check for alignment by recording and analysing learning outcomes and assessments within courses or across programmes (English, 1978). Curriculum mapping identifies the skills and content taught along with assessments to allow vertical articulation and alignment with academic standards or outcomes; it helps to identify alignment, gaps, overlaps, inconsistencies.

2.5 CHALLENGES IN ACCOUNTING EDUCATION

Challenges of accounting education is that the curricula do not offer a foundation for lifelong learning, which elsewhere is now considered as a fundamental objective of accounting education. IFAC (1996) stresses that a programme of accounting education and experience must emphasise a set of knowledge, skills and professional values broad enough to enable adaptation to change: individuals who become qualified professional accountants should be characterised by striving constantly to learn and apply what is new. Needles (2001) posits that lifelong learning is characterised by the notion of learning to learn or self-directed learning, which is defined as developing skills and strategies that help one learn more effectively and use these effective learning strategies to continue to learn throughout one's lifetime.

However, in Libya, the traditional approach to accounting education is still ascendant, with the emphasis on the transfer of knowledge, and with learning defined and measured strictly in terms of knowledge of principles, standards, concepts, facts, and procedures at a point in time. It seems that both the accounting profession and Accounting educators have overlooked this important element of developing learners' ability to adapt to change. Moreover, there is no evidence in the curricula of sufficient attention being given to general skills and professional values as defined by IFAC (1996). The importance of cultivating critical thinking skills, emphasised by the IFAC as an essential learning outcome in accounting educational programmes, has largely been ignored in the design of the Accounting curricula. Three other general areas are frequently identified as problematic in accounting education:

- **A shortage of qualified Accounting educators.**

Since Libya initiated her ambitious development plans in the 1980s, the country has experienced tremendous changes, an important aspect being the strategic focus on the non-oil sectors. Large sums have been allocated to establishing industrial companies in these non-oil sectors. This and other private sector expansion has increased the demand for qualified accountants, as discussed above and, in turn, this has led to an increase of accounting education programme provision. However, it has not been possible to recruit enough Accounting academics in line with this expanded provision. This shortage has been worsened since UN sanctions made it almost impossible to recruit from overseas and for foreign experts to visit and teach in Libya. The sanctions have made it very difficult for

Libyan academics to attend conferences and courses overseas that would have been important for staff professional development and academic advance.

- **The unfit marriage of academic teaching and professional training in the Accounting curriculum**

The designing of a good curriculum plays a crucial role in any kind of education, accounting education being no exception. A key feature of Libyan Accounting education is its emphasis on technical expertise and technically-oriented training. As a result, the curricula for Accounting students heavily concentrate on Accounting mainly bookkeeping and reporting alone, inter alia, financial Accounting and auditing; there is too much concern with specific accounting techniques in the curricula; and large numbers of Accounting courses focus on detailed accounting procedures.

Although the new curricula have increased the coverage of non-accounting subjects and general knowledge and skills, the coverage is inadequate, as the curricula would be expected to meet both academic standards and the needs of professional qualification. It has been argued (IFAC, 1996) that the changes in Accounting education need to meet the dynamically expanding demands of the profession, and entrants to the Accounting profession should be more broadly educated, including training in basic competence and learning skills. This will require a switch in focus from one of simply learning a body of knowledge to one of developing a process of continuing learning. It will also require Accounting classes that focus broadly on information development and dissemination, not on a narrow definition of Accounting (Sundem & Williams, 1992). There is no evidence that adequate attention has been given to these changes and focuses in Libya.

- **Inadequate accounting research**

It is undisputed that accounting research is a powerful source of improving accounting practice, teaching and learning, and so is an important element of Accounting education. It can serve as a gateway for a country's development in accounting education and the profession. In Libya, accounting research is almost non-existent, first, because the shortage of faculty means they have to spend most of their time in the classrooms to deliver programmes, and secondly, because much effort has been expended on translating Western

accounting writings and textbooks. Technically, most Libyan accounting research has concentrated on basic Accounting concepts and have been limited to qualitative interpretations, thus fostering some practical applications and deriving some abstract generalisations.

Most Accounting researchers (Dou & Domuan, 1979; Kilani, 1990) have tried to induce an accounting framework based on the principles of political economy of the Green Book, anti-market rhetoric and Islamic wisdom. For example, in the paper entitled Accounting under the Green Book's Philosophy of the Partners, not Wage Workers, Duo and Domuan (1979) argue that the principles of Western accounting do. Accounting education in Libya do not fit the Green Book's philosophy. They go on to propose what they call the 'point system' to distribute income among the partners (workers) rather than wages. Clearly, the quality of teaching depends on the competence of the faculty, which in turn hinges on the faculty members' schooling and communication skills.

There are many issues raised by standards for global accounting education. Some of the major issues faced by standard setters are how to instill the characteristics of lifelong learning in future professional accountants through accounting education, how to design and implement a programme of accounting education that achieves the objectives of the prequalification education, and how to develop awareness of the need for improvement in Accounting education and encourage the development of Accounting education. Another major issue surrounding global accounting education is research.

There will need to be research into specifications of appropriate assessment methods, competencies, professional attitudes and ethics, variations in nationally imposed requirements, and supply and demand for accountants and auditors who can produce and audit transnational accounts. Furthermore, enforcement of education standards is a complex issue. Clearly, IFAC can work through member bodies to monitor compliance for candidates to membership, but this does not solve the problem in most countries where laws, regulations, traditions and curriculums must change. To address these challenges, the academic community must be involved more fully than it has been in the past. Heading the effort to accomplish this task globally is the International

Association for Accounting Education and Research (IAAER), which was founded in 1984 in advance of the Kyoto Congress (Kerreman, 2002).

The mission of the IAAER is to promote excellence in accounting education and research on a worldwide basis and to maximise the contribution of accounting academics to the development and maintenance of high quality, globally recognised standards of accounting practices. By 1989, IAAER incorporated both academic and professional organisations into its membership and governance structure, thereby becoming a hybrid federation of associations as well as an individual membership organisation. It was granted representation on the IFAC education committee in 1992, and became a member of the consultancy group of the International Accounting Standards Committee (IASC, 1995).

- **Accounting education in development**

One of the challenges facing a global accounting education is the quality of education of accountants, academics and teachers in developing economies. A round table of accounting academics from Africa and around the world held in South Africa (Needles, 2005) has identified weaknesses in learners' education and post-graduate practice. Learners who are coming from emerging economies are often not adequately prepared and do not always reflect the diversity of the population. Also, they face serious economic and health issues. The following weaknesses of prequalification education were identified as follows: The quality of academic education for pre-qualification needs improvement, There is too much emphasis on bookkeeping in the accounting curriculum; teachers lack knowledge of international standards and practices. There is a lack of adequate resources for schools and HE, Professional ethics are not taught as a separate subject. Although these observations related mainly to sub-Saharan Africa, they can be applied to most developing economies of the world.

- **International Accounting Education Standards Board (IAESB)**

The most important development in global accounting education has been the increased role that the IAESB is playing in developing high quality standards and other guidance to strengthen accountancy education worldwide (IAES, 2013). The IAESB focuses on prequalification accounting education, practical experience and training, assessment, and the continuing professional education needed by accountants. The IAESB provides a global perspective on education with due process and public interest oversight.

2.6 ROLE AND RESPONSIBILITY

2.6.1 Teacher

The following roles of the teacher in accounting education are identified:

- **Learning mediator:** Teachers are expected to mediate learning in a way that is sensitive to the diverse needs of learners including learners with barriers to learning. In order to do this effectively they are to have a high command of their subject knowledge as well as a thorough knowledge of teaching strategies that is appropriate to the context in which they find themselves;
- **Interpreter and designer of learning programmes and materials:** Teachers should have the ability to interpret learning programmes and or materials that are provided. Beyond interpretation they should also be able to design original materials and resources to be used in their teaching;
- **Leader, administrator and manager:** Teachers should make decisions in their classrooms, manage classroom activities and execute administration duties effectively. All of this should be done democratically and in support of learners and colleagues;
- **Scholar, researcher and lifelong learner:** Teachers should engage in lifelong learning where they achieve personal and professional growth through research and further studies, in order to stay abreast of developments in their field; and
- **Assessor:** Teachers should understand that assessment is integral to the teaching and learning process and as such integrate it effectively. Teachers are expected to know and understand the purpose of assessment, assessment methods, tools and techniques and also provide relevant feedback to learners (South Africa, 2000a:A-47)

Teachers should be able to design formal and informal assessment tasks at an appropriate level in order to fairly assess learner's progress. Furthermore, it is expected that teachers keep accurate records of assessment. Teachers will be able to analyse assessment results as a reflective process in order to design teaching and learning experiences.

Learning area subject discipline phase specialist teachers should be well grounded in the knowledge and skills related to their particular discipline. They will know about different approaches to teaching and learning and use them appropriately in their context. (South Africa, 2000a: A-47).

From the above-mentioned we can conclude that the policy is clear about its expectations of teachers and the roles and responsibilities they need to fulfil within education and society as a whole. There is no doubt that teacher's play a critical role in the effective delivery of the curriculum and the quality of a teacher is what matters in the classroom (Mason, 1999:143).

2.6.2 The role of context in curriculum implementation

Whilst policy is quite clear about what is expected from teachers as the implementers of the curriculum, the question is whether this policy takes into account the realities that teachers face in their particular contexts. Harley, Barasa, Bertram, Mattson and Pillay, (2000:297) report that from fieldwork conducted in schools, school context had a considerable influence on how teachers were able to prioritise and practice their roles. For example, a poorly-resourced school would make it difficult for teachers to use a variety of teaching techniques when all they had was a room, a chalkboard and chalk with no calculators that are the most resources for teaching Accounting in schools.

At the other end of the spectrum there are schools that provide a context and ethos that create an environment in which teachers are able to perform their roles effectively. South African schools are very diverse, ranging from very affluent schools with elaborate buildings and ample physical amenities to very poor schools, some without very basic facilities like sanitation and electricity. This is a legacy inherited from an era when educational institutions divided across racial lines

which were unequally subsidised by government. (Blignaut, 2007:54) suggests that educational transformation often fails, because the unique circumstances of schools are not provided for.

2.6.7 The role of curriculum materials including textbooks in accounting curriculum delivery

Loewenberg (1996:7) argues that although the design and distribution of curriculum materials is one of the oldest ways of attempting to influence teaching, it is not always successful for a number of reasons. Apple (1990) critiques curriculum materials amongst other factors that have resulted in the de-skilling of the professional work of teaching. Another reason cited by Loewenberg (1996:7) emphasises that reasons for curriculum materials being unsuccessful are that they do not consider the teachers and their context. Teachers need to manage factors like context, curriculum materials and other resources. Effective teachers need to adapt their teaching style to suit different needs within the environment in which he or she teaches. Teachers need to use the learning and teaching support materials including resources within textbooks and adapt them in a way that makes sense in their unique contexts.

2.6.4 Assessment

Assessment is an integral part of teaching and learning. In Grades 12 assessment consists of informal daily assessment and a formal programme of assessment. The informal assessment is for developmental purposes while the formal programme of assessment is moderated both internally and externally and forms part of the learners' promotion mark. The programme of assessment in Accounting contributes (25%) of the learners' final promotion mark and the end-of year examination contributes the remaining (75%).

2.6.5 Learners

Accounting aims to equip learners with knowledge skills and attitudes that they will be able to apply in their personal and professional lives. Learners must be able to adapt, participate and survive in an economically complex society (DoE, 2002b:4). Entrepreneurship is an important focus within the learning area, which will enable learners to become job creators rather than merely job seekers. Accounting learners are able to acquire knowledge, skills, value and ability to make informed personal and collaborate financial decisions.

Accounting learners should be able to identify and solve problems and make decisions using critical and creative thinking, work effectively with others as a members of team, group, organization and community, organize themselves and their activities responsibly and effectively, organize and critically evaluate information, communicate effectively using visual, symbolic and or language skills in various modes 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

2.6.6 Language

Accounting education is a process in which language plays a primary role in the construction of individual learner's identities (Chau, 1996). Lauvie (1987) states that it is already a made connection between Accounting and language (Belkaoui, 1978 & Morgan, 1988) for example he suggests that accounting literacy language corresponds with grammatical rules. The language or discourse of Accounting could be involved in the construction of learner subjectivities which surreptitiously advances the prevailing social order. Chau (1996) suggests that conventionally, accounting education initiates learners into the values and language of the profession, a rhetoric of scientism and positive epistemology a vocabulary characterised be a sense of objective truth (Love, 1992).

2.7 CONCLUSION

The literature stated that Accounting practitioners have expressed concern that the quality of accounting education is in decline. Accounting teachers are encouraged to be better educators, but are given little guidance. Accounting profession around the world has struggled to attract bright learners into the accounting profession. Literature reveals the number of challenges that are faced by Accounting teachers e.g. inadequacy of Accounting resources and teaching material. Challenges of teaching Accounting embrace that the curriculum does not offer a foundation for lifelong learning.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

The previous chapter was about literature review. In this chapter, the presentation of 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. How the study collected data to answer to the following questions:

- What is the level of performance obtained by Grade 12 learners in Accounting in the Zululand district?
- What are the factors that contribute to learner performance in Accounting in the Zululand District?

3.2 RESEARCH DESIGN

In this study the researcher has used qualitative data to gather the information from participants. The reason the researcher used this particular design was because the qualitative research approach allowed the researcher to engage with participants in conversation about the academic performance of Grade 12 in Accounting. The qualitative method allowed me to gain understanding of the participant's perceptions and experiences sharing experiences of teachers to lead to new understanding.

The approach use in this study is thus qualitative. Qualitative study variables are generally not controlled (Henning, Van Rensburg & Smit, 2004). Qualitative research would be to understand social life and seek to extract participants' experience mean and beliefs. The main reason why the researcher used in this approach was to engage with participants in conversation about the academic performance of Grade 12 learners in Accounting in the Zululand district. The qualitative research method tends to be detailed and rich allowing comments on lived experiences (McMillan & Schumacher, 2006).

According to McMillan and Schumacher (2010) qualitative research is an enquiry into the perceptions of learners during face-to-face situations by interacting with selected participants in their natural setting. McMillan and Schumacher (ibid) also state that qualitative research describes and analyses people's individual collective social actions, beliefs thought and perceptions. This type of approach in research allows the researcher to interpret phenomena in terms of meaning that people assign to them. Furthermore, Flick, von Kardoff and Steike (2004) emphasise that qualitative research is relevant to social science studies, owing to pluralisation of life worlds. This pluralisation requires a new sensitivity to the empirical study of social issues.

A qualitative study focuses on social processes and the meanings which participants attribute to social situations. This type of study involves social interaction in the field with the subjects of the study. This is supported by McMillan and Schumacher (2010) illustrating that qualitative study is imperative for theory generation, policy development and improvement of good teaching practices. The researchers used a qualitative research method as the main research method to know and understand how people do things.

3.3 SAMPLING PROCEDURES

Sampling is the selection of participants of the study. De Vos, Srydom, Foucher, and Delport (2002) define a sample as the element of a population considered for actual inclusion in the research study. The study of sample is undertaken to understand the population from which the sample was taken. Sampling is necessary in research as the population of which particular phenomena is to be studied is in most cases so representative of the entire population. Yet if a small number of participants are engaged in purposeful sampling, the findings can only be transferred and not generalised. In this study the research sought to gain more information about the academic performance of Grade 12 learners in Accounting in the Zululand district.

Kumar (2014) categorises sampling procedures into two groups which are probability and non-probability sampling. In probability sampling each individual within the population would get the same chance of being chosen as part of the sample. According to Neuman (2014) non-probability sampling methods like theoretical and purposive sampling techniques are mostly used in

qualitative research rather than random sampling where the subject for the sample is randomly selected from the list of the population.

In this study purposive sampling was used. Purposive sampling was used because it is the type of sampling which was most appropriate for qualitative research. In purposive sampling the researcher selects the sample based on judgment. Purposive sampling was used to identify the geographical area and schools. McMillan and Schumacher (2010) argue that in purposive sampling the sample is chosen, because these selected participants are likely to be knowledgeable about the phenomenon the researcher is investigating. The sample was selected, because Grade 12 Accounting learners were likely to be knowledgeable about the academic performance in Accounting in the Zululand district. One of the major benefits of purposive sampling is the wide range of sampling techniques that can be used across such qualitative research designs.

3.4 RESEARCH INSTRUMENT

The aim of the interview was to see the world through the eyes of the participants. Interviews are regarded as valuable sources of information, if they are used correctly. The purpose of interviews was to allow the researcher to enter into the participants' perspectives. They were involved to collect rich descriptive data that could assist the researcher to understand the participants' construction of their social reality. McMillan and Schumacher (2010); Kumar (2014) and Neuman (2014) identify three types of interviews namely unstructured, semi-structured and structured interviews. The *unstructured interviews* are normally spread over time and consist of series of interview sessions (Neuman, 2014). The interview is guided by the researcher, but can be used more to explore areas the researcher is interested in.

An unstructured interview is when a framework is developing to guide the interview and questions are formulated by the interviewer during the interview. This is to allow the respondents to talk more freely about things important to them (Kumar, 2014). This type of interview requires the participants to answer a set of predetermined questions. The interview questions allow for probing and clarification of answers. Semi-structured interviews basically define the line of inquiry in a systematic and consistent order. Berg (2004) asserts that semi-structured interviews involve the implementation of a number of predetermined questions on a specific topic. Open-ended questions were used to allow flexibility, and generate more information where the participants share their

experiences. It also gives participants the opportunity to express themselves. The question to be used must be standardised and formulated in words familiar to the participants being interviewed.

Structured interviews based on the flexibility used in interview process. Structured interviews are use a pre-determined set of questions with the same wording and order in each of the interviews (Neuman, 2014). They are frequently used in multiple case studies or larger sample groups to ensure consistency, but if they are overly structured they inhibit probing (Maree, Creswell, Ebersohn, Eloff, Ferreira, Ivankova & Plano Clark, 2007). This type of interviews have limited response.

Semi-structured interviews are a method of research used most often in the social sciences, while a structured interview has a rigorous set of question which does not allow one to divert. A semi-structured interview is open, allowing new ideas to be brought up during the interview as a result of what the interviewee says; an interviewer in a semi-structured interview generally has a framework of themes to be explored. However, the specific topic or topics that the interviewer wants to explore during interview should usually be brought about well in advance. It is generally beneficial for interviewers to have an interview guide prepared, which is an informal grouping of topics and questions that the interviewer can draw on in different ways for different participants.

Semi-structured interviews were used in this study. Questions were drafted in a form of an interview schedule. The questions provide flexibility to interviewers to clear up anything unclear during the interview. In this study ten teachers were interviewed. This method was selected based of the fact that it provided me with the question of focus and guided me not to lose the aim of the interview. Semi-structured interviews have been selected based on various advantages identified by Cohen, Manion, and Morrison (2011) namely:

- The framing of the questions consider prompts and probes;
- Clarity of questions;
- Further elaboration or provide more details;
- There is comprehensiveness that address richness of responses; and
- It is adaptable as one makes a follow-up.

Interviews provide teachers with an opportunity to reflect on the curriculum and their practice. They were able to engage in discourse on issues they may not have engaged with informally. All interviews were conducted at schools and interviews lasted 60 minutes. The idea of using semi-structured was to get enough information related to the data needed. The researcher was attentive to the response of the respondents so as to allow new emerging lines of inquiry related to academic performance of Grade 12 learners in Accounting in the Zululand district. McMillan and Schumacher (2010) claim that semi-structured interviews enable respondents to express themselves and they can give more details about the phenomenon.

3.5 DATA ANALYSIS

Data analysis took place once all the interview schedules and observations have taken place. This process was started by organising qualitative data that have been collected from participants, through interview schedules and observations. Bogdan and Biklen (1998) describe data analysis as the process of searching and arranging data or information collected in order to increase your own understanding of the information to others. Qualitative data analysis can be described as the process of making sense from research participants' views and opinions of the situation, corresponding patterns, categories and regular similarities (Cohen, 2007:461). Niewehuis (2007:199-100) states that qualitative data tend to be an ongoing and iterative process, implying that data collection, processing analysis and reporting are intertwined and not necessarily a successive process. Gibbs (2008) states that data analysis is a process of transformation of collected qualitative data, done by means of analytic procedures into a clear understandable, insight, trustworthy and even origin analysis.

Creswell (2014:44) asserts that data analysis is both inductive and deductive and establishes patterns or themes. Patton (2002:432) posits that qualitative analysis transforms data into funding. This involves reducing the volume of raw information, sifting significance from trivia, identifying significant patterns and constructing frames of communication, the essence of what the data reveal. Henning (2004:127) summarise data analysis as a continuous, developing and repeating process during which transcribed data of interviews are investigated. Leedy and Ormord (2010:135) further more state that qualitative researchers construct interpretive narratives from their data and try to capture the complexity of the phenomenon under study. Qualitative researchers thus use personal, literary style and they often include the participants' own language. When engaging in qualitative

data analysis the researcher not only wishes to highlight recurring features, but also different steps, procedures and process that are at the disposal of a researcher.

The search for meaning was accompanied by identifying the smaller units of meaning in the data, which has 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 converted 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. (2007: 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". Data were reduced into few themes. Kumar (2014) advises that it is best to have a small number of themes than general information about many themes.

3.6 ETHICAL CONSIDERATIONS

Approval for the study was sought and granted from the University of Zululand Committee as well as from the Department of Basic Education (DoBE) through the regional chief director who granted the researcher permission to go ahead with the study. The principals of the school were visited to ask for their permission to conduct the research in their schools. Participants were made aware that they were under no obligation to continue with the study at any point and they could decide to withdraw. They were not identified in the reporting of the data. They were informed of the purpose of the study, the method of data collection and analysis to be used and the manner of publishing the outcomes.

These ethical procedures were followed throughout the study the study to protect the confidentiality of the participant:

- This was particularly important when one considered the relationship of the participants to the institution that regulate the changes;
- It was this imperative that individuals participant were not identified as this may affect their career prospects; and
- The identity of the participants' schools was also withheld to avoid unfair assumptions about the culture, leadership or strategies of a specific school.

3. 7 VALIDITY AND RELIABILITY

Validity and reliability need to be considered throughout research process. Joppe (2000) defines reliability as extent to which result are consistent over time and an accurate representation of the population under the study is referred to as reliability and if the result of the study can be reproduced under a similar methodology, then the research instrument is considered to be reliable. Validity determines whether the research truly measure that which it was intended to measure or how truthful the research results are. De Vos et al. (2002:169) states that the more reliable the instruments are the more consistent and dependable the results will be.

3.8 CONCLUSION

This chapter has described and discussed the research methodology that has been undergone. In discussing research methodology the following were taken into account: research design, research instrument, sampling procedures, data analysis and presentation, ethical considerations, resources, validity and reliability.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.1 INTRODUCTION

The previous chapter, was about the research methodology. In this chapter the researcher presents and discusses the data collected. The researcher used a semi-structured interview to collect data from Grade 12 Accounting teachers. Analysis of data from interviews was presented using themes and sub-themes based on the objectives of the study.

Data generated by qualitative methods were voluminous. This involves reducing the volume of raw information, sifting significance from trivia, identifying significant patterns and constructing a framework for communicating the essence of what the data revealed (Patton, 2002).

The above-mentioned research instruments were used to collect data to answer the following research questions:

- What is the level of performance of Grade 12 learners in Accounting in the Zululand District?
- What are the factors that contribute to performance of learners in Accounting in the Zululand District?

Analysis of data was presented under four themes, which are based on the following objectives of study:

- To investigate the level of performance by Grade 12 learners in Accounting in the Zululand District; and
- To establish factors that contributes to learner performance of learners in Accounting in the Zululand District.

4.2 THEMES FROM THE INTERVIEWS

The analysis of responses was done according to themes that were extracted from the tool that was used to collect data. Five themes and sub-themes emerged from the study. The table below provides themes as well as their sub-themes:

Table 4.2. Theme and sub-themes

Theme	Sub-themes
4.2.1 Level of performance	<ul style="list-style-type: none">• Pass percentage• Poor learner performance• Performance satisfactory• Performance well done
4.2.2 Teaching approach	<ul style="list-style-type: none">• Effective teaching• Learner-centered• Teacher-centered• Cooperative learning method• Questioning method
4.2.3 Classroom factors	<ul style="list-style-type: none">• Lack of resources• Time allocation• Overcrowded classroom• Shortage of learning and teaching aids• Language use• Parental involvement• Qualified teachers
4.2.4 Inadequate textbooks	<ul style="list-style-type: none">• Teaching media
4.2 Changes in Grade 12 examination format	<ul style="list-style-type: none">• Examination instructions

4.2.1 Level of performance

It is clear from the interview that the levels of performance range from good to poor. Learners did not meet the standard or pass percentage that is suggested by the DoBE. Teachers do have plans, and the DoBE provides them with an annual teaching plan. The teacher knows exactly what to teach, when and how to complete the syllabus. Materials and resources used by the teachers and learners are regarded as having sufficient knowledge and activities which are supposed to guide the learners.

4.2.1.1 Pass percentage

Findings confirmed that the pass percentage of Grade 12 in 2015 was 32%. The percentage was below the average. Learners fail to meet the required percentage. The pass percentage is below due to the fact that learners are unable to practice activities and display a lack of motivation. Activities are there to guide them. When learners fail to practice, the lack of involvement leads them to fail. Accounting is about recording and control systems that define and monitor behaviour. Eleagba (2014) opposes the statement that one of the problems of attention in Accounting is that learners are not adequately prepared for examination. Letshwene (2014) concurs with Eleagba (2014) that the Accounting teachers are not in touch with market expectations as teachers are expected to have a broad range of knowledge skills and abilities. The study revealed that the percentage is usually less than 50 %. Accounting education is about acquiring a body of knowledge and practice of teaching and learning that acquire daily practice with learners. Learners fail practising activities at home and they only rely on teachers.

Respondent A said:

Pass percentage is below the average and it decrease each and every year, learner did not meet the percentage which is impose by the department of education. They fail to obtain level seven six and level five as well.

Respondents mentioned that the pass percentage decreased especially the previous year. Learners did not meet the target for the department. The minister of the DoBE, Mrs Angie Motsheka states on the 6th January 2010 that subjects such as Math, Science and Accounting need more attention, because the pass rate for these subject are low (South Africa government information, 2010:461).

Respondent B said:

The pass percentage is less than the expectations of the department and school per se. The pass percentage ranges from good to worse, and the percentage obtained by learners is poor.

4.2.1.2 Learners' performance

Findings of the study revealed that the performance of the Grade 12 learners is not up to standard. Learners did not perform well due to the fact that they did not give themselves time to do throughout practice. They did not do their homework and learners are not motivated to excel in doing Accounting. Since Accounting is a subject that deals with calculation, it needs individual learners to daily practice their Accounting skills and failing to do so leads to failure. The results are poor since they received less than 50% in most schools. The performance is poor, because most learners obtained level two and three (out of the seven levels) in Accounting, performances that show negative results.

The study reveals the performance is poor due to the fact that learners are not motivated by the subject Accounting. They did not put in any effort to practice at home. Since, Accounting needs regular practice; it requires sustained interest and motivation to coax learners into Practising their Accounting skills. The findings concur with the results of a study done in Nigeria by Ezeagba (2014) where it was found that problems facing Accounting in secondary school were twofold: the teaching on the one hand and the learning on the other hand. The performances of students were seen as disappointing and discouraging. Students were seen as generally deficient in numerate subjects like Accounting and Mathematics.

The students were deficient in simple knowledge, abilities, attitudes and work habits that needed self-sufficiency. Lumadi (2014) attests to the fact that poor performance of learners in rural schools is ascribed to a lack of access to free-after school programmes such as those provided for underprivileged youth in urban Centres. There is a lack of local resources, community Centres and access to public transportation which limits what learners can do after school.

A participant B said:

They performed poorly especially the previous year. Learners did not perform well and they didn't meet the standard of achieving 60% as proposed by the Department.

The respondent stated that learners were unable to meet the standard as set by the department

Respondent E said:

The level of performance is poor, because learners they fail to pass Accounting.

Respondent C said:

The learners had a moderate performance as they failed to obtain marks falling on levels seven and six.

Another respondent agreed that the performance was poor, since they failed to obtain level six and seven. Even if they pass they achieved marks on level two and three.

Respondent E said:

They did not perform well, since usually they did not meet the provincial and district target, and they normal obtained less than the expected percentage of the Department.

4.2.1.3 Satisfactory Performance

Respondent revealed that the performance does not consider the level of satisfactory since learners in Accounting did not meet the required result for district and provincial. Respondents stated that even if they passed they passed on level 2 which is 30% and level 3 which is 40%. The other respondents also said to perform only satisfactorily does not meet the criteria of performing well enough since Accounting is a subject that used calculations so learners are expected to do better because most of the answers are found in question papers.

Accounting learners must be equipped with different critical skills. Critical skills are important, because they enable learners to solve practical problems in order to make effective decisions in their learning process and life after the classroom. (Tshikululu Social investment, 2010; Letshwene, 2014). More practical activities are needed to prepare learners, since Accounting needs a lot of practice and daily studying. It was evident that learners did not study at home; they only relied on educators. Learners are not motivated about the subject Accounting. Eleagba (2014) agree that Accounting lessons in secondary schools must be provided with a practical laboratory for practical lessons that will enhance learning and motivate the learners and teachers.

Respondent D said:

Learners' performance is disappointing, because most obtained marks on level one, two and three.

Respondent E said:

No, because Accounting is a subject that uses calculations, so learners are expected to do better because most of the answers are found in a question paper.

Respondent A said

Even if learners would pass, the majority normally passed achieving marks on level two and three and those levels indicate poor marks achieved and poor achievement does not assist them to get a Bachelor's degree.

4.2.1.4 Performance comparison

Most respondents stated that in comparison with other Zululand districts the results are poor, since they are in the rural areas. The Zululand district is one of the districts in KwaZulu-Natal which is still found to have 2,875 teachers who are either qualified or under-qualified, the majority being in the rural areas and the deeply affected districts being affected by illiteracy (Savides, 2017). This compromises the level of performance of the learners, since a low socioeconomic status impacts development and opportunities to become educated. The majority of the teachers at these schools are underprepared and teach in extremely poor schools in rural areas (Lumadi, 2014). These teachers lack content knowledge and the pedagogical content knowledge of teaching Accounting. The majority of the schools in rural areas of **KwaZulu-Natal** are unable to meet the target due to lack of appropriate resources. The results of these deficiencies and shortcomings gave rise to poor performance in the majority of the disadvantaged rural secondary schools.

Respondent TC said:

In comparison with other Zululand schools the result are poor, because even if learners pass they only achieved less than the required target percentage and they fail. A high failure rate is very demoralizing and poor academic performance culminates in other vices.

Most respondents stated that in comparison with other Zululand districts the result are poor, since they are in the rural areas.

Respondent D said:

In comparison with other Zululand schools the results are poor because of the quantity, even if learners would pass they performed poorly receiving marks on level two and three. Few learners obtained level four, five, six and seven, so in comparison with other Zululand the result are poor.

4.2.2 Teaching approach

Respondents stated that both teacher-centered and learner-centered approaches were used. Respondents were of the opinion that different concepts were explained using different teaching strategies, which resulted in worthwhile knowledge. The benefits of the practical knowledge are a result of active learner participation. Active learner participation promotes acquisition of relevant learning skills. Despite the poor academic performance in the rural schools in Accounting, it was evident that the learners still managed to benefit from practical experience, yet not enough to help them to achieve a good pass rate

4.2.2.1 Effective teaching

Most respondents mentioned effective teaching is conducive to good academic performance and in rural schools the quality of teaching was not up to standard, due to apathetic learners who did not respond sufficiently to the tuition they received. There are many problems in the current accounting education, which is attributed to the content and the design of the curriculum, the dull, rule-based teaching which was still dominated by the drill-based coaching of Accounting learners to regurgitate memorised knowledge without understanding concepts (Kachelmeier, 2002). For

example if learners do not understand the meaning of asset disposal, they will not have a clue of how to deal with the concept and which accounts are affected.

Some respondents mentioned that learners did not respond to teachers when taught as they remained uninvolved with little participation. They did not do homework. There are many reasons why some learners are unable to do homework: some learner do not do homework because they do not have a clue as to how to even begin to write (Letshwene, 2014). Accounting is regarded as a subject where learners are expected to dedicate their attention in class. Some learners do not have resources like calculators or cell phones. Lack of parental support affects effective teaching and learning.

Respondent TA said:

One or two learners do the homework and then the others will copy.

TB posited that:

Most of the times when you give them group discussions only two or three will participate.

Respondents revealed that some learners copy from each other without understanding the work. This affects effective teaching and learning. Moreover, homework and group discussions help learners to acquire more knowledge about different topics, but learners end up not acquiring relevant information due to the fact that they copy it from each other.

Effective teaching is more than just the successful transference of knowledge and skills or applications around a particular topic. Effective teaching ensures that this surface approach to learning is replaced by a deeper, learner-driven approach to learning which maintains engagement during learning in their development as independent lifelong learners.

4.2.2.2 Learner centered

Most respondents revealed that they normally use a learner-centred approach that promotes learners to become fully involved in learning. Learner-centredness promotes active learner participation. Learners need to master transferable skills such as report writing and interpersonal skills including listening and oral communication as well as presenting, discussion and defending

arguments. (Sin, Raid & Jones, 2012). Learners may start out as passive learners of the curriculum, **but later develop mastery of Accounting concepts.**

Eleagba (2014) believes that poor performance in Accounting can be traced in part to poor teaching and learning methods. In support of this finding Letshwene (2014) posits in teaching Accounting, teachers must use teaching strategies to motivate learners. Accounting firms can be invited to the school to motivate learners about what their job entails and their career opportunities available in Accounting. Learners need to be able to apply the concepts to solve real-life problems in varying contexts. Learners should discover ways to solve problems, learn to discuss ideas and develop extra activities of their own.

Respondent B said:

I normally use a learner-centred approach which helps learners to acquire more knowledge and this approach engages every learner in the lesson and it makes the lesson more effectively.

Respondent TC said:

I use practical activities and examples which make the lesson clear to almost all learners and it makes learners understand.

4.2.2.3 Cooperative strategy

A number of respondents mentioned group work accompanied by discussion is the most effective approach that they normally use for teaching and learning. Cooperative learning is a successful strategy where small groups of learners work together to achieve desired common goals through active involvement in analysis, and understanding and applying the learnt knowledge in their real-life learning (**Leonard**, Noh, Orey, 2008; Killen, 2015; Maphalala, 2016). Furthermore, cooperative learning not only improves the learners' active engagement with others, but it also encourages social, communication and independent skills (Beaver, 2011). Zraa, Karanagh, and Hartle, (2011) emphasise that communication skills especially writing skills is considered important and most valued in the Accounting curriculum.

In addition, Letshwene (2014) agree that cooperative learning makes learners' inner speech available to others so they can gain insight into one another's reasoning process. This assists

learners to improve on their interpersonal, intellectual and communications skills. Respondents mentioned that cooperative learning plays vital role in understanding the topic. Another respondent stated that other learners learn better in group discussions since they feel free to voice their opinions and are afforded to share ideas which they would not have done in the larger groups. Abeysekera (2015) posits that interactive methods allow learners to interact with the teacher in two-way communication, by asking questions and engaging in discussions. The researcher believe that to build the cognitive structure of students they need to interact with their social and material environment so that they are able to build an internal representation of knowledge. Cooperative learning is regarded as learning strategy which facilitates incorporation and accommodation of new knowledge (Borich, 2000; Benson, 2003). This strategy fits well with the teaching of Accounting as it allows active participation, interaction and exchanging of ideas. It is a strategy which helps with problem solving, and learners actively contribute their opinions to arrive at an enriched conclusion.

Participant TA said:

It helps learners to learn more and increase understanding of the subject. It engages almost all learners in the lesson and make lessons enjoyable to learners. Cooperative learning helps learners to cooperate during the lesson.

Respondents mentioned that group discussion help learners to reflect on what they've learnt. Furthermore, respondents mentioned group discussion help in learners generating more ideas about the topic. Group discussions help learners to know about mistakes and weaknesses, and they build confidence. Group discussions prepare learners for oral tests by enhancing oral skills; they enhance listening skills and it improve the study skills and examination preparation.

Furthermore, Slavin (2009:44) contends that cooperative learning makes the learners' inner speech available to others, and so they can gain insight into one another's reasoning process. This is the best strategy, because it enables learners to interact with one another and communicate constantly. Additionally, Borich (2000: 333) and Benson (2003: 38) are of the collective view that cooperative groups are a powerful strategy to improve learning, but Garfield (1993) argues that learners might refuse to do difficult and challenging activities in cooperative groups. At times, learners in cooperative groups tend to shift all challenging activities to learners with capabilities, and this

denies the learners who are less capable an opportunity to improve or develop their skills. Where possible, learners need to be in groups of three, as this will force them to participate. Mylryan, Miller and Peterson (2004:52) stress that cooperative learning works more effectively when learners are in small groups than in large groups. However, Hartle, Kavanagh and Zraa (2011:2) contend that cooperative learning is the most appropriate teaching strategy for Accounting, because it allows interaction, exchange of ideas and collective problem solving.

4.2.2.4 Teacher centered

Most respondents stated that firstly he explained the concepts, ledger account approach, practical activities and examples, case studies of budgets and group work. Teachers explain different concepts to learners, then learners acquire knowledge, use that knowledge and do practical activities and group discussions. Teacher-centeredness helps learners to acquire knowledge.

A teacher can transfer information or a teacher can develop a person and their understanding of the world. Learners may start out as passive learners of the curriculum, but to develop a real mastery of Accounting, the learners need to apply the concepts to solve real-life problems in varying contexts. Learners should discover ways to solve problems, learn to discuss ideas and develop extra activities of their own. Teacher-centeredness help learners to acquire the relevant knowledge. A teacher can transfer information or a teacher can develop a person and their interpretation of the world.

Respondent A said:

Explaining concepts which make the lesson more understandable to learners and asking them questions during the lesson, ledger account approach and practical activities and examples, help them too.

Another respondent revealed that they use lecture and the discussion method which also helped learners to acquire different approaches of learning. Effective teachers use different teaching approaches to assist learners who need extra support or extension. Teacher-centred and learner-centred approaches are both helpful. Teacher centredness (transfer of teacher knowledge) or direct instruction thus also has a role to play in sharing knowledge when teaching Accounting, since

many concepts cannot be arrived at by learners of their own accord even though critical thinking skills are developed when trying to work independently or in a group (Selfried, 2012).

Respondent C said:

Case studies in case of budgets, group work, question and answer methods, class discussion and simulations, all help learners to acquire more knowledge about the lesson. Class discussions which involve all learners to participate in the lesson

4.2.2.5 Questioning method

Most respondents revealed that questioning methods help learners to acquire more knowledge and engage learners in lessons.

Respondent E said:

Questioning methods help to engage almost all learners in the lesson and promote active participation.

Questioning promotes active participation between the teacher and learner. The teacher would encourage the learners to participate through the use of these tools. Borich (2000) posits that the teacher encourages learners to try to move towards the unknown by the use of questioning. It encourages learners to pay attention in class and stimulate their interest in the subject. Duminy and Shonge (1994:15) state that the question and answer method promotes active participation between the learner and the teacher. Learners try to move towards the unknown from the known with the help of the teacher who encourages the learners to think about the new concept (Kabiri & Rahimzadeh, 2012: 152). Borich (2000: 268) admits that it encourages learners to pay attention in class and stimulates their interest in the subject.

However, teachers should be careful not to embarrass the learners if they are unable to answer the questions asked. The question answer method, also known as the Socratic teaching method, is the most appropriate teaching strategy for Accounting, because it enhances the involvement of the teacher and the learner. Accounting is a subject where learners need to communicate constantly with the teacher especially at the beginning of a new chapter in order to understand and master the concepts. Teachers need to make sure that all the learners concentrate when one of them is asking

questions, and avoid interruptions and distractions so that the question can be clear to everyone. Correspondingly, the teachers should ensure that their responses do not confuse the learners even more.

4.2.3 Classroom factors

4.2.3.1 Shortage of learning and teaching materials

Most respondent mentioned the issue of resources which is insufficient for effective teaching and learning. The study revealed a lack of resources as a major challenge to academic performance of learners. There is no proper teaching and learning without sufficient resources. According to Padamnabham (2001), for effective teaching and learning to take place, textbook and resource materials are basic tools, and the absence of materials make teachers handle subjects in an abstract manner, delivering the lessons in a dry and non-exciting manner.

Respondent TB said:

Insufficient of resources cause big challenge for effective teaching and learning.

TE posited that:

Norms and standards that we receive as a school are not enough to buy all the resources that are required for teaching and learning.

Respondents revealed that norms and standards are insufficient to buy the required resources for Accounting as a subject to be effective. Books that are available in schools are not enough for learners, no libraries, computers even calculators. Textbooks are especially relevant to improve learning outcomes in low income countries with large class sizes. Without textbooks, children can spend many of their school hours copying content from the blackboard, which severely reduces time for engaged learning.

Respondent E said:

Learners write examination without calculators which leads them to fail, because they unable to do calculations during examination.

Respondents mentioned the issues of calculators which also caused them to fail. In a number of groups of learners found some learner used calculator whereas others they did not use them. Those who did not used calculators during the teaching and learning found it difficult when they were writing examination. Inadequate textbooks, reference materials and classrooms can lead to learners performing very poorly, because the only source of information is the teacher which is not enough. The use of the learning resources can also be a challenge to teachers who are unqualified and under-qualified, because they have weak content knowledge and pedagogical content knowledge and the resources would be misused without serving their purpose of enhancing learning. Magano (2014) posits that lack of high quality structured learning materials for learners aggravate the problems in rural and poor communities. Learners will only rely on materials that are only at schools and there are no resources that can be provided to learners for their independent study.

4.2.3.2 Qualified teacher

Study revealed that there is a lack of content knowledge to teachers especially those who teach Grades 10 and 11, which makes it difficult for learners to master everything in Grade 12. That contributes to poor performance in Grade 12 due to the fact that teachers are not well trained. Teachers also contribute to poor performance, because they have inadequacies in their content knowledge of accounting (Ozden, 2008:633) probably because they were not properly trained and equipped to teach it competently. To improve the quality of matric results in Accounting the emphasis should be placed on Grade 10 and Grade 11 respectively, rather than Grade 12 only because if learners are well taught and prepared thoroughly in the entire phase, they are not likely to experience academic problems in Grade 12.

The ever-increasing poor performance of students in Accounting in secondary and post-secondary schools is a serious concern and an unpalatable signal to the development of accountancy (Ololdi 2003). No doubt the poor performance in Accounting can be traced, in part, to the poor methods of teaching the subject. As Agbenta (1981) has pointed out the need for practical lessons in the

physical sciences, it can also be stated that teaching of Accounting as a subject in secondary schools without the use of an Accounting laboratory for practical lesson, inhibits the study of the subject. Teachers should improve on their teaching methods and processes. It is of the utmost necessity that Accounting teachers should note that the enduring solutions to these problems should come from the teachers. Accounting teachers should be 'efficient, effective and qualitative. Marving, Kinder and Schunert (1977) argue that the effective teacher should have a good understanding of the subject he teaches. A lack of good preparation was identified by Clark (1977) as causing poor teaching.

Respondents C said:

Lack of content knowledge and proper training to teachers lead to poor result to learners. And insufficient of content work cause poor performance to leaners.

4.2.3.3 Time allocation

Respondents mentioned time allocation for Accounting is insufficient for Accounting to be taught effectively. Time allocation for Accounting is four hours per week. Respondents mentioned time allocation is limited for Accounting to be taught effectively. Spending four hours is not enough because Accounting is a subject which includes calculations and it requires more time, so that learners would acquire knowledge about the subject.

Respondent B said:

Four hours per week are insufficient for Accounting to be effective. Accounting is one of those subject that need special attention and more time allocation.

4.2.3.4 Overcrowded classroom

Respondents stated that overcrowding was a serious problem. However, it was noted during fieldwork that other problems related to overcrowding in schools were caused by shortage of educators.

Respondents A said:

Learners are overcrowded commerce learners using same class with science. Overcrowded classroom cause learners not to concentrate on the lesson and disruption to other learners.

Respondents revealed that the classroom is overcrowded teaching in a small space and stressful to teachers. Respondents mentioned that overcrowding hampered learners' focus during teaching and learning. Some learners disrupt the lesson and learners who are close to one another in a classroom might have difficulty focusing on the lessons, which leads to less learning and lower test scores. Learners in most public schools are disadvantaged in that classes are overcrowded and they do not have adequate learning facilities. They do not adequately receive individual attention as part of support as sometimes the teacher does not have enough space to move around during the lesson. Above all, textbooks are not enough for everybody (Yara, 2010).

Teachers around the world faced many challenges when attempting to teach in overcrowded classroom especially in poor developed communities which includes instructional, enough resources, management, assessment and discipline problems (Benbow, Mizrachi, Olicer Moshiro, (2001; Muthusamy, 2015). Amarat (2011) argues that of the most serious problems faced by teachers in public schools is overcrowded classrooms. They create challenges as the teacher would not be able to assist the learners individually as the time available to complete the syllabus.

Overcrowded classroom have resulted in frustrations, and learners becoming despondent and discouraged as well as having negative attitudes (Oliver, 2006). Shah and Inamullar (2012) state that overcrowded classrooms have a direct impact on teaching and learning. Overcrowded classrooms do not only affect learners' performance, but also put immense stress on teachers (Shah and Inamullar, 2012; Muthusamy, 2015). Fin (2003) contends that overcrowded classrooms impact negatively on teacher morale and enjoyment of their profession.

According to Emmer and Trough (2012) teachers find it difficult in monitoring behaviour and activities in overcrowded classrooms. Class size can affect how much time teachers give to individual learners as well as the dynamics among learner. Gibbs and Jenkins (1992) also mention that large classes have minimal learner and teacher interaction creating fewer hands on experience for learners thus affecting their performance.

4.2.3.5 Shortage of learning and teaching materials

Respondents also mentioned shortage of learning and teaching aids. Learning and teaching aids such as charts, poster, audiotapes, computers and email facilities are not available in most schools. Respondent mentioned shortage of learning material which is not available to most schools. Most respondents stated that learners only relied on one book. Most of the schools have no libraries or computers so that learners can go the extra mile reading different books.

Respondent TC said:

Schools overcome different issues some are shortages of books, book are not enough for every learners, they need to share book all the time.

Respondents mentioned that learners they did not take good care of books and each and every year the school needs to buy new books, due to the fact that learners have lost them.

Respondents D said:

Learners teacher support materials are insufficient as it makes the teaching and learning difficult without support material.

Another respondent mentioned that LTSM are insufficient at school which cause teaching and learning to be disrupted. Respondents stated that the causes of shortages of LTSM occur because of the insufficient of norms and standard.

Respondent F said:

Norms and standards that we receive as school is insufficient for the school to buy all the required material and buy enough textbook for every learner.

According to Lyons (2012) learning is a complex activity that involves interplays of learners' motivation, physical facilities, teaching resources and skills of teaching and curriculum demand. Availability of LTSM therefore, enhances the effectiveness of schools or they are the basic foundation that brings about good academic performance by the learners. The necessary resources that should be available for teaching and learning include material resources, human resources

such as teacher and support staff and physical facilities such as libraries, laboratories and classroom.

LTSM helps to improve access and educational outcomes, since learners were less likely to be absent from school to provide interesting, meaningful and relevant experience to them. These resources provide quality and quantity in school for effective teaching and learning.

4.2.3.6 Language use

Respondents mentioned the issue of language of teaching and learning (LoLT) which is English. Learners are unable to understand instructions. Most respondents stated that although mother tongue instruction is pedagogically justified, learners in all school are taught through English as a medium of instruction. This makes the understanding of complex concepts more difficult. Respondent stated that it is difficult for learners to understand the LoLT. Language is a vital component of educational input in South Africa (Joubert, 2010:32). The level of understanding of Accounting learners can be affected by language, especially because it is taught in English and not their mother tongues. As such, some other learners do not fully understand Accounting concepts (Steenkamp, Baard & Frick, and 2009:115). If learners do not understand the concept it becomes very difficult for them to record the entry correct. Already in 1979, accounting was identified as one of the subjects in which teachers' encountered learners with major reading problems, arithmetic deficiency and language problems (Hanna, Kaluza, Musselman & Weaver, 1979: 13). Respondent A said:

A lack of English background causes learners to fail, because they fail to understand English and the way questions are asked makes it difficult for them to understand and answer questions correctly.

Respondent D said:

A negative attitude towards English causes them to fail, because learners did not want to familiarise themselves with English, even if you teach them they would say: 'We can't hear you because you are speaking English.'

Respondents indicated that the high failure rate was caused by a lack of knowledge of English as medium of instruction as most learners can hardly speak and understand English. Respondents stated that learners were not motivated to understand language (English); they had a negative attitude towards English. Letshwene (2014) posits that the level of performance of Accounting learners can be affected by language especially, because it is taught in English not their mother tongue.

Respondent C said:

A lack of understanding of instruction during examination causes them to fail, because they are unable to answer questions correctly, because they do not understand the questions.

The respondents were in agreement that learners are unable to understand instruction which leads them to fail, because they answer questions without understanding. Joubert (2014:41) asserts that learners with poor English skills experience greater difficulty with Accounting and thus need support. Sepeng and Madorera (2014:218) agree that learners who are poor in English experience problems with reading and comprehension of words and symbols. For instance ever since OBE was introduced case studies are included in the syllabus of Accounting, and this has a negative impact on learners who cannot read, because they are not able to interpret the case studies and provide the correct answers. Their poor language skills, therefore hamper their ability to succeed in their assessment.

4.2.3.7 Parental involvement

Parental involvement surfaced as a prominent theme in the responses. Respondents revealed that parents were uninvolved in learner education; no monitoring of learners' work supported by parents could be detected by parents. The school as an organisation includes different stakeholders for effective teaching and learning and the progress of learners should be monitored by the involved parties. KwaZulu-Natal Department of Education (2012) states that parents and

community involvement play a vital role to learners' academic success. The shared responsibilities translate into a child who is developed holistically. The focal point should be a learner who has a good character, acquires good marks and who displays healthy ambition. The school is regarded to have responsibilities to engage parents. The sentiment is shared by Taole (2015) that parents and the school need to work together to ensure that learner ability to success is enhanced.

Participant TC said:

Lack of parental involvement that also results in poor academic achievement by learners can be ascribed to parents who do not involve themselves, check learners' work daily, and abstain from attending parents' meetings.

TD posited that:

Parents do not encourage learners to attend school.

TE said:

Parents are not actively involved. They only focus on putting bread on the table and have no energy left to pay attention to learning and children's emotional needs.

The progress and learner achievement depend on communication between school and parent. Just (2005), states the role of parents encouraging children to do their homework, attending teacher meetings and participating in parents' groups at school is neglected. The South African Schools Act 84 of 1996 (SASA) emphasises involvement of parents in the education through the school governing body. According to SASA, the school governing body of public schools must promote the best interest of the school and strive to ensure its development through the provision of a quality education for all learners at school (RSA, 1998).

Parental involvement is important when parents encourage their children to attend school regularly, to be punctual with school activities and also to communicate with educators on matters pertaining to their children's progress at school. Teacher-parent relationships promote the culture of teaching and learning in schools.

4.2.4 Inadequate textbooks

Respondents mentioned that there is a shortage of textbooks. Learners are unable to use textbooks at home.

TA said:

Most learners did not have all the required books and sometimes learners shared books; a class of 47 learners were required to share 7 copies of a textbook.

TD said:

Books are insufficient.

According to Department for International Development (DFID), adequacy of instructional material such as textbooks which is the main instruction material is the most cost effective input effecting learners' performance (Bontoux & Buchan, 2007). The Herald (2010) emphasises that provision of textbooks is central to quality delivery of education at all levels of schooling. Lack of these has been seen as affecting performance of learners especially in rural areas where they do not have libraries or resource Centres. Masino and Nino-Zaruzua, (2016) assert that textbooks also have their own challenges to learners; they only increased performance of the strongest and often better-off learners, while poorer learners are unable to properly understand textbooks as they are written in English. The Ministry of Education Science and Technology (2005) explains the importance of ensuring that there are adequate and appropriate facilities for teaching and learning so that educational programmes could be implemented effectively.

Respondents mentioned the issue of shortage of book which also caused learners fail. Learners are required to share books. Some learners are unable to take books at home to do homework.

Respondent TA said:

We face problems of shortage of textbooks. This issue of shortage of book makes teaching and learning to be difficult to teachers and learners and learners are unable to study at home.

Respondents concurred that shortage of textbooks has made it difficult for learners to study at home. According to the Department for international development in guidance, not a DFID paper

2007, research evidence confirms that the most consistent characteristic in improving learners' performance are the availability of textbooks and supplementary teaching and learning materials. Textbooks provide learners with knowledge (through) text, pictures and exercises. Taking a textbook home allows learners to learn from homework. A growing body of evidence confirming the critical role of textbooks in improving student achievement has influenced education policies. Swaziland has provided free textbooks to all primary school pupils since 2003 (SACMEQ, 2011). Other countries, including Guatemala and Nicaragua, have also introduced free textbook programmes, targeting the most disadvantaged (Porta & Laguna, 2007).

4.2.4.1 Teaching media

Respondents stated that teaching media are insufficient for effective teaching and learning. Learning and teaching aids such as posters, charts, audiotapes, computer and library are in demand.

Respondent A said:

Unavailability of teaching aids makes lessons to be difficult as some other learners learn more easily when they see videos of what you are teaching.

Respondents mentioned the issue of teaching media which are unavailable in schools. Respondents stated that it is difficult to conduct lessons without teaching media. According to Combs (1970) material resources consist of two components viz.: input and output. Inputs consist of human and material resources and outputs are the goals and outcomes of the educational process. Both the input and output from a dynamic organic whole needs to be investigated in the educational system in order to improve its performance; effects of one component on the other must be examined. Availability of teaching aids enhance the effectiveness of schools as these are basic things that can bring about good academic performance to learners.

4.2.5 Changes in the Grade 12 examination format

4.2.5.1 Examination instructions

Most respondents revealed that understanding and carrying out instructions seemed difficult for most learners in Grade 12 which leads to failing due to the fact that they answer questions without an understanding. Learners need to understand that Accounting is the language of business; it is a

process of identifying, recording and interpreting economic events. Accounting was identified as one of the subjects in which teachers' encountered learners with major reading problems, arithmetic deficiency and language challenges (Hanna, Kaluza, Musselman & Weaver, 1979:13). The level of understanding of Accounting learners can be affected by language, especially because it is taught in English and not their mother tongues. As such, some learners do not fully understand Accounting concepts (Steenkamp, Baard & Frick, 2009:115). If learners do not understand the concepts, it becomes very difficult for them to record the entry correctly.

A respondent A said:

In a case of examinations learners fail to carry out examination instruction. They fail to understand instructions which leads them to ultimate failure, because they are answering questions without understanding.

5.2.6 CONCLUSION

This chapter has presented data presentation and analysis. The study which was done in five schools with ten teachers who were interviewed revealed that the performance for learners was poor. Learners are not motivated concerning the subject Accounting. The findings also revealed that lack of resources in schools is another challenge, shortage of textbooks are also a cause for learners' poor performance and lack of parental involvement.

CHAPTER 5

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

5.1 INTRODUCTION

The previous chapter dealt with analysis, interpretation and presentation of data collected. This chapter gives a summary of the study. This chapter outlines the findings which emerged in Chapter 4.

Other chapters which have contributed to reach the conclusion and recommendations of the study and are as follows: Chapter 1 has outlined the orientation motivation of the study; Chapter 2 has provided different literatures for the study. Chapter 3 involved the research methodology and Chapter 4 presented data analysis. The objectives of the study have been used to write the summary, outline findings and make recommendations of the study, objective which are identified below:

- To investigate the level of performance by grade 12 learners in Accounting in the Zululand district.
- To establish the factors that contributes to learner's performance in Accounting in the Zululand district.

5.2 SUMMARY OF THE STUDY

5.2.1 Summary of Chapter 1

This study investigated the academic performance of Grade 12 learners in Accounting in the Zululand district. Chapter 1 serves as the introduction, motivation of this study and the problem to be investigated. This chapter briefly outlined the aims and the objectives of the study, the research methodology including research paradigm, sampling procedures, selection of target population, method of data collection, and data analysis and presentation. Furthermore, this Chapter provided the outline which included: the ethical considerations, resources, feasibility of the study, intellectual property and innovations. Knowledge dissemination, the researcher's and supervisors' declarations are also included in Chapter 1.

5.2.2. Summary of Chapter 2

Accounting develops learners' knowledge, skills, values and ability to make informed personal and collaborate financial decisions. By engaging with this subject learners will be equipped with a host of valuable skills including organisation, financial management problem solving skills, critical, logical and analytical abilities, presentation and communication of financial ethical judgment, defines and integration of theory and practice. Accounting also aims to equip learners to deal confidently with the demand of the Accounting profession.

There are a number of problems that teachers encounter while teaching Accounting. Old-fashioned teaching approaches are another obstacle. The traditional teacher-centred approach is still commonly adopted (Lin & Deng, 1992). The teachers who participated revealed that they concentrated on passing knowledge on to learners, largely neglecting the development of students' learning abilities and skills.

Inadequate accounting textbooks and other teaching materials presented another problem. Continuing curriculum reforms are important for improving quality and meeting the requirements of the new economic system, but they have resulted in constant changes in the contents of the textbooks. Also, most textbooks are translated from foreign texts.

The literature identifies a number of issues to explain the delays in integrating school attributes across the accounting curricula (Jones, 2010). For example, the 'systematic, pedagogical and cultural issues associated with change management, lack of skilled leadership, lack of staff and management ownership, insufficient rewards and resources and inadequate staff support and development all added to the challenges (De la Harpe & David, 2012).

Challenges of accounting education is that the curricula do not offer a foundation for lifelong learning, which elsewhere is now considered as a fundamental objective of accounting education. IFAC (1996) stresses that a programme of Accounting education and experience must emphasise a set of knowledge, skills and professional values broad enough to enable adaptation to change. Needles (2001) posits that lifelong learning is characterised by the notion of learning to learn or self-directed learning, which is defined as developing skills and strategies that help one learn more

effectively and using these effective learning strategies to continue to learn throughout one's lifetime.

Teachers are expected to mediate learning in a way that is sensitive to the diverse needs of learners including learners with barriers to learning. In order to do this effectively they are to have a high command of their subject knowledge as well as a thorough knowledge of teaching strategies that are appropriate to the context in which they find themselves.

Accounting learners should be able to identify and solve problems and make decisions using critical and creative thinking skills, work effectively with others as a members of team, group, organisation and community, organise themselves and their activities responsibly and effectively, organise and critically evaluate information, communicate effectively using visual, symbolic and or language skills in various modes. They are also supposed to 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.

5.2.3 Summary of Chapter 3 (Methodology)

This study was descriptive and from the beginning the researcher attempted to find answers, investigating of the academic performance of Grade 12 learners in Accounting in the Zululand district. As a qualitative research it has developed a general focus of inquiry that has helped in guiding the discovery of what is known about this social phenomenon, which is academic performance of Grade 12 learners. The main data collection tool used in this study was the interview. Ten (10) teachers of the Zululand district were interviewed about the academic performance of Grade 12 learners in Accounting. The main findings from the interviews are summarised as follows:

The data collection tools used in this study were interviews. Personal interviews provided detailed information. Teachers were selected randomly, as they were likely to have the required information, hence purposive sampling was used. Ethical considerations, data management and analysis were outlined. Data validity and reliability techniques were identified.

5.2.3 Summary of Chapter 3 (methodology)

Data collected stated that the performance of Grade 12 learners in Accounting are poor due to the fact that learners did not meet the required criteria. Poor performance was obtained by learners, because they did not give them time to practice. Accounting activities should be of a standardised quality since Accounting is a subject that needs daily practice. The results also stated that learners are not motivated about the subject Accounting, as they learn Accounting without knowing the benefits of being Accountants. The study also revealed that the performance of learners in Accounting do not consider satisfactory. In comparison with other Zululand districts the results are poor, since they are in a deep rural areas with insufficient resources.

5.4 MAJOR FINDINGS OF THE STUDY

5.4.1 The level of performance by Grade 12 learners in Accounting in the Zululand district

The research findings of the study revealed that the performance of Grade 12 learners in Accounting is poor. Learners did not meet the required results which is 60% and above, they failed to pass Accounting. The findings revealed the levels of performance range from good to poor. Most learners obtained level one which is 0-29% which is a fail percentage and some obtained level two, three and most school obtained less than 60 % which is imposed by the DoBE.

The study also proves that even if learners pass Accounting they pass with level two and three and that level is disadvantageous them to proceed with their career. Despite this considerable improvement, the performance of learners in mathematics, science and accounting is still a cause for concern (CA Saga, 2012:1).

Lumadi (2014) attests that poor performance of learners in rural area schools are that teachers and learners have less access to free-after school programmes such as those provided for underprivileged youth in urban Centres. There is a lack of local resources, community Centres and access to public transportation which limits what learners can do after school. The causes of poor performance are: poor attendance to learners morning classes and Saturdays classes, development in rural area. Inadequate security systems was observed after school hours when teachers were willing to assist the learner.

The findings revealed that the performance does not consider the level of satisfactory achievement since learners in Accounting do not meet the required results for district and provincial criteria. The results reveal that even if learners pass they pass on level 2 which is 30% and level 3 which is 40%. The study also reveal that Grade 12 results are really disappointing and inadequate to equip prospective accountants with the necessary skills. Teaching Accounting should involve more practical exposure to prepare learners for the corporate world.

Accounting learners must be equipped with different critical skills. Critical skills are, because they enable learners to solve practical problem in order to make effective decision in their learning process and life after the classroom. (Tshikululu Social investment, 2010; Letshwene, 2014).

The findings reveal that the performance of Grade 12 learners in comparison with other Zululand districts are poor, since they are in the rural areas with problems experienced which comes with the territory. The findings also reveal that poor performance is caused by unqualified teachers; teachers also contribute to poor, because they have inadequate content knowledge of Accounting (Ozden, 2008:633) probably, because they were not properly trained and equipped to teach it competently. Zululand district is one of the districts in KwaZulu-Natal which is still found to have 2.875 teachers, who are either qualified or under-qualified, the majority being in the rural areas and the deeply poverty-stricken districts (Savides, 2017).

This compromises the level of performance of learners. The categories of these teachers reveal that the majority are underprepared and teach in extremely poor schools in rural areas (Lumadi, 2014). These teachers lack content knowledge and the pedagogical content knowledge of teaching Accounting. The majority of the schools in rural areas of this province are unable to break the target due to lack of appropriate resources which are human and physical resources. The results of this deficiency would be poor performance in majority of disadvantaged rural secondary schools.

5.3.2 The factors that contribute to learner's performance in Accounting in the Zululand district

The findings state that there are a number of factors that contribute to learners' performance in Accounting. The study revealed a shortage of learning and teaching materials, a lack of resources which is a major challenge to academic performance of learners. There is no proper teaching and learning without sufficient of resources. According to Padamnabham (2001) effective teaching and

learning, textbook and resources are basic tools, and the absence or inadequacy causes teachers to handle subjects in an abstract manner, portraying it as monotonous.

The findings reveal the lack of content knowledge to teachers. This challenge contributes to poor performance in Grade 12 due to the fact that teachers are not well trained. Teachers also contribute to poor performance, because they have inadequacies in their content knowledge of Accounting (Ozden, 2008:633) probably, because they were not properly trained and equipped to teach it competently.

The findings reveal that that the classroom is overcrowded teaching in a small space which becomes stressful to teachers. Furthermore, overcrowding causes learners not to focus during teaching and learning. Some other learners disrupt the lessons and learners who are close to one another in the classroom might have difficulty focusing on the lessons, which leads to less learning and lower test scores. Learners in most public schools are disadvantaged in that classes are overcrowded and they do not have adequate learning facilities. Shah and Inamullar (2012) state that overcrowded classrooms have a direct impact on teaching and learning. Overcrowded classrooms do not only affect learners' performance, but also put immense stress on teachers (Shah & Inamullar, 2012). Fin (2003) contends that overcrowded classrooms impacted negatively on teacher morale and enjoyment of their profession.

The findings prove that other factors that contribute to performance of Grade 12 in Accounting embrace the challenge with the LoLT which is English. Learners fail to interpret examination instructions, since they lack understanding. The study reveals that learners fail to understand instructions. Joubert (2014:41) asserts that learners with poor English skills experience greater difficulty with Accounting and thus need support. Sepeng and Madorera (2014:218) agree that learners who are poor in English experience problems with reading and comprehension of words and symbols.

The findings reveal that the other factors that contribute to academic performance of Grade 12 learners are parental involvement. Parental involvement is important when parents encourage their children to attend school regularly, to be punctual with school activities and also communicate with educator on matters pertaining to their children's progress at school. KwaZulu-Natal DoBE (2012) states that parents and community involvement play a vital role in learners' academic

success. Just (2005), states the role of parents is encouraging and they play a profound role in encouraging children to do their homework, attend teacher meetings and participate in parents' groups at school.

The South African School Act 84 of 1996 (SASA) emphasises involvement in education through the school governing body. According to SASA, the school governing body of public school must promote the best interest of the school and strive to ensure its development through the provision of quality education for all learners at school (RSA, 1998). Teacher-parent relationships promote the culture of teaching and learning in schools.

The findings reveal that shortage of textbooks also contributes to the factors that contribute to academic performance of Grade 12 learners in accounting. A shortage of textbooks has made it difficult for learners to study at home. The Herald (2010) emphasises that provision of textbooks is central to quality delivery of education at all levels of schooling. Lack of these has been seen as affecting performance of learners especially in rural areas where they do not have libraries or resource centres. According to the DoBE for international development in guidance not, DFID paper 2007 research evidence confirms that the most consistent characteristics in improving learners' performance are the availability of textbooks and supplementary teaching and learning materials. Textbooks provide learners with knowledge (through) texts, pictures and exercises. Taking a textbook home allows learners to learn from homework. A growing body of evidence confirming the critical role of textbooks in improving student achievement has influenced education policies.

5.5 RECOMMENDATIONS

The study reveals that the government of the country should take responsibility of the limited resources which makes it difficult for teaching and learning. The poor understanding instructions and reading ability of learners should be addressed at every grade and within each learning area. Although the primary place for developing reading and other language skills is the language classroom and particularly in lower grades, it cannot be the language teacher's sole responsibility. Every teacher should also be a language teacher developing the reading and other communication skills of learners. Communication is the first of the critical outcomes, a skill that will impact on

every learner's academic, professional and personal life and should not be taken lightly in any classroom.

5.4.2 The level of performance by grade 12 learners in Accounting in the Zululand district

Learners should be able to work towards the achievement of the critical and developmental outcomes. In doing this learners should be able to solve problems, think critically and creatively, make decisions, process information organise and manage themselves and others, work effectively in a team, communicate effectively and be sensitive to other cultures and act responsibly. All stakeholders in the education system should work together for the benefits of the learners and the society in which education is taking place. It is clear from the study that teachers are working in isolation of each other and generally do not receive much support from the provincial department of basic education. Enabling teachers to work together by setting up a support group and ending the isolation that teachers often experience are crucial. Teachers working together can find solutions to the common problems they face by sharing resources and insight. University researchers could facilitate such discussions. Using social networking sites for teacher support and learner support, continuous teacher development, the entering of National Teacher Awards all form part of such an initiative which can promote the academic performance of learners in Accounting. Initiating support workshops where you earn CPD points for SACE, can help a great deal. Organising and managing themselves and others, working effectively in a team and communicating effectively, are strategies which can facilitate the academic performance in accounting. Teachers should be sensitive to other cultures and act responsibly

5.4.3 The factors that contribute to learner's performance in Accounting in the Zululand district

The DoBE should add more time for Accounting and consider more periods per week. The focus should be also on Grade 10 and 11 so that learners can be immersed in the Accounting curriculum. Accounting teachers should motivate learners about the subject Accounting. The DoBE should budget for Grade 12 Accounting learners for different resources and provide functions to give information about different career choices. A variety of teaching methods should be utilised in teaching Accounting. Accounting teachers should be provided with stronger content workshops at

least twice in a term. Parents should make sure that they motivate their children and should make sure that learners attend school regularly and should check the learners' books on a daily basis to ensure that learners do what is expected to them. Teachers are also recommended to use a policy on Screening, Identification, Assessment and Support (SIAS) which requires additional support to learners to enhance their participation and improve the performance of all learners in learning (DoBE, 2014:9). This policy form part of documents that are used to encourage participation of teacher and learning toward a common goal in support learners once learners are identified as in need of support. The department introduces this policy primarily to throw a lifeline to these learners so that they can exit the system with at least some form of qualification. The department introduced a policy partly to prevent learners from being retained in phase for more than two years.

5.5 RECOMMENDATIONS FOR FURTHER RESEARCH

The findings from the study on the academic performance of Grade 12 in Accounting brings the light on learner's performance. In this research study the school conditions, learners' ability, social and economic background and insufficient resources could be attributed to many factors such as organisation of the school. The researcher recommends that further research be undertaken on how these factors affect learners' performance involving other districts and maybe including a dependent or former model C teacher who taught Accounting.

5.6. LIMITATIONS OF THE STUDY

The study **is limited** to the academic performance of Grade 12 learners in Accounting in the Zululand district. Though this district is very large the researcher ensured that the representativeness of population was taken into consideration, even geographically. Purposive sampling was also used where ten teachers were interviewed, which provided a multidimensional perspective. The area Zululand serves as the limitation, as most schools are vastly dispersed.

5.7 CONCLUSION

The research study involved the qualitative research methodology. The data which studied participant's personal experiences were collected and presented in the form of words. Ten participants were interviewed to answer the research questions which sought to establish what interventions can be made to help Grade 12 Accounting learners to perform better. Sub-questions were formulated during the interview. The researcher took notes during the interview. After the researcher had conducted the interviews, transcribed data were categorised, similar responses were clustered together and organised into categories and findings were presented.

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ANNEXTURE A

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



RESEARCH & INNO

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

Certificate Number	UZREC 171110-030 PGM 2016/274			
Project Title	Academic performance of grade 12 learners in accounting in the Zululand District			
Principal Researcher/ Investigator	ZN Sikhombo			
Supervisor and Co- supervisor	Dr MS Mabusela	Dr BT Gumede		
Department	Curriculum and Instructional Studies			
Nature of Project	Honours/4 th Year	Master's	<input checked="" type="checkbox"/> Doctoral	<input type="checkbox"/> 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

ZN Sikhombo - PGM 2016/274

<p>CHAIRPERSON UNIVERSITY OF ZULULAND RESEARCH ETHICS COMMITTEE (UZREC) REG NO: UZREC 171110-30</p> <p>04-08-2016</p> <p>RESEARCH & INNOVATION OFFICE</p>
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ANNEXTURE B

P.O. Box53276

Mtunzini

3887

11 May 2016

The Circuit Manager
Department Of Basic Education
Zululand district

Dear Sir/Madam

REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN SCHOOLS

I am employed by the Department of Basic Education at Magqezulana high school. I am currently registered for a Master of Education degree (M.Ed.) at the University of Zululand in the department of Curriculum and Instructional Studies. The topic of my research project is: Academic performance of Grade 12 learners in Accounting in the Zululand District.

I wish to seek permission to conduct research in schools under Zululand district. The grade 12 accounting educators will used as participants to collect data for the study.

I hope the findings of this study will benefit and assist the Department of Basic Education and educators teaching Grade 12 accounting.

Yours faithfully



Ms ZN Sikhombo

Contact numbers: 0731835897 (mobile)

Email: zonkenonhle@gmail.com

Dr M.S.N. Mabusela (Supervisor)

Dr B.T Gamede (co-supervisor)

ANNEXTURE C



education

Department:
Education
PROVINCE OF KWAZULU-NATAL

Enquiries: Phindile Duma

Tel: 033 392 1004

Ref.:2/4/8/805

Miss ZN Sikhombo
PO Box 53276
Mtunzini
3867


Dear Miss Sikhombo

PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **“ACADEMIC PERFORMANCE OF GRADE 12 LEARNERS IN ACCOUNTING IN THE ZULULAND 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 27 May 2016 to 30 June 2017.
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.

Zululand District


Adv. MB Masuku
Acting Head of Department: Education
Date: 2 June 2016

KWAZULU-NATAL DEPARTMENT OF EDUCATION

POSTAL: Private Bag X 9137, Pietermaritzburg, 3200, KwaZulu-Natal, Republic of South Africa ...dedicated to service and performance
PHYSICAL: 247 Burger Street, Anton Lembede House, Pietermaritzburg, 3201. Tel. 033 392 1004 **beyond the call of duty**
EMAIL ADDRESS: kehologile.connie@kzndoe.gov.za / Phindile.Duma@kzndoe.gov.za
CALL CENTRE: 0860 596 363 Fax: 033 392 1203 WEBSITE: WWW.kzndoe.gov.za

ANNEXTURE D

RESEARCH QUESTIONS (INTERVIEW SCHEDULE)

TOPIC: Academic performance of Grade 12 learners in Accounting in the Zululand District

The interviews will be guided by the following main questions, with probing based on the answers from respondents;

How are learners in Grade 12 performing in Accounting in the Zululand District?.....
.....
.....

To what extent do learners in Grade 12 perform in Accounting in the Zululand District?.....
.....
.....

What cause (why) them to perform that way?
.....
.....
.....

What are the classroom factors that affect learner's academic performance in accounting?)
.....
.....
.....
.....
.....

To what level do they perform in comparison with other learners in other Zululand Districts?
.....
.....

.....
.....

Is their performance considered satisfactory as required in that Grade?

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

What teaching approaches to you normally use in your teaching?

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