

UNIVERSITY OF ZULULAND



**CHALLENGES FACED BY ACCOUNTING TEACHERS TOWARDS
CURRICULUM IMPLEMENTATION IN A CONTEXT OF CHANGE
IN SCHOOLS IN UMLAZI DISTRICT IN SOUTH AFRICA**

by

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DECLARATION

I, XOLISILE ADELAIDE MSOMI, declare that:

- The research presented in this thesis, titled “***Challenges faced by Accounting teachers towards curriculum implementation in a context of change in schools in Umlazi District in South Africa***”, is my original work.
- This thesis has not been submitted for any degree or examination purpose at any university or academic institution, whether in South Africa or abroad.
- I have made all possible endeavours to indicate and acknowledge all the sources of borrowed ideas in accordance with research ethics.
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02/04/2021

XOLISILE ADELAIDE MSOMI

DATE

DEDICATION

This thesis is dedicated to my late parents: my father, Jerome Boy Msomi, who passed on in 1985; for his love and support during my upbringing, and my mother, Florence Tiki Msomi (uMaDlamini) who passed on in 2008; for her love, support, motivation and struggles in ensuring that I acquire my basic education and first academic qualification. Thank you very much bo “Phingoshe” for providing the right ingredients that have translated into the strong and successful woman I have become.

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ABSTRACT

This study engaged on the persistent challenges faced by teachers on Accounting curriculum implementation due to the ever-evolving curriculum since the introduction of a democratic state in South Africa. This study ought to achieve the following objectives: (a) to determine the challenges of implementing the Accounting curriculum in high schools in Umlazi district; (b) to investigate teaching methods and strategies used by Accounting teachers in implementing curriculum; (c) to develop a teaching model that may be used to improve the implementation of the Accounting curriculum. Furthermore, this study was underpinned by Piaget's theory of cognitive development (1927), transformation theory by Dirac (1936) and Maslow's theory of motivation (1943). The study adopted a qualitative case study design within an interpretivist paradigm. Through purposive sampling, seventeen Accounting teachers and five principals were selected from seventeen township schools which represented (10%) of schools offering Accounting in Umlazi District. Semi-structured interviews and document analysis were used to collect data. Data was analysed using thematic content analysis which is mostly used in qualitative research studies. The findings revealed that many Accounting teachers have not adapted to the pedagogical content of the new curriculum due to the numerous fundamental challenges. The study revealed these challenges to be: consequence of lack of supervision by the school management team (SMT) and subject advisors. The study recommended amongst others, that the department of education to consider reviewing Curriculum and Assessment Policy Statement (CAPS) with regards to Economic and Management Sciences (EMS) in General Education and Training (GET) phase and make Accounting a stand-alone subject; the department of basic education to work in collaboration with the department of higher education to review Accounting and Mathematics as subject combinations into Accounting and Mathematical Literacy; Accounting textbooks to be reviewed and present content that is in line with Accounting developments and technology in the real world.

Keywords: Curriculum Change, curriculum implementation, transformation

TABLE OF CONTENTS

	DECLARATION	li
	DEDICATION	lii
	ACKNOWLEDGEMENTS	lv
	ABSTRACT	v
	GLOSSARY OF ACRONYMS	viii
	LIST OF TABLES AND FIGURES	lx
	CHAPTER ONE	
	ORIENTATION OF THE STUDY	
1.1	INTRODUCTION	1
1.2	BRIEF LITERATURE REVIEW	3
1.3	THEORETICAL FRAMEWORK	12
1.4	STATEMENT OF THE PROBLEM	14
1.5	AIM AND OBJECTIVES OF THE STUDY	14
1.6	Intended contribution to the body of knowledge	15
1.7	RESEARCH METHODOLOGY	16
1.7.1	Research paradigm	17
1.7.2	Research design	17
1.7.3	Sampling procedures	17
1.7.4	Research instruments	19
1.7.4.1	<i>Semi-structured interviews</i>	19
1.7.4.2	<i>Document analysis</i>	20
1.7.5	Data analysis and presentation	20
1.8	ETHICAL CONSIDERATIONS	20
1.9	CONCLUSION	21
	CHAPTER TWO	
	LITERATURE REVIEW	
2.1	INTRODUCTION	22
2.2	THEORETICAL FRAMEWORK	23
2.2.1	Piaget Theory of cognitive development (1936)	23
2.2.2	Transformation Theory of Dirac (1927)	25
2.2.3	Maslow's theory of motivation (1943)	26
2.3	CURRICULUM TRANSFORMATION IN OTHER COUNTRIES	28
2.4	CURRICULUM TRANSFORMATION IN THE SOUTH AFRICAN EDUCATION SYSTEM	32
2.4.1	The effect of curriculum change before 1994	34
2.4.2	Curriculum 2005	36
2.4.3	Revised National Curriculum Statement and National Curriculum Statement	38
2.4.4	Curriculum and Assessment Policy Statements	39
2.5	ACCOUNTING CURRICULUM CHANGE	42
2.6	CURRICULUM IMPLEMENTATION IN THE CONTEXT OF CHANGE	47
2.6.1	The requirements for curriculum change and implementation	48
2.6.2	Curriculum documents	51

2.6.3	Management of curriculum change for effective curriculum implementation	51
2.7	CHALLENGES FACED IN ACCOUNTING CURRICULUM IMPLEMENTATION	53
2.7.1	Teaching and learning resources and the use of technology	54
2.7.2	Professional development for Accounting teachers	55
2.7.3	Implementing practical assessment for Accounting	55
2.7.4	Certified qualified teachers	61
2.8	TEACHING STRATEGIES THAT ACCOUNTING TEACHERS CAN USE IN CURRICULUM IMPLEMENTATION	63
2.8.1	Visualisation and technology in the classroom	64
2.8.2	Co-operative learning	65
2.8.3	Inquiry-based instruction	66
2.9	TEACHING MODEL THAT CAN BE USED TO IMPROVE ACCOUNTING CURRICULUM IMPLEMENTATION	67
2.10	CONCLUSION	71
	CHAPTER 3	
	RESEARCH DESIGN AND METHODOLOGY	
3.1	INTRODUCTION	72
3.2	RESEARCH PARADIGM	73
3.3	RESEARCH DESIGN	75
3.4	POPULATION AND SAMPLING PROCEDURES	79
3.5	RESEARCH INSTRUMENTS	81
3.5.1	Semi-structured interviews	81
	3.5.1.1 <i>Advantages of interviews</i>	83
	3.5.1.2 <i>Disadvantages of interviews</i>	85
3.5.2	Document analysis	86
	3.5.2.1 <i>Advantages of document analysis</i>	87
	3.5.2.2 <i>Disadvantages of document analysis</i>	88
3.6	PILOTING OF DATA COLLECTION INSTRUMENTS	89
3.7	DATA ANALYSIS AND INTERPRETATION	89
3.8	LIMITATION OF THE STUDY	92
3.9	TRUSTWORTHINESS OF THE STUDY	93
3.9.1	Credibility	93
3.9.2	Transferability	93
3.9.3	Dependability	94
3.9.4	Confirmability	94
3.9.5	Audit trail	94
3.10	ETHICAL CONSIDERATIONS	95
3.11	CONCLUSION	97
	CHAPTER 4	
	DATA ANALYSIS, PRESENTATION AND DISCUSSION	
4.1	INTRODUCTION	98
4.2	DESCRIPTION OF PARTICIPANTS	99
4.2.1	Teachers	99
4.2.2	Principals	102

4.3	ANALYSIS AND INTERPRETATION OF DATA AND EMERGING THEMES FROM INTERVIEWS	104
4.3.1	Adaptation to curriculum, content understanding and coverage	105
	4.3.1.1 <i>Supervision</i>	108
	4.3.1.2 <i>Professional teacher development</i>	110
4.3.2	Shortage of teaching and learning resources	116
	4.3.2.1 <i>Lack of LTSM</i>	117
	4.3.2.2 <i>Lack of access to Information and Communication Technology (ICT) for ICT skills among teachers</i>	121
4.3.3	Challenges faced by Accounting teachers in curriculum implementation in Umlazi District	125
	4.3.3.1 <i>Language barrier</i>	125
	4.3.3.2 <i>Teaching methods and strategies used to teach Accounting</i>	128
	4.3.3.2.1 <i>Teacher-centred approach</i>	130
	4.3.3.2.2 <i>Learner-centred approach</i>	132
	4.3.3.2.3 <i>Visualisation and technology in the classroom</i>	136
	4.3.3.3 <i>Learner performance</i>	139
	4.3.3.4 <i>Subject combination</i>	148
	4.3.3.5 <i>Stability in the community</i>	149
	4.3.3.6 <i>Correlation between Accounting curriculum at basic and tertiary level</i>	151
4.4	DOCUMENT ANALYSIS AND EMERGING THEMES	152
4.4.1	Content coverage	154
4.4.2	Assessment controls	156
4.4.3	Planning and control	157
4.5	CONCLUSION	160
	CHAPTER 5	
	SUMMARY, FINDINGS, CONCLUSIONS AND RECOMMENDATIONS	
5.1	INTRODUCTION	161
5.2	SUMMARY AND OVERVIEW OF THE STUDY	161
5.3	DISCUSSION OF RESEARCH FINDINGS	163
5.3.1	Determining challenges of implementing Accounting curriculum in high schools in Umlazi District	164
5.3.2	Investigation of teaching methods and strategies used by Accounting teachers in implementing curriculum	175
5.3.3	Designing a teaching model that can be used to improve the implementation of Accounting curriculum	177
5.4	CONCLUSIONS	180
5.5	RECOMMENDATIONS	181
	REFERENCES	184
	Appendix A: Interview questions	209
	Appendix B: Document analysis tool	210
	Appendix C: Ethical clearance certificate	213
	Appendix D: Letter for permission to conduct research in schools	214
	Appendix E: Informed consent	215

LIST OF TABLES

2.1	History of curriculum changes in South Africa after 1994	33
2.2	Changes in Accounting curriculum since 1994	46
4.1	Qualifications and teaching experience in years	100
4.2	Principals teaching qualifications and teaching experience in years	103
4.3	Document analysis on content coverage	154
4.4	Document analysis for assessment controls	156
4.5	Document analysis for planning and control	158

LIST OF FIGURES

2.1	Effective professional development	57
5.1	Teaching model that can be used for successful Accounting curriculum implementation— combination of Tyler and Saylor, Alexander and Lewis Curriculum model	177

GLOSSARY OF ACRONYMS

AC	Australian Curriculum
ANC	African National Congress
BACC	Bachelor of Accounting
BCOM	Bachelor of Commerce
BCOMPT	Bachelor of Accounting Science
BEd	Bachelor of Education
BPaed	Bachelor of Paedagogics
CAPS	Curriculum and Assessment Policy Statements
CPTD	Continuous Professional Teacher Development
C2005	Curriculum 2005
DBE	Department of Basic Education
DHET	Department of Higher Education and Training
DoE	Department of Education
EMS	Economic and Management Sciences
EPMDS	Employee Performance Management and Development System
FASB	Financial Accounting Standards Board
FET	Further Education and Training
GAAP	General Accounting Acceptance Principles
GET	General Education and Training
IDEP	Index of Basic Education Development
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IQMS	Integrated Quality Management Systems
NCLB	No Child Left Behind
NCS	National Curriculum Statement
NDP	National Development Plan
NGO	Non-Governmental Organization
NPFTED	National Policy Framework for Teacher Development
NPOA	National Protocol on Assessments
OBE	Outcome Based Education
PDP	Professional Development Plan
PLC	Professional Learning Committees
QMS	Quality Management Systems
RNCS	Revised National Curriculum Statement
SACE	South African Council for Educators
SAG	Subject Assessment Guidelines
SAICA	South African Institute for Chartered Accountants
SMT	School Management Team
STD	Secondary Teachers Diploma

CHAPTER ONE

ORIENTATION OF THE STUDY

1. INTRODUCTION

The adoption of the Constitution of the Republic of South Africa (Act 108 of 1996) provided the basis for curriculum transformation and development in South Africa (Msomi, 2014). This curriculum transformation was set to democratise the education system which, during the apartheid era, was historically based on racial inequalities. Curriculum reform brought about many changes to the culture of learning and teaching. Owing to this, the change from Curriculum 2005, usually referred to as Outcomes-Based Education (OBE) led to the introduction of the Revised National Curriculum Statement (RNCS), then the National Curriculum Statement (NCS) and now the Curriculum and Assessment Policy Statement (CAPS) (Msomi, 2014). This has brought about significant changes compared to the old curriculum (NATED 550).

The Accounting curriculum has drastically changed its form with the introduction of the new curriculum since the government of the African National Congress (ANC) took over in 1994. This posed a threat in particular to the teachers who were trained long before these changes were effected. The ANC-led government, upon ascending to power in 1994, adopted and published the White Paper on Education and Training (1995) which provided a framework for the development of new curricula. Significant directives that are emphasized in this paper, amongst others, include an integrated approach to education and training, an outcomes-based approach, lifelong learning, access to basic education and training to all, redress, equity and transformation of the legacies of the past (Mda & Mothata, 2000). This study recognises the NCS as the core curriculum for basic education in South Africa and that CAPS offers practical implementation guidelines and directives to the NCS. NCS replaced the historic curriculum under the apartheid government in the quest to correct the imbalances of the past. It intended to promote the values of human rights, inclusivity, environmental and social justice to all South Africans, as well as to develop an internationally competitive nation with literate, creative and critically thinking citizens (DoE, 2003).

With all said and done regarding the introduction of the new curriculum, the threat remains whether teachers in fact possess adequate content knowledge to deliver the desired curriculum. Kafu (2010) advocates that there is a need for further training so that teachers can cope with the challenges in the implementation of new curriculum. This would allow them to create innovative pedagogical methods and teaching models to enhance the implementation of the new curriculum expectations. Hence, the focus of the study was to investigate curriculum implementation within the context of change as experienced by Accounting teachers, and to design a teaching model that could be used to improve the implementation of the Accounting curriculum. An alternative model of teaching is urgently required in South Africa, if the implementation of curriculum is to succeed.

The Accounting curriculum has drastically changed its form with the introduction of NCS. The change has seen the Accounting subject being redesigned and reconceptualised. The old curriculum (NATED 550) mainly focused on financial record-keeping, which forced learners to rely on memorising only (Letshwene, 2014; Duff & McKinstry, 2007; Diller-Hass, 2004). Learners were not taught to reason and reflect on the financial information for the purpose of solving problems and making informed decisions. The implementation of the NCS resulted in the content of the Accounting discipline gravitating towards a redefined curriculum. Additional to the financial record-keeping, it added managerial accounting and managing resources. This brought, amongst other critical topics, costing and budgeting, internal controls, internal audit processes and a code of ethics. The challenge facing Accounting teachers, therefore, is to change their teaching and assessment methods, practices and strategies in order to align them with the requirements and directives of the new curriculum. How do Accounting teachers understand the requirements and expectations of the new curriculum? Are they properly and adequately trained by colleges and universities in order for them to meet up with changes in curriculum? Do they really conceptualise and grasp what the new curriculum advocates for their daily practice in the classroom? Is there adequate support from the Department of Education authorities to assist teachers to adapt to the new curriculum expectations? These are some of the critical questions this study must respond to with regard to teachers whose traditional teaching practices may have been different from the new curriculum dispensation.

Another critical change was the introduction of economic and management sciences (EMS) in the general education and training (GET) band (Grades 7-9). EMS constitutes of (40%) financial literacy (Accounting), (30%) of entrepreneurship (Business Studies) and (30%) of economy (Economics). It serves as a basis for all these three subjects in the further education and training (FET) band (Grades 10-12). The question that arises is whether it is possible for one teacher to be qualified to teach all three subjects. However, my observation during the years of being a head of department in commercial subjects and the research study done by Phakathi (2019) and Ntshangase (2017) attest was that, teachers teaching EMS in the GET phase are generally not qualified to teach Accounting; hence, they ignore that (40%) allocated to the subject. Furthermore, the notional time allocated to EMS in grades 8 and 9 is only two hours per week, making it difficult for teachers to cover the expected curriculum and this is indeed a drawback in setting a strong foundation for FET. This will mean learners approach the FET band without adequate basic knowledge for them to grasp the required aspects of Accounting as a subject. Arguably, this study responded to whether this is a reality and can be generalised as the problem.

My interest as a researcher was to understand whether teachers do possess quality content knowledge to teach Accounting in the new dispensation of the curriculum. Hammond, Clayton and Arnold (2009) contended that the content knowledge expectations of teachers in Accounting subject could likely be a major reason for poor learner performance during NCS. However, it is thought that the main challenge that confronted Accounting teachers was to change their teaching and assessment methods and practices to suit the requirements of the new curriculum. Uiseb (2007) holds the view that curriculum interpretation and implementation is probably the most challenging step of curriculum development. Hence, this study wanted to investigate the challenges faced by Accounting teachers towards curriculum implementation in a context of curriculum change in schools in the Umlazi district of KwaZulu-Natal.

1.2 BRIEF LITERATURE REVIEW

This piece of section focused on the review of relevant and related literature with regard to challenges towards curriculum development and implementation. Although comparisons were drawn from other countries, however, distinct emphasis was on the

South African context. Consequently, the focus was on challenges faced by Accounting teachers towards curriculum implementation in the context of change. The review was expressed in the following topics: curriculum change, Accounting curriculum implementation, challenges faced in Accounting curriculum implementation, professional development for Accounting teachers; followed by a conclusion.

Curriculum Change

Curriculum reform has been experienced in a number of countries around the world (Lyle, Cunningham & Gray, 2014). They continue to argue that, for decades, educational reform in Australia has been a quagmire of political and educational agendas. Marume (2016) noted that, in Zimbabwe, the presidential enquiry into education and training (CIET) also known as the Nziramasargam Commission advocated that there was a need for detailed review of the school curriculum in order to address the needs of the learners and the nation. The introduction of the No Child Left Behind (NCLB) Act in 2001 brought about many changes in the United States (Education Law Centre, 2001). Amongst the changes is the intention to close the racial gaps among the different groups of population, and also the gap between the United States and other countries. The point the researcher wants to argue is that there exist different reasons for countries to always embark on curriculum change. China is living testimony to this as the country has embarked in seven waves of curriculum reform since the establishment of New China in 1949 (Yin, 2012). The significant one, as argued by many Chinese scholars Law (2014) and Cui (2014), is the seventh one between 1985 and 1998, as it brought modern reforms and reoriented the country into a viable and a competitive one globally. It has also been argued by Yin (2013) that the 7th wave was a reaction and response to the requirements of globalisation.

With these curriculum changes, Accounting and other business-oriented subjects have been evolving around the number of countries in the world to keep up with the expected economic standards (Kose, 2005). Young (2013) states that Accounting is far more than methodologies, numbers and financial statements; it holds to basic rules and standards to prepare for the profession's purpose, but is also shaped by a variety of internal and external forces. The author continues to say that the Accounting

curriculum is more or less the same in all countries. Curriculum reform for Accounting in other countries has mostly been based on the internationalization of Accounting and Auditing standards as per directives of professional bodies such as the International Federation of Accountants (IFAC), International Financial Reporting Standards (IFRS) (Ramanna & Sletten, 2009). Although countries like Brazil, China, Japan, Canada, United States of America, India, (Ramanna & Sletten, 2009), are less likely to adopt these standards due to their internal politics, they opt to develop their own standards and stick to them. It is evident that the Accounting curriculum remains common as a business language in preparing financial statements, disclosures, creative thinking, making decisions and reporting. This is confirmed by Chen (2015) who argues that there is not much deviation in Accounting curricula around the countries because of the directives of financial professional bodies.

There have been numerous curriculum-related reforms in South Africa since the adoption of the Constitution of the Republic (Act 108 of 1996). The OBE was introduced to counteract Bantu education, which primarily focused on the resources that were available and required that learners demonstrate the required skills and content (Lekgoathi, 2010, p.107). The former is commonly referred to as Curriculum 2005 (C2005). Curriculum 2005 was then revised to the National Curriculum Statement (NCS) which became policy in 2002 (Chisholm, 2005). Regrettably, the Department of Education, in setting out the proposals of such curriculum, propose very little on how these changes can be implemented (Gulting, Hoadley, & Jansen, 2001, p.180). The continuous curriculum implementation challenges resulted in another review in 2009, implemented from 2012. The National Curriculum Statement Grades R-12 accordingly had to replace the subject statements, learning programme guidelines and subject assessment guidelines with the Curriculum and Assessment Policy Statement (CAPS), the National Policy pertaining to the programme and promotion requirements of the NCS, and the National Protocol for Assessment Grades R-12 (DoE, 2011).

This analysis suggests that, whilst there could be profound reasons for curriculum transformation generally in other countries in the world and particularly in South Africa, the main challenge is the readiness with regard to implementation, hence the next sub-topic. These curriculum changes have also been evident in Accounting as a discipline. During the times of NATED 550, Accounting was merely regarded as the

art of recording transactions. According to Diller-Hass (2004), the teaching of Accounting was too traditional and narrow, too mechanical and too procedural. Furthermore, Letshwene (2014) argued that content and design of Accounting curriculum has been blamed as a “*dull rule base*”, where learners are required to memorise details without understanding of concepts, example is that if some learners do not have an understanding of assets, they might not have a clue on how to deal with the concepts. Furthermore, the curriculum has also been criticised for lacking creativity and not been able to deliver learners who are able to face the real business world. With the changes brought by NCS, the Accounting curriculum was changed by redesigning and restructuring of the old and new topics in the new syllabus and in new methods of facilitating learners’ learning (Assessment Guideline, or SAG).

The content knowledge that the Accounting subject in the new curriculum covers encompasses the values, skills and ethics that pertain to the fields of financial accounting, managerial accounting and auditing as compared to only financial accounting as advocated by NATED 550 (Phakathi, 2019). Consequently, these new content topics require deeper thinking and logic, and regards Accounting as a specialised subject that advocates communication of financial information in a way that best serves the purpose of meaning-making (DoE, 2008a). The question is whether teachers are adequately trained and capacitated to implement the new Accounting curriculum. Oben (2019) and Gomez (2006) argue that when teachers are confronted with curriculum changes, they tend to be uncertain about what the change requires of them and begin to have doubts about their ability to succeed in the new curriculum implementation.

Accounting Curriculum Implementation

According to DoE (2011), Accounting as a subject comprises of the accounting knowledge that encompasses skills, values, ethics, transparency, accountability that relate to the fields of financial accounting, managerial accounting and auditing. It finds prescripts from the General Accounting Accepted Standards (GAAP) as regulated by the Companies Act (Act No 61 of 1993). The teaching of Accounting draws emphasis on the integration of the mentioned three fields, thus suggest that the subject be taught holistically to strengthen the development of conceptual understanding (DoE, 2008). Although teachers are seen as the key contributors to the transformation of education in South Africa, learners are also a course of change in the prescribed curriculum by

reinterpreting what they are taught differently (Hoadley & Jansen, 2002). The Accounting Learning curriculum (Peens, 2018) further advocates Accounting as a subject to have been developed with a view to learners acquiring critical thinking, collecting, analysing, communicating, organising and interpreting skills. This, then requires a total shift with regard to teaching and learning methods as well as the way learners' work will be assessed for the realisation of the directives of the new Accounting curriculum. Notably so, the new Accounting curriculum encompasses new content knowledge as advocated by Kelly (2009) that, new knowledge that serves as a driver of the new curriculum should be considered when changing and implementing curriculum.

The change in the content of accounting as a discipline where old and the new topics have been restructured, new topics being introduced and teaching and learning approaches being changed has posed a threat in Accounting curriculum implementation. The challenge that Accounting teachers are facing is to change their teaching and assessments practices to match the requirements as advocated by the new curriculum. A number of questions can be drawn on whether Accounting teachers possess the required knowledge and the pedagogical knowledge to deliver Accounting in grades 10-12. According to Fullan (2011) and Letshwene (2014) experienced teachers find it very difficult to change their ways of teaching as they are so much rooted in their beliefs and their knowledge and teaching practice accumulated during their years of teaching. Whereas, Peens (2018) avers that most novice teachers tend to have doubts about their capacity but believe the comments of experienced teachers to be most relevant. The issue of adequate resources also becomes another critical point to be raised. This literature wanted to investigate from Accounting teachers the challenges they are faced with in implementing the new curriculum, thus combined with other related literature, may contribute towards possible solutions.

Other countries have also experienced numerous Accounting and other business oriented subject curriculum reforms in order to keep pace with rapidly changing economic environments and the financial standards around the globe (Asonitou, 2015; Thompson, 2015; Holzer & Chandler, 1981). For instance, Thompson (2015) advocates that critical thinking skills are imperatives in the teaching of Accounting,

hence the revision of Accounting textbooks in the United State of America must keep up with the curriculum implementation as per pronouncements of the Financial Accounting Standards Boards (FASB) and International Accounting Standards Board (IASB). In Greece, Higher Education has been in constant reform in the last decades consequently, Accounting education is also changing in order to keep pace with rapidly changing economic environment in the country (Asonitou, 2015). The author goes further to say that it is imperative to prepare and produce competent accountants to support the Greek economy. Internalization of Accounting and Auditing according to Kose 2005 is critical, thus, acceptable standards in line with professional bodies like International Federation of Accountants (IFAC) must be complied with during any Accounting curriculum implementation. It is evident that Accounting curriculum in other countries, goes beyond the teachings in the classroom, but focuses more on strengthening the economy of such countries. Regrettably so, Chen (2015) claims that the available literature on Accounting in many countries is limited, which makes it difficult to measure Accounting curriculum with the set standards. Extensive literature (Thompson, 2015; Asonitou, 2015; Chen, 2015; Ngwenya, 2014) underpins some of the underlying problems for implementation of Accounting curriculum as the lack of adequately qualified teachers, ineffective accounting systems, lack of desirable resources.

Literature review above is an indication that curriculum implementation is complex and challenging for all the countries in general and South Africa in particular. According to Gillis (2018), South African education system needs a radical overhaul for the Fourth Industrial Revolution (4IR) to be realised and that the government needs to show that ambition. This would be consistent with the seven waves of curriculum change in China as it was responding to the requirement of international trend; globalisation (Yin, 2013). Futhernore, Yin (2013) states that a need exists for a mass roll out, not only of technology but of the training needed for teachers to equip learners for the 4IR skills. Whilst the NCS clearly advocates for such skills in line with 4IR, the challenge seems to be with the implementation process.

Cornbleth (1990) presents another requirement that curriculum should be understood as a socially contextualized process, ongoing socially active process shaped by

contextual factors. This is also evident in Robertson (2018); in his study of curriculum reform in Brazil, it is said that those against the reform argue that parental attitudes, family instability and economic insecurity are the principal causes of school evasion and that changing the high school curriculum is fruitless given these environmental factors. This extensive literature is therefore suggesting that curriculum change at the classroom level is primarily in the hands of individual teachers (Thornton, 2005). It is critical, therefore, to understand whether they are 'policy compliant' or 'policy-resistant' (Samuel 2008), and whether they are willing to implement the curriculum changes. The literature also suggests a niche for studies to be conducted around the issue of curriculum implementation since the challenges continue to persist despite numerous studies having been conducted.

With the Accounting curriculum arguably having been reformed a number of times in a short period of time, this study would want to understand the challenges that teachers are facing in implementing such curriculum in secondary schools in Umlazi District.

Challenges faced in Accounting curriculum implementation

Uiseb (2007) and Peens (2018) hold the view that curriculum implementation is probably the most challenging step in the curriculum development process. Likewise, Molapo (2016) revealed that inconsistencies existed between the optimistic view of the Department of Education to improve curriculum implementation despite continuously changing the curriculum and the pessimistic scenario where teachers consistently speak of obstacles to curriculum implementation. Ngwenya (2014) advocates that teachers' belief systems, experiences and ideologies affect how receptive to curriculum change they are likely to be, they do not simply implement curriculum change but modify it according to their different frames of experience. This is confirmed by American researchers Cohen and Bailey (1997), when they saw United States education policies filtered by teachers' values, knowledge and experiences. According to Fullan (2007), schools are at the centre of innovation and change with teachers having to implement change within the public education system. This suggests that, whilst other stakeholders are important in the curriculum implementation, teachers play a critical role. Hence, this study wanted to investigate teachers' challenges faced by Accounting teachers towards curriculum implementation in the context of curriculum change.

Studies on curriculum change have revealed a number of challenges with regard to curriculum implementation (Oben, 2019; Peens, 2018; Molapo, 2018; Robertson, 2018; Ngwenya, 2014; Letshewene, 2014; Offorma, 2013; Badugela, 2012; Yin, 2012; Uiseb, 2007). These include, lack of content knowledge for teachers, lack of teaching and learning resources, underqualified teachers, lack of training of teachers for the implementation of curriculum, poor working conditions, work overload for teachers, financial constraints, basic resources, continuous professional development that is not based on the needs of teachers as they become demotivated. Badugela (2012) found the National Curriculum Statement to be problematic to the culture of teaching and learning in various schools in South Africa. The author continued to say, if challenges experienced by teachers such as financial constraints, inadequate teaching resources, lack of training for teachers, are not addressed, this would not yield desirable results for our education system and learners that will be produced will not be relevant for economic growth. According to Soclarides (2018), initiative to improve schools in Brazil include increasing the quality of teachers through emphasis on training and qualifications and better remuneration. Consequently, Molapo (2016) found CAPS implementation to have been hampered by inadequate training of teachers, poor understanding of curriculum, poor involvement of teachers in curriculum development process, poor resources and work overload.

Professional Development for Accounting Teachers

Professional development is important because education is an ever growing, ever changing field, which then calls for teachers to be lifelong learners in order to adapt to new teaching methods, techniques and approaches (Guskey, 2002). Likewise, Ingvarson, Meiers and Beans (2005) advocate professional development for teachers to be a crucial vehicle for enhancing the quality of teaching and learning in schools. Ongoing professional development according to Hightower, Delgado, Lloyd, Wittenstein, Sellers and Swanson, (2011) assists teachers in acquiring the most up to date and relevant knowledge of the subject they teach, and also keeping them abreast with relevant educational prescripts and issues. Peens (2018) posits that professional development is a crucial component in every modern proposal for education improvement. Accounting as a subject has changed its form with regard to the content, teaching methods and approaches as well as assessments approaches since the new political dispensation in 1994. It therefore becomes imperative that Accounting

teachers be subjected to professional development programmes to assist them to keep up with the changes. Schreuder (2014) argues that Accounting as a subject has received an ongoing criticism because of poor performance by learners and the decline of those opting to do the subject. This study may be able to assist relevant education stakeholders to develop accounting Professional Development Plan (PDP) that is able to respond positively to challenges that compromise teaching and learning with regard to the subject. Amongst critical aspects to be included in the accounting PDP, could be, policy training, content training, teaching resources workshop, assessment strategies workshop, computer training, mentoring workshops, learner discipline strategies, school leadership courses and workshops for the School Management Team (SMT) (Schreuder, 2014). Another critical point is that Accounting is the universal language of business and finance. The economy needs people who are equipped with much needed skills, such as, decision making, sound analysis of financial information (SAICA, 2008). With the shortage of Chartered Accountants and other financial and auditing professionals in South Africa (SAICA, 2008, p.1), standards have been set to increase the number of black Chartered Accountants. It is therefore, important that professional bodies like SAICA must also form part of the accounting professional development programmes in order for teachers and learners to keep up with the required standards. Notably so, the professional development must begin with the teacher colleges and universities for new teachers to be trained on the desired content knowledge, approaches and assessment strategies in line with the new Accounting curriculum. Ultimately, professional development should be able to contribute to the change in classroom instructional practices (Guskey, 2002).

With all these authors agreeing on similar or complementary reasons for failure with regard to curriculum implementation, it then suggests that there are challenges of content knowledge, pedagogies, in-service support and allocation of resources curriculum change with the intention to respond to the needs of a country or professional bodies. These challenges are not only in South Africa but in other countries as well, that literature still needs to be enhanced to contribute to the challenges faced.

1.3 THEORETICAL FRAMEWORK

Theoretical framework according to Grant and Osanloo (2014), is a '*blueprint*' for the entire dissertation inquiry. They believe that it serves as a guide on which to build and support your study and also provides the structure to define how one can philosophically, epistemologically, methodologically and analytically approach the dissertation. Likewise, Miles and Huberman (1994) describe theoretical framework as a system of concepts, assumptions and beliefs that support and guide the research plan.

This research found its expression within the following theories: Piaget's theory of cognitive development (1936), Transformative theory of Dirac (1927), and Maslow's motivation theory (1943). Piaget's theory of cognitive development (1936) is a comprehensive theory about the nature and development of human intelligence. Curriculum reform has brought about so many changes in the strategies and approaches to teaching, learning and assessments. This has been seen to cause instability in teachers' understandings of curriculum and content knowledge, thus challenges in curriculum implementation (Ngwenya, 2014). The belief that teachers perform well where there is stability and certainty in the curriculum and education system was underpinned in Piaget's ideas of assimilation and accommodation. Assimilation occurs when we modify or change new information to fit into our schemas (what we already know). Stability in the context of this study would be based on the smooth transition where teachers would be retrained and reskilled for them to be able to comprehend the new curriculum. Accommodation refers to change in teaching that would require the school to prepare learners and improve their performance. This would further require the teacher to alterations in how they enhance their teaching by using technology, new materials or even bringing expects in the classroom (Williamson, 2011). Experienced teachers who were trained at universities and teacher colleges for a particular curriculum model, will have to accommodate and assimilate the new Accounting curriculum as transformed within the new education dispensation. Accounting teachers will have to learn and comprehend new topics in the new curriculum and also change their strategies and methods to be in line with new approaches to teaching and assessment as directed by the new curriculum. Research in accounting literature Peens (2018); Offorma (2013); Farrell and Farrell, (2008); Fortin and Legault, (2010) has evidently shown that adapting to alternative

teaching methods and approaches can lead to more developed Accounting understandings and competencies.

Transformation theory by Dirac (1927), which refers to the changes a quantum state undergoes in the course of time, whereby it moves between positions or orientation in its Hilbert space. It is intended to be comprehensive, idealised, and universal model consisting of the generic structure, elements and processes of adult learning. Teachers are expected to implement the new curriculum, in the process they need to adapt to the transformation of such curriculum and be able to work within the new approaches. This may require them to enrol for new pedagogical studies, attend workshops and seminars in order to upgrade and enhance their skills to be in line with the directives of the new curriculum Accounting teachers would need to transform themselves by upgrading into studies and programmes that will enhance their content understanding of new accounting topics like, auditing, internal controls and also adapt to new approaches of teaching in order to enhance learners critical-thinking, mathematical, collecting, analysing, communication, organising and interpreting skills (DoE, 2008b). Another belief is that teachers perform well in curriculum implementation when they are motivated as advocated in Maslow's theory (1943) that describes the importance of hierarchy of needs. Teachers expect their morale and self-esteem to be boosted by recognising them for outstanding performance, being awarded incentives and rewards where befitting. This is a critical matter that may make teachers want to do more than their call of duty and that may strengthen curriculum delivery in the classroom. There is the general notion that the department of education provides very little towards the process of motivating teachers for a successful NCS implementation. In the study done by Molapo (2016) and Offorma (2012), it was found that lack of motivation for teachers to implement the new curriculum as well as the poor involvement of teachers in curriculum development process are among the fundamental causes for failure to implement curriculum. Accounting teachings require teaching strategies and methods that promote active student learning and learners that are competitive to other countries in the world (Fortin & Legault, 2010). Capacity building programmes in collaboration with accounting bodies like South African Institute of Chartered Accountants (SAICA) will keep both teachers and learners motivated to perform within the prescripts of the curriculum.

The researcher believes that these theories provided a framework that can support this research study and assist in understanding to the research problem.

1.4 STATEMENT OF THE PROBLEM

The change in the Accounting curriculum from NATED 550 to NCS/CAPS has seen new content material being introduced, some of the old content material being removed, whilst the approaches to teachings and assessments in Accounting have also drastically changed. This curriculum change has negatively affected teachers as the majority of them got their qualification before the new topics were added or were never trained using innovative approaches of the new Accounting pedagogy and therefore challenges have been reported with regards to the implementation of the new curriculum (Peens, 2018; Ngwenya, 2014; Ngwenya, 2012; Maistry, 2007). Further education and training Accounting teachers who finished their studies prior to NCS and CAPS or before major changes like control and Audit procedures or king code were affected (Peens, 2018). The readiness of teachers in changing their teaching methods and practices poses a serious threat in curriculum implementation. Maodzwa-Taruvunga and Cross (2012) aver that in their study some teachers argued convincingly that it was easier to continue with familiar teaching methods instead of paying lip service to the new policies. Molapo (2016) revealed in his findings that, CAPS implementation was hampered by inadequate in-service training of teachers, poor understanding of curriculum reforms, poor involvement of teachers in the curriculum development process, poor resources and work overload. The five days' workshop strategy for teachers has been regarded as inadequate to the fact that content for training is too basic or inadequate for different levels of teachers (Maodzwa-Taruvunga & Cross, 2012). The findings in Msomi, (2014) revealed that teachers were battling to teach new topics like Auditing because they lack content understanding and that there was very little done by the Department of Education to train and capacitate teachers with regards to the new curriculum. With all this having been said, this study wanted to understand the challenges that Accounting teachers experience when implementing the new curriculum. Maistry (2007) revealed that continuous curriculum changes have been seen to pose a threat to the quality of teaching and learning in most part of South Africa.

This study tried to answer the following questions:

- 1.4.1. What are the challenges of implementing the Accounting curriculum in selected high schools of Umlazi district?
- 1.4.2. What teaching strategies do Accounting teachers use to enhance curriculum implementation in line with new teaching methods and approaches?
- 1.4.3. What teaching model can be used to improve the implementation of Accounting curriculum?

1.5 AIM AND OBJECTIVES OF THE STUDY

The aim of this study was to investigate challenges faced by Accounting teachers towards curriculum implementation in a context of change in schools in Umlazi district in KZN; South Africa. The objectives of the study were:

- 1.5.1 to determine the challenges of implementing Accounting curriculum in selected high schools of Umlazi district.
- 1.5.2 to investigate teaching strategies used by Accounting teachers in implementing curriculum in line with new teaching methods and approaches.
- 1.5.3 to design a teaching model that can be used to improve the implementation of Accounting curriculum.

1.6. Intended contribution to the body of knowledge

- Significance of the study is critical in ensuring that the study is of importance and shall contribute in closing some existing gaps. Petre and Rugg (2010) attest that making a significant contribution means adding to knowledge or contributing to discourse that is providing evidence to substantiate a conclusion that's worth making. This study intended to contribute to the fraternity of education in a number of ways:
- It ought to reveal to the Department of Basic Education at all levels and School Management Teams (SMTs) the challenges that confront Accounting teachers in the implementation of the new curriculum thus, coming up with intervention

strategies and continuous creativity and attention as well as constant cooperation and adaptation among teachers and possible change in the profession itself.

- It also ought to assist the Department of Basic Education to enhance the provision of continuous development and capacitation of content knowledge programmes for Accounting teachers. For learners to develop mastery of challenging content and problem-solving skills teachers must employ more sophisticated form of teaching accompanied by effective professional development.
- The study also intended to provide the basis for the Department of Education to improve the EMS teaching programme by looking at the qualifications required for teachers to teach EMS and time allocation may be revised to be more adequate and efficient taking into consideration that the subject combines three disciplines.
- The research findings of the study may enrich and add new substance to the existing pool of academic knowledge and also be a valuable source of information for future research on implementing Accounting curriculum. Shed light on strategies that could be adopted in teachers improve academic performance of learners.
- Teachers' content knowledge could be improved and also their approach to the teachings of Accounting would be enhanced because the study ought to unveil sophisticated and effective form of in-service continuous development programmes for teachers. Also, teachers who would undergo training at teacher colleges and universities would be exposed to improved training programmes with regard to relevant content and relevant approach to teaching and assessment of Accounting as a subject.
- The study also ought to contribute positively towards the upliftment of Accounting curriculum implementation in township schools with regards to the improvement of resources, enhancement of content knowledge for teachers as well as the designing of the teaching model that may address the challenges that are confronting these township schools.

1.7. RESEARCH METHODOLOGY

According to Neuman (2014), the essence of research methodology for an empirical study cannot be ignored. Likewise, for this study it becomes imperative that research methodology be clearly outlined. In responding to the research questions, the researcher employed a qualitative research approach which seeks to explore the richness, depth, and complexity of phenomenon and it is further associated with interpretivist paradigms (Henning, 2005). To further describe the research methodology, the following subheadings, interpretive paradigm, approach, case study as a research design, sampling procedures data collection and analysis were outlined.

1.7.1 Research Paradigm

Neuman (2014) defines a paradigm as a basic orientation to theory and research. Simply put, a paradigm is a broad framework within which researchers conduct studies. This study employed the interpretivist research paradigm, which is concerned with meaning and thereby attempts to understand the subjective world of human experiences in their social context (Cohen, Manion & Morrison, 2011; Kumar 2014). The interaction with participants provided more insight about the phenomenon under study as interpretivists focus on the discussions and opinion of the participants. This way the researcher interacted with participants to gather more in-depth information about experiences and challenges in teaching accounting.

1.7.2 Research design

In order to investigate the challenges faced by Accounting teachers towards curriculum implementation in the context of curriculum change in schools, the researcher used a qualitative case study. Qualitative case studies are often used by researchers in the interpretivist paradigm since it aims to capture the reality of lived experiences and thoughts of participants. Therefore, case study was employed in this study as it sets to present a real life situation and provided a holistic account of participants' realities and insight that enabled the reader to visualise the experiences of the people in the phenomenon.

1.7.3 Sampling procedures

Purposive sampling was used to select participants in order to gain an understanding of the central phenomenon. Khoza (2013) attests to the fact that purposive sampling is useful for selecting a specific group with specific unique qualities. Accounting

teachers with relevant qualifications, teaching Accounting in grades 10-12, formed part of the sample. Seventeen township secondary schools were selected from Umlazi district, of which four were from Burlington circuit, four from Dukumbane circuit, three from Maphundu circuit, three from Mxenge circuit and three from Isipingo circuit. This constitutes (10 %) of 167 secondary schools offering Accounting as a subject in Umlazi district. The researcher selected one teacher per school as the likelihood was that a teacher who teaches Accounting might also be teaching EMS in grades 8 or 9. The number of teachers who participated in the study were seventeen (17). Through purposive sampling, one Accounting teacher teaching grades 10-12 was selected from the seventeen (17) schools and was interviewed to respond to the questions relevant to the research study. Further to this, five school principals who were all randomly selected from the sample schools in Umlazi district were interviewed. They were required to respond as to how they deal with curriculum management with regard to the teaching and learning of Accounting in their responsibility as instructional managers and providing instructional leadership. Documents in the form of workbooks, work schedules, lesson plans, programme of assessments, item analysis, diagnostic analysis, moderation report were inspected and analysed from five randomly selected teachers who teach Accounting in grade 10. This was done in order to understand how the transition has occurred from learners who were taught EMS in the GET phase and were now pursuing Accounting in grade 10 which is the foundation of the FET phase. Grades 10-12 is within the Further education training band which is made up of all school teaching and Learning Programmes from the National Qualification Framework (NQF) at (NQF) level 2 to 4. Grade 10-12 (FET) is the crucial phase where Accounting may be chosen as an elementary subject adding to the four fundamental subjects namely, two languages, Mathematics or Mathematical Literacy and Life Orientation. So grade 10 being the transition grade between GET and FET, the belief is that a strong foundation has an opportunity to yield positive end results. So, if a concrete foundation had been installed to learners in grade 10, the possibility is that they would easily succeed in grades 11 and 12. The sample was drawn taking into consideration teachers' qualifications and experience in teaching Accounting to be able to draw informed conclusions in response to the questions posed.

1.7.4 Research instruments

1.7.4.1 *Semi-structured interviews*

In this study, semi-structured interviews were used with the researcher acting as a facilitator to elicit the participants' insights and views. semi-structured interviews were justified for this study because the respondents could give their opinions freely, interact with others and give an interpretation of the world around them and expressed how they defined and gave meaning of the situation in which they found themselves. Interview questions were given to the respondents before the interview session so that they would be prepared for their responses.

Audio-digital recordings were used to conduct semi-structured interviews to generate data in order to probe teachers' challenges towards Accounting curriculum implementation in the context of change. Neuman (2014) advocates that an interview is an interaction between two individuals where one person wants to obtain specific information from the other. A set of open-ended questions were prepared and posed to teachers for them to be able to respond on what they view as challenges when they implement curriculum as well as the teaching methods and strategies they use during teaching and learning.

1.7.4.2 *Document analysis*

Document analysis was employed to gather evidence on how teachers implement curriculum in grade 10 where fundamental basic principles of Accounting are introduced as FET phase begins. According to Bowen (2009), document analysis is a form of qualitative research in which documents are interpreted by the researcher to give voice and meaning around an assessment topic. The relevant documents that were viewed in this study included policy documents such as National Curriculum Statements, Subject Assessment Guidelines, National Protocol for Assessments, annual teaching plans, work schedules, lesson plans, learners' workbooks and other documents relating to teaching and learning and assessment.

1.7.5 Data analysis and presentation

Data analysis and interpretation, according to Sarantakos (2007), is a process of processing data and converting it into meaningful statements. The purpose of data analyses in this study was to determine the challenges faced by Accounting teachers

towards curriculum implementation in the context of change. The interviews were transcribed *verbatim* from audio records to text to present and analyse them according to the research objectives. Analysed documents were incorporated into themes similar to how interview transcripts was analysed. The responses from the interviews were analysed using content analysis that was done with the use of thematic, common and recurring words. Open coding was used, and categories established, reviewed and clustered into specific themes. During the process, data was inspected, cleaned, transformed and modelled with the goal of discovering useful information, suggesting conclusions and supporting decision making.

1.8. ETHICAL CONSIDERATIONS

According to Munro (2011, p.148), ethics is a set of widely accepted moral principles that offers rules and behavioural expectations of the most correct conduct towards experimental subjects and respondents, employers, sponsors, other researchers, assistants and students.

The researcher has read the University of Zululand's policy and measures on Research Ethics and its Policy and Procedures on Managing and Preventing Acts of Plagiarism (Research Ethics Guide, 2015). The researcher has understood them as written and set out in the University policies. The researcher promises to take the following into consideration:

- Obeying of the law, internationally and nationally acceptable standards governing research with human participants' subjects and present the proposal to Institutions Research Boards (IRBs), for approval;
- Obeying of all rights of the participants and to follow an agreement and protocol that clarify the nature of the research and the responsibilities of each party was explained. Participants were informed about the purpose of the study before they signed informant consent.
- Producing an informed consent process that outlined the purpose all the time when specific steps are required; disclose the duration before participation starts, for all occasions to take place, be transparent and inform participants about their right to decline to participate and withdraw from participation at any time and the consequences of withdrawal and be no risks at all for participants;

- Participating in research is voluntarily and they can withdraw if they are uncomfortable. Participants were requested not to expect any personal benefit and personal details of participants were not disclosed for any reason. Names and school that participated would remain as confidential;
- Complying with the requirement to make sure that I avoid risks, obligations and limitations to the participants; not involve any deception, if any is to be occurred. I made sure that nobody caused any physical pain and that only adult human beings participated in this study;
- Complying with the reporting standards and regulated citation standards;
- That any information collected either written or using voice recording would be kept safe for security and to protect participants.
- Anonymity and confidentiality of the participant was upheld all the time as names of participants and schools were not mentioned in the document;
- All transcripts and the recorded materials and the recorded information are kept safely and locked for confidentiality;
- Informing and reminding all professional reviewers that they must respect the confidentiality of the propriety rights.

1.9. CONCLUSION

This chapter provided the basis and the springboard for the study in the form of background that stated the research problem, aims and objectives, literature review and theoretical framework. The chapter further outlined the research paradigm and design, sampling procedures, research instruments and data analysis as adopted by the study to respond to the research questions presented. The next chapter will extensively and broadly present literature that were reviewed to investigate challenges faced by Accounting teachers when implementing curriculum.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

Chapter two presents a review of literature pertinent to the implementation of the Accounting curriculum in the context of change as discussed from an international point of view, with emphasis on the South African perspective. It attempts to indicate the challenges faced by Accounting teachers towards curriculum implementation as historically introduced after 1994. This chapter further indicates teaching strategies that Accounting teachers use to implement curriculum as well as teaching models that can be employed to improve Accounting curriculum implementation.

Accounting as a discipline does not aim at motivating or encouraging teachers. It is generally the measurement, processing and communication of financial and non-financial information about economic entities such as business and corporation. According to DoE (2011), Accounting as a subject comprises of the accounting knowledge that encompasses skills, values, ethics, transparency, accountability that relate to the fields of financial accounting, managerial accounting and auditing. It finds expression from the General Accepted Accounting Standards (GAAP) as regulated by the Companies Act (Act No 61 of 1993). This literature review focuses on challenges faced by teachers towards accounting curriculum implementation around the globe generally, but in South Africa specifically.

In order to probe and respond to the research topic according to the researcher's understanding, the following subheadings were presented to review relevant literature to the study. The beginning section of the review illustrated, theoretical framework, curriculum transformation in other countries then the South African Accounting curriculum change. This was then followed by the focus of the study as buttressed on challenges faced by teachers in Accounting curriculum implementation in the context of change, challenges faced in Accounting curriculum implementation, teaching strategies, teaching models that can be used to improve curriculum implementation and concluding summary. The literature review for this study finds expression from the theoretical framework as presented below.

2.2 THEORETICAL FRAMEWORK

Theoretical framework according to Grant and Osanloo (2014), is a '*Blue Print*' for the entire dissertation inquiry. They believe that, it serves as a guide on which to build and support a study and also provides the structure to define how one can philosophically, epistemologically, methodologically and analytically approach the dissertation as a whole. A theoretical framework is a lens on which the researcher positions his or her study. It helps with the formulation of the assumptions about the study and how it connects with the world. It is like a lens through which a researcher views the world and orients his or her study. It reflects the stance adopted by the researcher and thus frames the work, thereby anchoring and facilitating dialogue between the literature and the research. Likewise, Miles and Huberman (1994) describe theoretical framework as a system of concepts, assumptions and beliefs that support and guide the research plan. This study finds its expression within the following theories: Piaget's theory of cognitive development (1936), Transformative theory of Dirac (1927), and Maslow's theory (1943).

2.2.1 Piaget' theory of cognitive development (1936)

Piaget's theory of cognitive development (1936) is a comprehensive theory about the nature and development of human intelligence. The beliefs that teachers perform well where there is stability and certainty in the curriculum and education system was underpinned in Piaget's ideas of assimilation and accommodation. Assimilation occurs when we modify or change new information to fit into our schemas (what we already know). It keeps the new information or experience and add to what already exists in our minds. Accommodations is when we restructure or modify what we already know so that the information can fit in better. This results from problems posed by the environment and when our perceptions do not fit in what we know or think. Peer support and staff development at school level can improve the skills for teachers to expand their own knowledge and cope with the demand of the ever-changing ways of teaching. Curriculum reform has brought about so many changes in the strategies and approaches to teaching, learning and assessments. This has been seen to cause instability in teachers' understandings of curriculum and content knowledge, thus challenges in curriculum implementation (Ngwenya, 2014). Teaching and learning are modified and transformed based on the educator's cognitive structures, social

interaction, resources available, support the school provide to teachers, previous learning and environment. Interaction with, and manipulation of programmes, is seen as critical to the development of curriculum, which in the state of development and modification (Kutz, 1991).

Experienced teachers who were trained at universities and teacher colleges for a curriculum model, will have to accommodate and assimilate the new Accounting curriculum as transformed within the new education dispensation. Accounting teachers will have to learn and comprehend new topics in the new curriculum and also change their strategies and methods to be in line with new approaches to teaching and assessment as directed by the new curriculum. Research in accounting literature (Offorma, 2013; Fortin & Legault, 2010; Farrell & Farrell, 2008) has evidently shown that adapting to alternative teaching methods and approaches can lead to more developed accounting understandings and competencies.

Another critical aspect as presented by Piaget, is the principle of equilibrium. Equilibrium is a process that describes the cognitive balancing of new information with the old knowledge, meaning, assimilation of information to fit with the individual's existing schemas and the new information (accommodation) to adapt into new ways of thinking. With Accounting teachers, expected to adapt to the new ways of teaching and assessment approaches that respond to the new curriculum, the transition for them to begin to conceptualise and shape their thinking in order to respond to the directives of the new curriculum is critical. The assumption is that older teachers from the apartheid regime tend to resist to change their teaching practices accordingly (Samuel, 2008, p.5). Accounting has been reconceptualised in the new curriculum and now encompasses the values and skills that pertain to the financial accounting (traditional), managerial accounting, auditing, business ethics and internal controls. The fundamental question is whether teachers are indeed holding on to their old pedagogic practices into the new curriculum, if so, what could be the challenges? Have Accounting teachers really conceptualised into understanding the changes brought by new curriculum? These are the issues that this study wanted to respond to. Piaget theory is relevant and formed the basis to respond accordingly.

2.2.2 Transformation theory by Dirac (1927)

Transformation theory by Dirac (1927) refers to the changes a quantum state undergoes in the course of time, whereby it moves between positions or orientation in its Hilbert space. It is intended to be comprehensive, idealised, and universal model consisting of the generic structure, elements and processes of adult learning. Teachers are expected to implement the new curriculum, in the process they need to adapt to the understanding of new content and effective innovative approaches of teaching. This may require them to enrol for new pedagogical studies, attend workshops and seminars in order to upgrade and enhance their skills to be in line with the directives of the new curriculum. Accounting teachers would need to transform themselves by upgrading into studies and programmes that will enhance their content understanding of new accounting topics like, auditing, internal controls and also adapt to new approaches of teaching in order to enhance learners critical-thinking, mathematical, collecting, analysing, communication, organising and interpreting skills (DoE, 2008b).

Mezirow (2009) describes transformative theory as adult learning that utilises disorienting dilemmas to challenge students' thinking, where they are encouraged to use critical thinking and questioning to consider if their underlying assumptions and beliefs about the world are accurate. It focuses on the level of cognitive readiness for both teachers and learners during the transitional period of any change implementation (Mezirow, 2009). This is called the theory of transition from one state to another, it focuses on psychological and behavioural transformation of thinking, beliefs, lifestyle and patterns in response to a paradigm shift brought by change (Christie, Carey, Robertson & Grainger, 2015). During curriculum transformation, teachers' mind set and behaviour must be ready to adapt to the pedagogical content and assessment approaches of the new curriculum directives. Furthermore, school management teams (SMTs) and district officials begin to think about how they will plan and design professional development programmes for teachers' understandings of the new curriculum. Learners are also expected to adapt to the new ways and approaches of learning as these change the way they do their assessment programmes and shape them into new learning behaviours and experiences.

In Accounting, new curriculum calls for a broader approach in critical thinking and practical scenarios, analysing financial statements (income statement, balance sheet,

cash flow statement) ethics and internal controls (DoE, 2008b) bring more sense into understanding the financial status and reporting (auditing) in any business or organisation. Learners think deeper and converge into discussions using more technologically advanced resources and methods like media, internet, interviews, presentation, reporting when doing their assessment, which basically was not the case with the old curriculum. Basically, transition which is critical in the theory of transformation is a process that must be allowed to unfold in different stages of curriculum implementation, whilst support is being rendered by relevant education agencies to both teachers and learners, as transformation theory focuses more on critical reflection to support people to adapt to their new world (Mezirow, 2009).

2.2.3 Maslow's theory of motivation (1943)

Maslow is the proponent of the hierarchy of human needs. According to him, an individual is ready to act upon the growth needs if and only if the deficiency needs are met. Maslow's theory of motivation (1943) places the educator in a much more active role in the teaching and learning environment. Teaching and learning is modified and transformed on the educator's cognitive structures, social interaction, previous learning and environment. Interaction with, and manipulation of programmes, is seen as critical to the development of curriculum, which is in the state of development and modification (Kutz, 1991).

The belief is that, teachers perform well in curriculum implementation when they are motivated, as advocated in Maslow's theory (1943) that describes the importance of hierarchy of needs. Teachers expect their morale and self-esteem to be boosted by recognising them for outstanding performance, being awarded incentives and rewards where befitting. The department of education provides very little towards the process of motivating teachers for a successful NCS implementation. Amongst the findings by Molapo (2018) and Offorma (2013), is the lack of motivation for teachers to implement the new curriculum as well as the poor involvement of teachers in curriculum development process. Given the poor training of teachers and lack of resources, as well as the toll that apartheid had inflicted on the education system, most teachers found it difficult to grasp what to teach and tended to act as mere technicians without the necessary conceptual and content tools. Training plays an important role on the

delivery of quality teaching and learning through curriculum implementation in their respective schools (Lumadi, 2014).

According to Maslow (1943), motivated educators should be characterised by having their own ideas, realization and sharing with others, respect for the ideas of others, realisation that mistakes are an opportunity for one to learn and grow as they are uncovered and explained, and coming to understand that curriculum makes sense. Whitin and Whitin (2006) argue that motivated educators believe that curriculum is an important tool that helps children to communicate and understand concepts, use group work and pair investigation in the classroom. They further alleged that the report back sessions provide children with the chance to discuss their tasks and their involvement in them. These feedback sessions also give learners the opportunity for practical involvement and thus a chance to gain confidence. According to Van de Walle (2006), teachers must make a shift from a teacher-centred to child-centred approach in the teaching of curriculum. He further claims that child-centred classes refer to classroom practices and activities that focus on the involvement of children. Van de Walle (2006) asserts that the practice of active participation in learning activities is an effective way to enable rural based educators' understanding of the curriculum.

Accounting teachings require teaching strategies and methods that promote active student learning and learners that are competitive to other countries in the world (Fortin & Legault, 2010). Capacity building programmes in collaboration with accounting bodies like South African Institute of Chartered Accountants (SAICA) will keep both teachers and learners motivated to perform within the prescripts of the curriculum. Biggs (2011) and Aspers (2009) emphasise that a motivated teacher explores various pathways and alternatively enjoying the process of teaching along the way. Empowerment processes must be planned and needs analysis must be done to identify the arrears for support to prepare for the ever-changing curriculum to accommodate the new education dispensation regarding curriculum transformation and change. In Lumadi (2014), it was found that most teachers (53%) complained that they did not receive enough motivation and in-service training in preparation for Curriculum Assessment Policy Statement (CAPS).

Maslow (1943) theory is relevant in this study as it focuses on educators' challenges in implementing the national curriculum, and in the process, result in high turnover.

Motivational theories encourage educators' reflective thinking. For a new idea to be interconnected in a rich web of interrelated ideas, educators must find relevant ideas that they possess and bring them to bear on the development of the new idea (McLeod, 2016). This can only be realistic if there is a network of support and monitoring process from the system and the school.

The proponents of these theories present the fundamentals that denote change and cognitive behaviour as critical aspects for curriculum implementation. Teachers become resistant and engulfed with fear when they are confronted with change. They develop doubts about their ability to cope and to succeed in the implementation of the new curriculum. Fullan, (2001) argues that old and experienced teachers tend to resist change because they are deep-rooted in their beliefs and experience that they have accumulated in the previous years. Similarly, Ballet and Kelchtermans (2008) believe that teachers do not simply implement curriculum change. They elucidate and modify it according to their beliefs, ideologies and different frames of experience. The belief as underpinned in these theories is that teachers will assimilate teaching strategies into their current practices and gradually transform their level of cognitive thinking and adapt to the new ways of teaching. They may easily adapt to change if supported and continuously appreciated by relevant education agencies. For the purpose of this study, Piaget's theory of cognitive development, Dirac's transformative theory and Maslow's theory provided a framework that responded to curriculum implementation in the context of change. The outcomes of the three theories is that teachers would be unable to implement a new curriculum because of, were not involved in the development, were not oriented into new change, some are old and are used to old styles of teaching hence they resist change and are conservatives, there is no motivation.

2.3 CURRICULUM TRANSFORMATION IN OTHER COUNTRIES

United States of America

According Anderson and Braud (2011) teachers from the United States of America, struggled to implement the curriculum as they purported that to change fatigue as the reason for failure. They buttressed this to the ever-evolving curriculum. The introduction of three phases of curriculum between 1980 and 2013 (Anderson, 2018),

seems to be the reason why in particular the old teachers feel they had to change and adapt from one system to another. The American Curriculum provides a flexible framework for schools. The American or US Curriculum is based on American Common Core State Standards for English, Language Arts, Math, History & Geography, and Next-Generation Science Standards. Each state has its national standard.

The introduction of No Child Left Behind (NCLB) Act in 2001 by President Bush, the United States brought about many changes in the curriculum implementation (Education Law Centre, 2001). Amongst the changes, the highlight being, to close the racial gaps among different groups of population, and the gap between the United States and other countries. Notably, this NCLB policy primarily provided the basis for extra educational funding assistance for the improvement of their academic progress, enhanced safety measures for each child in the classroom. Furthermore, it drew emphasis on reskilling of teachers, improved qualifications and improve textbooks and other instructional classroom material to improve learning and teaching in the classroom. This can show that through government support and policy implementation, effective teaching and learning can be realised in the classroom. This was supported by Partelow and Shapiro (2018) who revealed that the usage of relevant and improved textbooks and classroom support material had a potential to enhance teachers' pedagogical skills, thus improving learning and teaching broadly.

China

China lives testimony to this as the country has embarked in eight waves of curriculum reforms since the new establishment of New China in 1949 (Yin, 2012). The evolution of curriculum from 1949 to 1998 wave took place before the eighth wave and the current wave. Each wave took approximately three to four years in existence. This was an indication for critical needs to search for curriculum that would speak to the needs of the Nation in China (Yin, 2013; Law 2014). The first and second wave focused on teaching materials that were based on soviet curriculum pedagogy, third and fourth wave brought new thinking and new innovations that promoted socialist and agrarian education (Tan, 2012). Extensive body of literature (Li, 2012; Chang, 2010; Zong, 2003; Yang, 1991)) reveals that the significant rebuilt and modernisation of curriculum began in the seventh wave in 1985, where among other critical changes, were

decentralisation in the financing and administration of basic education, nine years' compulsory education, placement of students in higher education.

According to Li 2012, the curriculum reform of basic education that unfolded during the period in which China's political and economic systems were transforming, was a significant and profound change. This, then, like in many countries symbolises the curriculum reform which was no longer limited to only memorisation of the content from the textbooks, but unveiling a more revitalised curriculum that sets to enhance development in the Chinese people through students being taught a more objective, content and method based curriculum for them to develop critical analytical, problem-solving, self-sufficient and independent skills. This was posited by the introduction of the eight wave, which is the current curriculum as started in 1999 and overhauled the education system into a quality-oriented education that politically and economically changed the lives of the Chinese to place them as one of the best countries in education and technology (Tan, 2012).

The transformation as highlighted above, is an indication that most countries in the world have been subjected to curriculum changes in the quest to find a suitable curriculum which continues to be a challenge for almost all the countries. Several curriculum theorists (Evans, 2014; Cohen & Bailey, 1997; Shiundu & Omulando, 1992; Fullan, 1982) agreed that curriculum implementation success is based on a wide range of factors. These factors as tabled by the curriculum theorists include, among others, capacity, competency and attitude of teachers to implement the curriculum, the availability of adequate resources, capacity of the School Management Teams to render support to teachers during curriculum implementation, support from the educational authorities. With respect to what has been outlined by the theorists, it is evident that curriculum implementation challenges are common in almost all the countries, hence the ever-changing curriculum transformation.

Zimbabwe

Curriculum reform has been experienced in several countries around the world (Lyle et al., 2014). University of Zimbabwe (1995, p. 9) holds a view that curriculum implementation involves the way in which teachers select and mix the different aspects of knowledge contained in a curriculum document or syllabus. The very same Zimbabwe engaged the process of enquiry into education and training (CIET), also

known as Nziramasrgam Commission, which advocated that there was a need for detailed review of the school curriculum in order to address the needs of the learners and the nation (Mawere, 2013). Eighteen years after political independence and revolutionary changes that emerged from a fundamental change in socio-economic-political context, President Robert Gabriel Mugabe instituted a twelve-member commission to recommend changes in curriculum (Marume, 2016). The fundamental changes were responding to the inequalities of the past and advent of technological and global forces of the 21st century. Amongst curriculum changes, financing of education by private sector, rapid computerisation of schools, increase in primary and secondary schools. Like in most countries, Zimbabwe was confronted with curriculum implementation challenges due to lack of funding and absence of a definitive implementation policy (Mpofu, 2017). Notably, Lyle et al. (2014) argue that whilst curriculum reform has been pivotal in Australia, implementation has been confronted with several challenges because it has been based on political quagmire and hidden educational agendas. Consequently, teachers failed to adapt to top-down curriculum framework as imposed to them, thus rendering the implementation to be a failure.

From the above presented literature, it is evident that curriculum is never static due to a number of reasons as confronted by different countries. The fundamental reasons being, racial inequalities, adventure into technology, produce learners that are competitive to other countries with regards to skills and ethics. South Africa is no different from the rest of the world, hence a number of curriculum changes has been effected since 1994. Whilst the countries would have clear objectives to review curriculum, curriculum implementation continue to be a challenge in almost all the countries, if not all. Lessons to be drawn from this literature are, teachers are instrumental in curriculum implementation, hence re-skilling and re-training are key to successful curriculum implementation, precise implementation plan with a clear funding model is key, education authorities to render relevant support to teachers and learners. With curriculum implementation being the epicentre of curriculum transformation, the next section discusses curriculum transformation in the South African education system.

2.4 CURRICULUM TRANSFORMATION IN THE SOUTH AFRICAN EDUCATION SYSTEM

Since 1994 several changes have been made to the education system (Oben, 2019, Peens, 2018, Letshwene, 2014). The changes (see *Table 2.1*) involved the implementation of outcomes-based education, which was replaced in 2002, replaced with curriculum 2005 (C2005), later revised as Revised national curriculum statement (RNCS), then National curriculum statement. The revision brought clarity to the expectation for teachers and learners.

Curriculum, according to Doll (1996), is the formal intended and informal content and process by which learners gain knowledge, understanding, develop skills, and appreciate values and ethics under the divine of a school. Agreeably so, the narrow version by Oliva (2009) refers to curriculum as planned learning experience set to achieve set goals. Both these narratives suggest a broad and holistic approach as presented and recommended by the Department of Education to provide sets of learning opportunities in order to achieve broad goals and related specific objectives for South African schools. As underpinned by global trends, South African curriculum transformation has been influenced mostly by international education systems. Marsh (2000) advocates curriculum change as a broad concept, often interchangeably used with curriculum reform and curriculum transformation to include a whole family of concepts such as innovation, development and adoption.

The South African education curriculum has been evolving for many years to redress the disparities of the past and to meet up with the needs of the society. The democratic government on ascending office in 1994, was confronted with the challenges as created by the Bantu education system during the years of apartheid, which then called them to change the curriculum (Mudau, 2014). This then necessitated the need for a new curriculum that would empower previously suppressed, disadvantaged and neglected communities (Jansen & Christie, 1999:146). To outline the changes in curriculum, the following subtopics will be unpacked: the effect of curriculum change before 1994, Curriculum 2005 (C2005), Revised National Curriculum Statement (RNCS) and National Curriculum Statement, Curriculum and Assessment Policy Statement (CAPS). The table 2.1 illustrates the historical change of South African school curriculum after reviews after 1994.

Table 2. 1 The history of curriculum changes in South Africa after 1994

Implementation	Curriculum	Year reviewed	Fundamental reasons for curriculum change
1998	C2005 (OBE)	2000	The curriculum had to be redesigned due to confusing curriculum implementation that presented poor design and structure, poor curriculum alignment, language complexity, inadequate teacher training and development, inadequate resources
2002	RNCS	2009	The curriculum had to be realigned due to continuous challenges on curriculum implementation
2009	NCS	Still in progress	Still rendered as the country's national curriculum

2012	CAPS	Still in progress	It enhanced the assessment approaches and strategies of the NCS
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Table 2.1 above illustrates the changes in curriculum after the Democratic South African Government took over since 1994. It is worth noting that in the period of fourteen years the curriculum has been transformed four times, which is an indication that challenges have been experienced with curriculum development and implementation, hence the quest to improve. Several questions may be drawn from this. What informs the change in curriculum? Is the level of preparedness adequate when curriculum is being transformed? Are there any lessons drawn on the failure or challenges of one curriculum such that they will be used as a basis for improvement in future? The common challenges that continue to face curriculum implementation (Makunja, 2015; Msomi, 2014; Ngwenya, 2014; Evans, 2014) are 'policy-resistant' and negative attitude by teachers, lack of capacity and content knowledge from teachers, inadequate quality resources to implement the curriculum, lack of support from the educational authorities during curriculum implementation. This, then calls for professional development strategies and teaching models that will redeem and change teachers' thinking and attitude about their disciplines and also be capacitated with regard to content knowledge. Hence, this study investigated challenges faced by Accounting teachers towards curriculum implementation in a context of change and further suggested teaching strategies and models to be implemented towards successful curriculum implementation.

2.4.1 The effect of curriculum changes before 1994

South Africa suffered the effect of curriculum change many years ago. The Bantu education Act of 1953 as enacted in 1953 and put into practice in January 1954, left its own wounded marks to the majority of South Africans prior 1994. The purpose of Bantu Education Act was to consolidate Bantu education of black people so that discriminatory educational practices could be uniformly implemented across South Africa. During this era, learners were forced to use Afrikaans as the medium of

instruction which led to several riots and instability in the education system and the country as whole, the major one being the Soweto uprising in 1976. Minister of Bantu Education had announced that half of the subjects in standards five and six which are now equivalent to grades seven and eight respectively, were to be taught in Afrikaans as a medium of instruction (Christie, 1999, p.240). There was stratification in society, elitism, capitalism, a distinct between the 'haves and have-nots' (Hartley, 1997, p.75).

Learners suffered immensely on the effects of that Bantu Education as they refused to be spoofed Afrikaans as they viewed that as a language of oppression. Teachers also suffered the effects of Bantu Education Act as they were expected to work long hours with no improvement in their salaries, notwithstanding the fact that they had to teach large numbers of classes. This led to teachers defying Bantu Education as they viewed it as the new apartheid weapon that was used to oppress a specific ethnic group and had started to affect people's lives (Christie, 1999, p.288-229).

The Freedom Charter as adopted in Kliptown in June 1955, served as the basis for people of South Africa to fight for their liberation. In it, was also the provision for equal opportunities of education and the doors of learning to be open for all and to enable the oppressed to understand the wrongs and the effects of the apartheid so that they would be prepared to participate in a non-racial and democratic society (Maistry, 2007). Hence, in 1985, there was a new call for people's education. The instability in education continued even after the unbanning of the African National Congress (ANC) and the release of Nelson Mandela in 1990 until the ANC appointed the education team to shape the education policies which were unequal and racially based (Jansen, 1999, p.58; Lekgoathi, 2010, p.106).

Education in South Africa has always been a contested sphere, wherein policies of the country, including education, have been segregated on the basis of race and colour. This has brought divisions, anger, hatred and a wide gap of inequalities which has contributed to disparities in socio-economic issues in the society. The fundamentals as provided by the Freedom Charter paved a way for the democratic government to promulgate policies that said to redress the inequalities of the past. It was, therefore, a progress call for the ANC-led government to have it as a top priority to desegregate education and introduce an inclusive and non-discriminatory curriculum that is equal for all who live in South Africa. Notwithstanding, shortage of resources and

inadequately trained teachers that becomes a threat to curriculum implementation particularly in predominantly poor schools (Lekgoathi 2010). NCS/CAPS was initially perceived as curriculum that was to restore dignity to the people of South Africa as it encapsulated basic right of individuals as enshrined in the constitution of South Africa and the country would continue to learn from experiences and improve.

2.4.2 Curriculum 2005

In South Africa 1994 became critical in the political and educational spheres. One of the critical challenges that confronted the democratic South African Government that took office in 1994, was to redress the quality of education that was offered to the black majority in the form of Bantu Education (Mudau, 2014). During this period, new legislations, policies and educational prescripts were enacted and passed to implement the necessary educational changes.

Consequently, the adoption of the Constitution of the Republic of South Africa Act (108 of 1996) provided the basis for curriculum transformation and development in South Africa (Msomi, 2014). This implies that the government of National Unity as led by the African National Congress saw a need to change the curriculum into one democratic curriculum designed for all people of South Africa in order to redress the inequalities of the past. This situation made it necessary to develop a new curriculum that was going to emancipate the previously oppressed, disadvantaged and neglected communities (Jansen & Christie, 1999). Henceforth, in 1997, the new curriculum called Curriculum 2005 (C2005), which presented outcome-based education (OBE) which was a replication from the ideal of curriculum by Spady, was launched and introduced by government. This OBE was internationally adopted and replicated from Countries (USA and Australia) that used it before as a form of standard-based national curriculum linked to formative and continuous compared to summative assessment (Chisholm, 2005, p.80). In the USA the National Commission on Excellence in Education declared that American education standards were eroding, that young people in the United States were not learning enough. In 1989 during President Bush time, the nation's governors set national goals to be achieved by the year 2000 (Manno, 1994). It was then that the Educate America Act was signed in March 1994. The goal of this new reform was to show that results were being achieved in

schools. as compared to South Africa, programme came to be viewed as a failure and a new curriculum improvement process was announced in 2010, slated to be implemented between 2012 and 2014 (Mouton, Louw, Strydom, 2012). Initially, the curriculum was a complete paradigm shift, which intended to transform the South African society as it was trusted to facilitate the development of an internationally competitive nation that would endure creative and critical thinking, self- reliance and self-supporting including the expected acquisition of variety of skills, as well as being literate (DoE, 2003). Although the introduction of C2005 was meant to empower learners with a more meaningful teaching and learning approach for them to succeed in real life situations after completing their schooling, it proved to a number of stakeholders to be failing as they rendered it only successful theoretically and was not yielding the desirable result in South African education context. Ndhlovu, Sishi and Deliwe (2006) lamented that the introduction of C2005 was merely based on a move to address apartheid challenges of Bantu education. They continued to argue that the Department of Education treated education as a product than a process, hence, policy makers only focused on curriculum development and ignored curriculum implementation. This was attested by Chisholm, 2005, p.87, who argued that the review committee had always criticised the OBE essential features as they believed that its implementation was based on a skewed curriculum structure and design, language complexity, inadequate orientation, training and development of teachers, lack of alignment between curriculum and assessment policies, insufficient learner support materials, shortage of human personnel and material resources. Notably so, this OBE has also been criticised by countries like Australia, United States of America as they were the first ones to introduce it (Chisholm, 2005, p.87; Van der Host & Mcdonald, 1999, p.16). This is supported by Jackson (1992, p.206) who believes that lack of clear explanation about changes, inadequate skills, lack of motivation from teachers, knowledge to implement the new curriculum and unavailability of the required resource materials might affect the changes that need to be effected during curriculum implementation. Despite the challenges as presented by authors, the Department of Education has been optimistic about the change of curriculum that aims to improve the quality of education in the country.

2.4.3 Revised National Curriculum Statement (RNCS) and National Curriculum Statement (NCS)

Curriculum implementation had been confronted with a number of problems which led to negative attainment of the new education system that was set to redress the inequalities of the past and democratic state (Ngwenya, 2014). The curriculum implementation challenges led to even more fundamental changes for curriculum changes. Review of Curriculum 2005 led to the formation and the introduction of the Revised National Curriculum Statement (RNCS) which was a streamlined version of C2005 (Bantwini, 2010; Chisholm, 2005, p.80). The new RNCS was introduced to simplify the implementation challenges as identified in C2005 (DoE, 2009). It gave expression to human rights, values of democracy, non-racism, social justice, equity and Ubuntu. The Department of Education (2002, p.2) continues to advocate that the curriculum would improve the implementation of OBE, human rights and inclusivity. South African Democratic Teachers' Union (SADTU) supported RNCS based on its accessibility and clarity and for the underlying principles it was founded on (Chisholm, 2005, p. 90). The then Minister of Education, believed that RNCS was necessary in the light of existing inequalities of under resourced schools with large numbers in classes and inadequately trained teachers.

Similarly, the RNCS continued to face ongoing implementation challenges because its values and principles were still connected to the notion of borrowing of OBE from developed countries such as Canada and Australia. It therefore, had to be replaced with the National Curriculum Statement (NCS) in alignment of the RNCS, which instead of bringing hope, it brought frustrations to teachers. Adu and Ngibe (2014) contend that continuous curriculum change bring discourse about education and teachers tend to be distracted in understanding and accepting new ways of thinking about education. Continuous change in curriculum affects the lives, relationships and working patterns of teachers and the learning experiences and learners (Adu & Ngibe, 2014). DoE (2009) confirms this by relating to the fact that teachers hold different views and understandings that are not intended by the policy.

National Curriculum Statement was structured such that, it consisted of an overview document as well as subject statements which provided a guide to requirements and expectations of each grade when it was introduced. With the citations above, it is evident that, on implementation of the NCS challenges continued to persist. Among the challenges, Badugela (2012) highlighted lack of resources, financial constraints and lack of training of teachers. Msomi (2014) confirmed these challenges as inadequate resources provision, lack of content knowledge from teachers and insufficient support from the educational authorities. Bryman (2012) states that curriculum made teachers and learners to work fast and thus compromising quality time to think and finish the coverage of curriculum. This, then called for the Department of Education to re-align the curriculum into the new guidelines as presented by the Curriculum and Assessment Policy Statement (CAPS).

During the times of NATED 550 (old curriculum), Accounting was merely regarded as the art of recording transactions and the teaching was too traditional and narrow, too mechanical and too procedural (Diller-Hass, 2004). With the changes brought by the National Curriculum Statement, Accounting curriculum was changed by redesigning and restructuring of the old and new topics in the new syllabus and in new methods of facilitating learners' learning (Assessment Guideline or SAG). The content knowledge that the new Accounting curriculum covers focuses on values, skills and ethics within the field of financial accounting, managerial accounting and auditing as compared to only financial accounting as advocated by the old curriculum (DoE, 2011). Consequently, these new content topics require more thinking and logic, and regard Accounting as a specialised subject that advocates communication of financial information in a way that best serves the purpose of making informed financial decisions (DoE, 2008a). Important to also note that, in the old curriculum, Accounting was taught from grades 8-12, whereas with the introduction of the NCS, Economic Management and Sciences (EMS) was introduced in the General Education and Training (GET) phase and Accounting being taught at Further Education and Training (FET) phase. EMS constitutes (40%) of financial literacy (Accounting), (30%) of entrepreneurship, (30%) of Business Studies and Economy.

2.4.4 Curriculum and Assessment Policy Statement (CAPS)

As curriculum experienced so many challenges with regard to pedagogical content understanding and reconceptualised approach to assessment strategies during the

implementation stage, it was reviewed and review committee made several changes and recommendations in 2000 and 2009 to improve the implementation and challenges of C2005 and RNCS respectively (Chisholm, 2005a; DoE, 2009). Regardless, the successful implementation of changed curriculum has constantly failed (Guthrie, 2012; Swanepoel & Booyse, 2006). Studies on curriculum implementation according Desimone, Smith and Phillips (2013), Maphosa and Mutopa (2012), Kelly (2009), Kriek and Basson (2008) suggest that the central role that teachers play in how curriculum is realised is pivotal. Any curriculum implementation relies entirely on teachers who implement it (Maphosa and Mutopa, 2012; DoE, 2009), save to say that the decision to implement such curriculum is not merely dependent on the individual teacher (Cheung & Wong, 2012).

Since 1994, major legislations have been adopted and implemented to address the irregularities of the past. CAPS is a curriculum that has been integrated to try and address those disparities. Bogdan and Biklen (1998) are adamant that redesigning learning process entails a radical shift in the mind set of educational leaders. In the context of South Africa, the disparities between areas exist as well as in England, especially when it comes to the provision of support. Furthermore, Sharp, Hopkins and James (2009) point out the fact that perception among rural educators and coordinators on how well schools are prepared to implement the curriculum from one area to another are unexpected and problematic in an education system that is striving to achieve positive results. According to Tshiredo (2013), the curriculum designers in South Africa seem to be confusing mainly on the desired results of the curriculum and are unmindful about the how part of its implementation should be done. Core problems that manifested in the curriculum change seem to have been overlooked. This might be the reason that the curriculum in rural schools in South Africa is still faced with many unresolved problems that are causing curriculum changes to impact undesirably in teaching and learning. Wallace and Fleit (2005) argue that the inability of reform makers to accurately diagnose the systematic problems or to correctly evaluate programmes before implementation affect the success of curriculum.

On the implementation of OBE, the curriculum in South Africa was always faced with many problems and challenges as prevailed way back from the apartheid education regime. Regrettably, these challenges prompted for a review in the year 2000, which

led to the introduction of the Revised National Curriculum Statement then later aligned to National Curriculum Statement. However, the implementation challenges persisted which led to the current Minister of Education, deciding to task a review committee for the revision of the National Curriculum Statement in 2009 (DoE, 2011, p.4). The review task team came up with the new curriculum policy called Curriculum and Assessment Policy Statement (CAPS), and the implementation phase was scheduled as follows, grades R-3 and 10 in 2012, grades 4-9 and 11 in 2013 and grade 12 in 2014 (DoE, 2011, p.6-7).

The introduction of the Curriculum and Assessment Policy Statement was not to overhaul the National Curriculum Statement, but to replace the subject statements, learning programme guidelines and subject assessment guidelines, promotion requirements, National Protocol on Assessments Grades R-12 (DoE, 2011). This was done in line with the report and recommendation as tabled by the task team that in the National Curriculum Statement, teachers were overloaded, confused, underpinning and demotivated. These recommendations were: producing one clear and accessible policy statement, writing a more streamlined curriculum, moving from learning programmes and going back to subjects and essential subject knowledge, standardisation of assessment (DoE, 2011, p.14). This indicated that there were new changes that were added on in the reviewed curriculum of which, Mathematic, languages were given more hours of teaching per week, Economic and Management Sciences (EMS) is only offered in grades 7-9 for two hours per week. This compromises Accounting which comprises of (40%) of the entire EMS learning area as notion says most teachers tend to ignore this section because they are either underqualified or unqualified enough to handle the content.

With the implementation of the Curriculum Policy Assessment Statement, Accounting as a subject remained biased to teach learners skills and ethics that pertain to the fields of financial accounting, managerial accounting and auditing as compared to the traditional curriculum as presented by NATED 550 (DoE, 2011). The main focus with CAPS being, the development of accounting knowledge and understanding, the development of accounting ethics, values and skills, the development of an understanding of accounting's role in the society, the development of assessment approaches and strategies that respond to the practical needs of the financial and economic world (DoE, 2011). Learners are now expected to learn and understand the

content of Accounting, do practical and apply this to the real world. This shift has made South Africa to effect changes in the Accounting curriculum in order to be competitive with other global countries which regard Accounting as a universal language. Notably, also the changes effected at grade 12, the exit grade of the basic education, standards have been improved with a combination of financial accounting, interpretation of the financial statements, managerial accounting, internal controls and audit report. It constitutes about 40% of financial accounting and interpretation, 30% of managerial accounting and managing resources, 30% of audit report, ethics and internal controls. These significant changes are evidence that South Africa has positively progressed with Accounting curriculum changes to match the world's standards, hence the next subtopic.

2.5 ACCOUNTING CURRICULUM CHANGE

Ongoing professional development according to Hightower et al. (2011) assists teachers in acquiring the most up to date and relevant knowledge of the subject they teach, and also keeping them abreast with relevant educational prescripts and issues. Accounting as a subject has changed its form with regard to content, teaching methods and approaches as well as assessments approaches since the new political dispensation in 1994. It therefore, becomes imperative that Accounting teachers be subjected to professional development programmes to assist them to keep up with changes.

Schreuder (2014) argues that Accounting as a subject has received ongoing criticism because of poor performance by learners and declining of those opting to do the subject. This was a trend that was observed when the results for grade 12 of 2019 was analysed. According to the subject performance for 2019, 91 581 learners wrote Accounting final examination (National Senior Certificate), 104 553 in 2018, 116 149 in 2017, 137 808 in 2016 and 143 962 learners in 2015. This shows a decrease of 52 381 learners over the past 5 years. This is also a concern highlighted by Panyaza Lusufi (Gauteng Education MEC), that learners in Gauteng province are no longer willing to take Accounting as a subject (The Citizen, 2020). This study must be able to assist relevant education stakeholders to develop Professional Development Plan

(PDP) that is able to respond positively to challenges that continue to compromise teaching and learning of Accounting as a subject. Amongst critical aspects to be included in the accounting PDP, could be, policy training, content training, teaching resources workshops, assessment strategies workshop, computer training, mentoring workshops, learner discipline strategies, school leadership courses and workshops for the School Management Team (SMT), (Schreuder, 2014).

Accounting curriculum has drastically changed its form with the introduction of NCS. The change has seen Accounting subject being redesigned and reconceptualised. The old curriculum (NATED 550) mainly focused on financial record keeping, which forced learners to rely on memorising of concepts only (Duff & McKinstry 2007; Diller-Hass, 2004). Learners were not taught to reason and reflect on the financial information for the purpose of solving problems and making informed decisions. The implementation of the NCS resulted in the content of the Accounting discipline to focus on a more redefined content change this is what was added:

- Concepts, calculator and principles of Value added tax
- Management of Accounting
- Concepts, principles and reports of costing
- Code of ethics and
- Control and audit procedures

Peens (2018) avers that these additions in the curriculum for FET were directly related to the change made by South African Institute of Chartered Accountant(SAICA) as well as South African Institute for professional Accountant (SAIPA). These new topics have enhanced reasoning skills and abilities of learners, make them practically compliant in solving problems and making sound financial decisions and that makes them competitive to other world countries. Learners according to Farrell and Farrell (2008); Ballantine and Larres (2007) become actively involved in the learning process through self-expression and group discussions, performing case-studies analysis, problem-based presentations, group projects, and real-life scenarios (Fortin & Legault 2010). The challenge facing Accounting teachers, therefore, is to change their teaching and assessment methods, practices and strategies in order to align them with the new requirements and directives of the new curriculum. How do Accounting teachers understand the new requirements and expectations of the new curriculum?

Do they really conceptualise and grasp what the new curriculum advocates for their daily practice in the classroom? Is there adequate support from the department of education authorities to assist teachers to adapt to the new curriculum expectations? These are some of the critical questions this study had to respond to with regard to teachers whose traditional teaching practices may have been different from the new curriculum dispensation.

Another critical change was the introduction of the Economic and Management Sciences (EMS) in General Education and Training (GET) band (Grades 7-9). EMS constitutes of 40% financial literacy (Accounting), (30%) of entrepreneurship (Business Studies) and 30% of economy (Economics). It serves as a basis for all these three subjects in Further Education and Training (FET) band (Grades 10-12). The question that arises is whether it is possible for one teacher to be qualified to teach all the three subjects. The general notion is that teachers teaching EMS in GET phase are generally not qualified to teach Accounting, hence, they ignore that (40%) allocated to the subject. Furthermore, the notional time allocated to EMS in grades 8 and 9 is only two hours per week, this makes it difficult for teachers to cover the expected curriculum as stated by Phakathi (2019) and this is indeed a drawback in setting a strong foundation for FET (grades 10-12). Furthermore, Ntshangase (2017) argues that the findings of the Review Committee (2009) indicated that the EMS curriculum was weak on conceptual coherence and progression due to the under stipulation of content, sequencing and pacing requirements. This concluded that the base of Accounting as the subject is also weak. This will mean learners approach the FET Accounting band without adequate basic for them to grasp the required aspects of Accounting as a subject. It can also be stated that quite a number of teachers struggle with teaching some of these new content as the pre-service training and in-service training do not address these challenges thoroughly. Hammond, Clayton and Arnold (2009) have also contended that the content knowledge expectations of teachers in Accounting subject could likely be a major reason for poor learner performance during NCS. However, the main challenge that confronted Accounting teachers was to change their teaching and assessment methods and practices to suit the requirements of the new curriculum. It has been a well-known argument that majority of teachers who teach EMS do not have the content knowledge and the pedagogy of teaching EMS as an integrated multi-disciplinary subject (Phakathi,

2019). The questions that arise are whether teachers are indeed ready for such change in pedagogy. Have they been trained for this? Do they acquire adequate content knowledge? Have they really changed their old pedagogical methods and practices and aligned them into the new curriculum expectations? The assumption is that teachers are aware of the changes in the accounting curriculum and what is expected of them when it comes to new teaching strategies and approaches. However, the gap between their understanding of the curriculum and the actual practice appear to be framed in their traditional ways of teaching strategies and approaches as they perceive the change in curriculum as just by the way another set of 'new prescriptions'.

From a pedagogical point of view, curriculum transformation from C2005 to CAPS has categorically refined curriculum by increasing levels of content knowledge, teaching and assessment strategies and approaches (DoE, 2003). With this, it is said to be seen whether Accounting teachers are adequately and pedagogically competent with content knowledge to implement the curriculum. Changes in the Accounting curriculum within a short period of time according to Samuel (2008), have resulted to teachers becoming too 'policy-resistant' and this questions their commitment and willingness to implement curriculum changes. Teachers tend to embrace their traditional ways of teaching and continue to be technicians of the old curriculum. Whilst teachers are expected to adapt to the prescripts of the new curriculum, in practice many of them tend to resist implementing these changes or they opt to adapt to curriculum that suite their own traditional ways of teaching (Spillane, Reiser & Gomez, 2006). This is supported by Uiseb (2007) who holds a view that curriculum interpretation and implementation is probably the most challenging step in the curriculum development. Hence, this study wanted to investigate the challenges faced by Accounting teachers towards curriculum implementation in a context of curriculum change in schools in Umlazi District.

Table 2.2 Changes in Accounting Curriculum since 1994 (DoE, 2008)

NATED 550 CURRICULUM	NCS/CAPS CURRICULUM
<ul style="list-style-type: none"> • Too narrow, too procedural, too mechanical. • Accounting was taught from grades 8 to 12 as a separate subject. • Focus was on financial accounting only. • Teaching, learning and assessment approach were too traditional and focused mainly on memorisation. 	<ul style="list-style-type: none"> • Encompasses critical thinking, communication, analysing, problem solving, interpreting and reporting for decision making. • EMS is taught in grades 7, 8 and 9 (GET) and Accounting as a separate subject being taught in grades 10 to 12 (FET). • Focus is on financial accounting, managerial accounting and auditing. • Teaching, learning and assessment approach has been restructured, reconceptualised, and it focuses on yielding more understanding, practicality, and communicating financial information for informed financial decisions to be taken in the financial world.

The changes as illustrated above in table 2.2 are evidently echoing transformation in Accounting as a discipline from the old curriculum (NATED 550) to the new curriculum as now presented in CAPS. The subject now subscribes to the world international standards of Accounting as a discipline, as learners are expected to be taught with

understanding, to solve problems, do practical work and take informed financial decisions. The introduction of topics like auditing, managerial accounting, budgeting directly respond to the needs and prescripts of the economy. Notably, the shift in these new topics requires teachers who possess relevant and adequate content knowledge, teachers who understand that compartmentalised knowledge (Jones & Moreland, 2005), is not enough for curriculum implementation. The next section elucidates curriculum implementation in the context of change.

2.6 CURRICULUM IMPLEMENTATION IN THE CONTEXT OF CHANGE

Curriculum implementation according to Uiseb (2007, p.74) refers to the process of putting a curriculum into operation. Change is the process of analysing the past to elicit present actions required for the future (Bertels, 2003, p.478). Extensive literature on curriculum implementation by Hongbiao, (2013), Maphosa and Mutopa (2012), Kriek and Basson (2008), Kelly (2009) highlight the central role that teachers play in how a curriculum is realised in practice. Agreeing, the Department of Education (2009) emphasised that any curriculum implementation relies on an individual teacher (Cheung & Wong, 2012). Likewise, Skosana and Monyai (2013) argue that teachers should be catalyst change agents in steering curriculum implementation. This, then means that teachers play an integral role in curriculum implementation as they are the ones who must deliver it in the classroom. The challenge that they are facing is the readiness with regard to the content understanding that would bring their praxis to be in line with the new topics and changing their teaching and assessment practices and behaviour to align themselves with the requirements of the new curriculum.

Although teachers are seen to be the key contributors in curriculum implementation in South Africa (DoE, 2008), learners are also a course of change in the prescribed curriculum by reinterpreting what they are taught differently (Hoadley & Jansen, 2002). According to Gillis (2018), South African education system needs a radical overhaul for the Fourth Industrial Revolution (4IR) to be realised and that the Government needs to show that ambition. He continues to state that a need exists for a mass roll out, not only of technology but of the training needed for teachers to equip learners for the 4IR skills. This poses a threat in the curriculum implementation, since a number of

teachers, in particular the older ones tend to rely much on their traditional ways of teaching (Fullan, 2001). This section is divided into the following subtopics: the requirements for curriculum change and implementation, curriculum documents, management of curriculum change for effective implementation. Curriculum implementation depends on the level of preparedness of teachers and transformation in their understanding of the subject content and teaching approaches (Powell & Anderson, 2002). Teachers need to be the champions of their classrooms and therefore must possess pedagogical knowledge of their subjects, be able to utilise the relevant resources for the presentation of their lessons. Being organised with the basic requirements as outlined below, may ensure more effective and efficient curriculum implementation.

2.6.1 The requirements for curriculum change and implementation

Shepherd (2015) believes that the main requirement for curriculum change is the transformation of assessment approaches and practices that should be implemented in schools. The author continues to stress that assessment play a critical role in the innovations as assessment can be used as a change agent. It rests upon teachers to adapt to the relevant assessment approaches and practices in line with change, failure to use the correct assessment tool may render the intended curriculum unsuccessful. This is evident in new Accounting curriculum as the major emphasis is on how learners unveil new thinking skills, values and financial ethics which is tested by the way learners are assessed (new assessment approaches and practices). Transformation in assessment practices can generally affect the whole curriculum as it purports power and the influence assessment has on curriculum implementation (Shepherd, 2015). This suggests that, for any curriculum implementation to be successful, understanding and adapting to the new approaches and strategies of assessment is pivotal. The new curriculum, amongst other things, was set to enhance problem solving skills, creativity and critical skills for learners. That would be achieved by giving learners assignments, projects, scenarios that would be more inquisitive in finding information and apply that which they have learnt than just to memorise and give feedback.

Unlike Shepherd (2015), Kelly (2009) maintains that there are many requirements that should be taken into consideration during the change and implementation of the curriculum. She believes that change in curriculum is necessary when new knowledge emerges. The new content knowledge should be enabling teachers and learners to be

adequately prepared for the deliverance of the new content knowledge that is in line with the directives of the new curriculum. Lack of teaching skills and the innovative way of teaching become the barrier for dissemination of information to the learners.

The second requirement as presented by Kelly (2009), is human development. Human development refers to the process of changing mind set of people during the process of curriculum change. This process is pivotal to teachers as they are at the centre of curriculum implementation. The challenges with centralised curriculum as in South Africa is farfetched from the reality. The reality is policy and implementation are disconnected as the voice of the teacher and the learner are mostly not captured to inform instructional processes. The descriptive curriculum is problematic in implementation as proper consultation and in-service are not enough. Furthermore, Kelly believes the process to be a difficult one, however she is convinced that people like teachers in this instance, should be involved during the initial planning stage of the implementation before the actual change takes off. Although this process is done in South Africa, time allocated to human development is not enough and teachers are expected to perform so many things during the short period of time, thus rendering the implementation process ineffective (Jansen, 2002; Reid & Cakwe, 2011).

With reference to the new curriculum in South Africa, the addition of content knowledge in Accounting in the form of financial accounting, managerial accounting, auditing, financial ethics, the two fundamental requirements as presented by Kelly (new knowledge and human development) are relevant. The introduction of new knowledge in accounting was effected to meet up with the world financial standards as regulated by bodies and principles like the Companies Act 61 of 1993, General Accepted Accounting Principles (GAAP), International Accounting Standards Board (IASB), Financial Accounting Standards Board (FASB) (Sharma & Kelly, 2014).

Another critical requirement that needs to be considered when implementing curriculum according to Cornbleth (1990), is the contextualisation of the society. Meaning, the curriculum and its implementation is shaped by contextual factors from within and outside the classroom environment and this gives effect to the ways in which teachers and learners relate and take cognisance of the curriculum. This bears the view that different stakeholders like teachers, parents, learners, community

members and department of education officials (Circuit, District, Head Office) may all be playing a role in a school program and thus have an influence in the curriculum implementation process. In this way, curriculum should be designed and implemented in a manner that embraces the culture and the needs of the community and the society where the school is situated (Kelly, 2009).

The conclusion made by Anderson (2018) on the evaluation of more than 300 curriculum change in the United States of America suggests pivotal ways in which teachers respond to curriculum change. The fundamental of her findings was on non-implementation of curriculum change, teachers in the United States of America deliberately ignored the new curriculum as they felt threatened with the new curriculum, terminology and assessment approaches. They felt undermined in changing that which they were taught in colleges and universities during their teacher training. The same sentiment is shared by Fullan (2001) who says experienced teachers tend not to change their old or current teaching practices easily because these are rooted in their beliefs and in the practical knowledge they have accumulated during their years of teaching.

Mutual adaptation refers to a process in which a successful change and implementation takes place and significant changes in participant attitudes, skills and behaviour occur Anderson (2018). For implementation to succeed, the implementers must “*learn it, shape it and claim it for their own*” (Alcorn, 2014). Changes are affected and new approaches and practices of teaching and learning take place in the classroom. Teachers’ attitude and readiness become the order of the day as they implement curriculum as the directives of the curriculum policy (Munthe & Rogne, 2015). Like in United States of America, South Africa should look closely at curriculum mutual adaptation and see if this process can assist with successful curriculum implementation.

Teaching will be made easier and enjoyable if teachers have all the resources and understand what and how to teach. Documentation is a critical resource and a directive that should be followed during the process of curriculum implementation (DoE, 2011). A case study that was conducted by Rose (2016) involving six Australian secondary schools on how to implement technology in the school curriculum did cite that there needs to be thorough and adequate documentation about what is intended to be

taught and what is happening so that teachers and subjects' advisors would be informed about the direction and progress.

Curriculum statements are part of the total curriculum to be implemented (Msomi, 2014). They form the basis of the decisions with regard to what is expected to be taught in class alongside with other class programmes. Curriculum documents, materials and yardsticks that are expected for any secondary school includes, but not limited to, curriculum statements, subject statements, subject assessment guidelines, national protocol on assessments, subject workbooks, subject textbooks, subject work programmes, annual teaching plans, programme of assessments (DoE, 2011). Hence, for Accounting curriculum the same documents are required for a teacher to be able to implement curriculum as expected. It is the responsibility of every Accounting teacher assisted by the school management to select the relevant textbook that will easily respond to the demands of the curriculum. Materials that are directives become a responsibility of the School Management Team (SMT) and the Department of Education to ensure that they are readily available for teachers.

2.6.2 Management of curriculum change for effective curriculum implementation

Change is a critical process that must be closely managed. Change can succeed or fail, it can be good or it can be a disaster, it can make us feel incompetent or it can make us feel mastery, we may want to change or feel resistant to change (Burner, 2018). Curriculum management encompasses planning, implementation, monitoring and evaluation (Maphalala, Khumalo, Buthelezi, Gamede, Mabusela, Nzima & Sibaya, 2018). This definition is in line with Cohen et al. (2011) who describe curriculum management as consisting of four stages namely, planning, teaching, assessing and evaluating curriculum objectives. Burner (2018) posits that curriculum management includes planning, developing, monitoring and reviewing the educational programme of the school to ensure a match with school goals and appropriate allocation of resources. This implies that curriculum management embraces planning, implementation, motivation and evaluation. Furthermore, Hoadley, Christie, and Ward (2009) emphasise that curriculum management is about managing systems and procedures as well as people to ensure productive teaching and learning and to promote increased levels of learner achievement. The definitions, however, do not provide specifics of what exactly is being planned, implemented, monitored and

evaluated in the process of managing the curriculum. Principals of schools as instructional leaders and managers have a responsibility to manage curriculum, they are the ones who should determine the school's success or failure during the process of new curriculum implementation (Van der Horst and McDonald, 2001, p.192).

The principal as an instructional leader should know how to lead and manage the process of change (Flores, 2016), and also ensure that the school is in possession of all the relevant policy documents, circulars, guidelines, learning materials and make sure that he or she reads with understanding, internalize and contextualise all the directives and the fundamentals of the curriculum change. Curriculum change will advocate that the instructional leader of the curriculum analyse the strengths, weaknesses, opportunities and threats (SWOT analyses) of the school with regard to curriculum implementation, planning for change, implementing change, reviewing process of implementation from time to time in order to meet up with the prescripts and the directives of the new curriculum.

Biesta (2010) argues that what is fundamental with change is the political question rather than merely focusing on change for the sake of change. Schools are accountable to policymakers, parents, students, local communities, employers and institutions of post-schooling and should act based on informed professional judgement, discussing the significance of various kinds of information and how they can be used to make positive changes (Earl & Katz, 2016). Principals are at the centre of accountability to all the mentioned stakeholders; hence they should be on top of their toes in ensuring a smooth and a successful curriculum change and Implementation at schools. According to Timperley (2008), when the principal as instructional leader shifts from top-down management to a collaborative learning environment, a more distributed leadership is promoted. A distributed leadership perspective recognises that expertise does not reside solely in one gifted principal, but exists throughout a school in gifted educators, support staff, heads of departments (HODs) and deputy principals. In curriculum management, the principal must encourage more extensive and distributed leadership through open dialogue around the targeted learner needs and effective instructional strategies in which all the educators participate. Leadership and professional knowledge is shared and

distributed during school management meetings and regular and frequent teacher team meetings. Hargreaves and Fullan (2012), Hargreaves (2009) and Fullan (2007) argue that at the heart of effective educational change, is the crucial role school leadership plays, building a shared vision and collaborative environments for professional development and learning across schools. As pointed out by the International Centre for Educational Change, whether any change is good, depends on what it is, how solid its base is, who benefits from it and how well it is managed. The next section outlines the challenges faced in Accounting curriculum implementation in the context of change.

2.7 CHALLENGES FACED IN ACCOUNTING CURRICULUM IMPLEMENTATION

Uiseb (2007) holds a view that curriculum implementation is probably the most challenging step in the curriculum development process. Likewise, Molapo (2016) revealed that inconsistencies existed between the optimistic view of the Department of Education to improve curriculum implementation despite continuously changing the curriculum and the pessimistic scenario where teachers consistently speak of obstacles to curriculum implementation. Ngwenya (2014) advocates that teachers' belief systems, experiences and ideologies affect how receptive to curriculum change they are likely to be, they do not simply implement curriculum change but modify it according to their different frames of experience. This is confirmed by American researchers Cohen and Bailey (1997), who observed United States education policies filtered by teachers' values, knowledge and experiences. According to Fullan (1993), schools are at the centre of innovation and change with teachers having to implement change within the public education system. This suggests saying, whilst other stakeholders are important in the curriculum implementation, teachers play a critical role.

Literature on curriculum change has revealed a number of challenges which are brought by curriculum implementation (Robertson, 2018; Molapo, 2016; Ngwenya, 2014; Offorma, 2013; Badugela, 2012; Yin, 2012; Uiseb, 2007; Robertson, 2018). These include, lack of content knowledge for teachers, lack of teaching and learning resources, underqualified teachers, lack of training of teachers for the implementation of curriculum, poor working conditions, work overload for teachers, financial

constraints, continuous professional development that is not based on the needs of teachers but they are too vague and general and demotivation from teachers. Badugela (2012) found the National Curriculum Statement to be problematic to the culture of teaching and learning in various schools in South Africa. She continued to say, if challenges experienced by teachers such as financial constraints, inadequate teaching resources, lack of training for teachers, are not addressed this would not yield desirable results for our education system and learners that will be produced would not be relevant for economic growth. The challenges faced in Accounting curriculum implementation are discussed below:

2.7.1 Teaching and learning resources and the use of technology

Globally, majority of schools have skewed allocations of resources which hinder proper teaching and learning, (Hoadley & Jansen, 2009). Quintile 1-3 schools would always have financial burden to top-up resources. 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 important resources for teaching Accounting in schools. Inadequate textbooks, furniture, laboratories, references and classrooms can lead to learners performing very low, 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 a 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. Teachers borrow materials from other schools, make copies, and these can also delay completion of other tasks. Other challenge associated with Learner Teacher Support Material (LTSM) is lack of security measures in rural schools to protect the little resources the schools have as these schools' experience theft and burglaries. Loewenberg, Bell and Cohen (1996, p.7) argue 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 few reasons. Oben

(2019) emphasises that oldest generation of teachers struggle with the use of technology in the classroom, while the new generation of learners have access and use of technology (mobile). It is upon teachers to be able to take advantages of these valences to improve this incremental change.

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 et al. (1996, p.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 materials. Effective teachers need to adapt their teaching style to suite 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.

2.7.2 Professional development for accounting teachers

According to Soclarides (2018), initiative to improve schools in Brazil include increasing the quality of teachers through emphasis on training and qualifications and better remuneration. Consequently, Molapo (2016) found CAPS implementation to have been hampered by inadequate training of teachers, poor understanding of curriculum, poor involvement of teachers in curriculum development process, poor resources and work overload. This is supported by Msomi (2014) who revealed among the challenges, that accounting teachers lack content knowledge because they were inadequately trained to adapt to the directives of the new Accounting curriculum, they tend to continue with their traditional ways of teaching as they feel comfortable.

2.7.3 Implementing practical assessment for Accounting

The directives of the new Accounting curriculum call for a redesigned and a holistic approach of assessment as the subject fields of financial accounting, managerial accounting and auditing emphasise the importance of integration to strengthen the development of conceptual understanding (DoE, 2008b). Professional development is critical because education is an ever growing field, and innovations, the advance of 4IR or the 5th generation of networks (5G) which enables a new kind of network that is designed to connect virtually everyone and everything together including machines,

objects, and devices which then calls for teachers to be lifelong learners in order to adapt to new teaching methods, techniques and approaches (Guskey, 2002). Likewise, Ingvarson et al. (2005) advocate professional development for teachers as a crucial vehicle for enhancing quality of teaching and learning in schools as prescribed by the Constitution of the Republic and chapter 9 of the National Development Plan (NDP).

Juma, Lehtomaki and Naukkarinen (2017) are of the belief that constant instructional support to individual teachers in specific subjects would assist to be able to internalise the new approaches and skills through collaboration with more skilled persons who in this case will be the peers, and the school management team. Shkedi (2009) regards scaffolding pedagogy as the support that is given during the process of teaching and learning with the intention to assist the teacher or the learner. In this instance, the teacher is the one that is supported by different stakeholders: namely, other teachers, the head of department, deputy principal, principal and parents. Taole (2015) and Govender (2013) support the notion that it is necessary for teachers to be provided with continuous support in instances of challenges and be given quality of guidelines that will serve as their resource centres once they encounter problems. The guidelines serve as mechanisms to refer to even once that support is no more required.

Teachers, according to Kelly (2009), should be placed in a central role as curriculum decision makers and that they should have a high level of professional autonomy. For teachers to be able to implement curriculum effectively, they must be afforded with reasonable opportunities for them to acquaint themselves with all the curriculum related matters. The better teachers understand curriculum matters, the better they can engage in expected quality teaching practices and approaches in the classroom and that may lead to more positive and improved learning. Curriculum development and transformation always bring changes to the content of the subject as well as new approaches and practices.

The advancement of technology has also forced Accounting teachers to sharpen their pedagogical content knowledge. According to Loughran (2013), pedagogical content knowledge refers to the body of knowledge and information that teachers teach and

that learners are expected to learn. It refers to related strategies and methodology of the how part of teaching a subject. Attesting to the fact that, content knowledge relies on the teacher having a good source of literature and a basic understanding of the subject that is being taught, a wider knowledge base that will assist with imparting other explanations of similar philosophies (Shulman, 1987). Shulman (1987) further stressed that pedagogical content knowledge is one critical aspect that fits well with the centrality of the subject matter. Price (2009) presents a view that purports teachers to have enormous opportunities to be engaged in successful elements of in-depth professional learning, like, observation, feedback class modelling, planning and teaching with improved pedagogical content knowledge.

Consequently, Saunders' (2000) understand teachers to be at a matured stage of development by them having to know their subject matter, use pedagogy that is relevant for content, create and sustain an effective teaching and learning environment, reflect on learners' understandings and responses, have a strong sense of ethics, and are always committed to quality teaching of their learners. Whereas, Boe and Gilford (1992) believe that, the quality and competency of any teachers has a direct link to teacher qualifications, teacher professionalism, level to which teachers are given responsibility and authority over their work and classroom practice.

The primary purpose for teacher professional development is for teachers to navigate and continue learning from their own practices and experiences. Effective teacher development as illustrated in figure 2.1 implies that teacher development would be successful if it incorporates active learning that engages teachers directly in designing teaching strategies that matches learning strategies designed for learners, focuses on relevant pedagogical content that is in line with the expected requirements of the new curriculum, supports collaboration that enables teachers continue to network with one another and share ideas for positive curriculum implementation. It further emphasises the issue of effective practice where teachers can use models like lesson plans, written work, assessment strategies that affect teachers' and learners' daily lives but enhancing the curriculum implementation in the process. Teachers must be subjected to adequate time to learn, practice, implement and reflect on the changes, approaches and strategies of the new curriculum. Notwithstanding the fact that professional development is repeatedly designed to assist teachers learn to implement specific

teaching techniques and strategies, often in single sessions (Hill, 2004; Adler & Reed; 2002). According to Franke, Carpenter, Levi and Fennema, (2001), with professional development experiences, teachers continue to grow, and they are enhanced to inquire about their practices even after formal professional development. In most developing countries, including South Africa, curriculum changes do take place in order to address the challenges that keep on confronting the countries from time to time. Teachers thus need continuous in-service training and development Quan-Baffour and Arko-Achemfour (2009) to enable them implement new curriculum changes.

In-service training, according to Declerq, Shalem and Nkambule (2016) is an on-going process that promotes personal growth and professionalism for teachers in-order to rectify the perceived lack of skills. This is supported by Namunga and Otunga (2012) as they perceive in-service education as necessary and appropriate when people need special training to correct shortcomings in their skills. Furthermore, Namunga and Otunga (2012) state that in-service training takes place anytime, either as part time or full time during the professional life of a teacher. Attesting are also Kriek and Basson (2008) who describe in-service training as a structural training activity that is intended to develop the capabilities and skills of teachers in a defined area with a purpose of improving and enhancing student learning. Teachers need to equip themselves with new forms of knowledge, new teaching and assessment approaches and strategies, hence in-service training forms an integral part of the continuous professional growth and development for teachers. The expectation is that teachers should first receive their professional support from their immediate supervisors (Departmental Heads) and again from the subject specialists (subject advisors) (UNESCO, 2010).

Shiundi and Omulando (1995) state that ongoing professional development of teachers has a positive impact on curriculum implementation. Tried and tested ways of introducing change to a new curriculum according to De Clerq and Shalem (2014), is by staging a series of in-service and professional development programmes for teachers. They further believe that when such an opportunity is afforded to teachers, they will be in-serviced continuously depending on the availability of resources.

Teacher development occurs at different levels, school based, circuit, district, province and national level. Thus, teacher collaboration is one aspect of teacher development that has received more attention towards successful curriculum implementation and school improvement (McGee, 1997). Teachers are expected to share impressive pedagogical practices among themselves. They must, according to Talbert and MacLaughlin (1994); Hargreaves (1994); have the willingness and desire to learn from one another and effectively collaborate with leaders, colleagues, learners and themselves. Little (1997) believes that leaders who model effective professional learning, do learn more and better by examining their own practices and experiences and continue to work alongside their staff to navigate through improvements efforts together. In support is Fleisch (2016), who states that professional development does not only involve the use of different teaching activities but also the development of conceptions and beliefs underlying these activities.

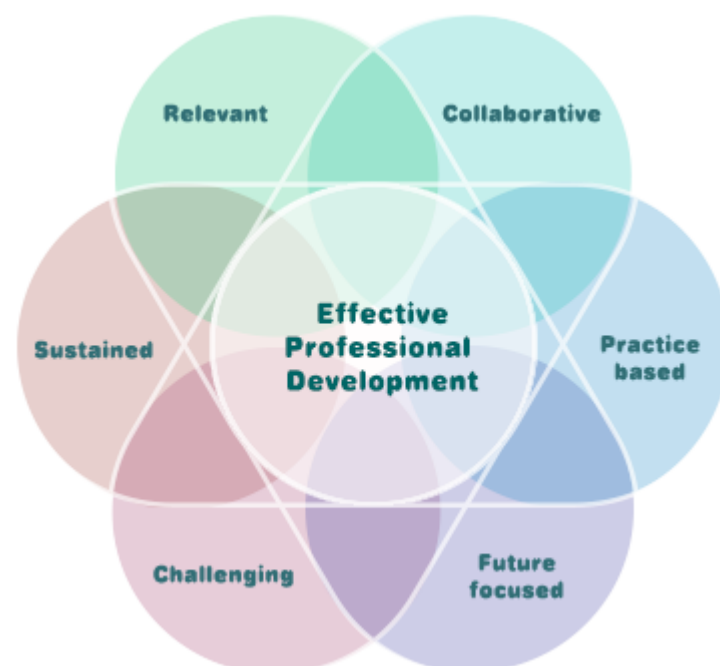


Fig. 2.1 Teachers' views on effective professional development (Darling-Hammond, Hyler, Gardener, 2017)

A shortage of adequately and appropriately trained accounting and economics teachers capable of providing the expected quality teaching according to the research conducted by the overseas consultant on behalf of the Department of Education, (2002) had been identified in earlier years and still persist. Maphalala et al. (2018) posit that quality teaching and learning in most schools in KZN province is affected by unqualified and underqualified teachers who are still teaching the subjects they are supposed to teach based on their qualifications. These teachers are sometimes referred as out-of-field teaching (teaching a subject that teachers are under-qualified or even unqualified for). Underqualified refers to practising teachers who are university graduates practicing as teachers and experienced but without professional teaching qualification, the second category of under-qualified refers to those teachers who may have both academic and professional teaching qualification but their qualification may be viewed as inadequate at a given point due to curriculum or policy change (Mukeredzi, 2016). This is confirmed by Timperley (2007) that the majority of teachers for both Economics and Accounting are not comfortable, which then shows the imbalance in the teaching of the subject. This then, calls for a comprehensive professional development programme to place accounting and economics teachers under. It is worth noting that various Provincial departments, including Kwa-Zulu Natal adopted what has been concluded in the research as the problematic 'cascade approach' (Bett, 2016). Training programmes were decentralised to districts in a form of teacher-training workshops. However, such workshops are found to be poorly organised and contextualised, very short in duration and lack demonstration, modelling and follow-up at school level (De Clerq & Shalem, 2014). Another extensive systematic programme was developed and established by the Programme to Improve Learning Outcomes (PILO) in two education districts of Kwa-Zulu Natal as pilot project to be rolled out across the province. The primary focus of the programme was to improve learning outcomes through professional collaboration and reflection and to transform practices and leadership of School Management Teams (SMTs) and District officials (De Clerq, Shalem & Nkambule, 2018; Fleisch, 2016). PILO, known as *Jika Imfundo* at school level has since been rolled out in the entire province.

Teachers who would have reached the level of effective development possess strength, desire and confidence to perform their duties. This view is supported by McArdie and Coutts (2003) who identify two personal qualities of those teachers

considered to be good at their job as strength (an ability to make things happen effectively) and confidence allowing the individual to be comfortable with responsibility to act. This study sought to investigate the challenges that teachers experience in accounting curriculum in the context of change in high schools of Umlazi District. The probe would be whether the relationship exist between what is being presented here and the study, thus coming up with the recommendations to improve accounting curriculum implementation.

Accounting knowledge integration according to Hoadley (2008) is not only confined to the connection of different fields of the subject, but a broader view that is anticipated to take place across the subjects. Noting that Accounting aims to develop learners who must acquire critical thinking, mathematical, communication, analysing and interpreting skills (DoE, 2008b), teaching and assessment approach must be practical and promote active learning. This can be achieved through role playing, case-studies, problem-solving scenarios, individual and group projects and discussions. Teachers need to adapt to these new ways of assessment approaches and take into consideration the contextual factors that may affect both teachers and learners

2.7.4 Certified qualified teachers

A case study by Quan-Baffour and Achemfour (2009) states that teachers should be more qualified and knowledgeable in particular subjects that they teach and be very conversant with relevant delivery methods. This study further revealed that many Accounting, Business Management and Economics teachers have insufficient content knowledge of the subject they teach. This is because most teachers in the country were trained in under-resourced training colleges with little emphasis on content knowledge. Australian Schools' Council (1990) supports this view in saying teachers need to have a thorough grasp of the content knowledge for the subject they teach. They should possess sufficient knowledge and understanding of the underlying structure of their specific subject matter and the relationship to other related subjects. Hence, sound teachers as advocated by Quan-Baffour and Achemfour (2009) will have a positive impact on curriculum implementation.

South Africa is not immune to the findings for studies conducted in other countries. Phakathi (2019), Ntshangase, (2018); Phakathi, and Msomi (2014) in their findings,

revealed that most teachers who teach Economic and Management Sciences (EMS) in grades 8 and 9 have no accounting qualification. This creates a gap in grade 10 accounting teaching and learning. The type of a teacher envisaged to contribute positively to the transformation of the South African education through effective teaching should be adequately qualified (Department of Education, 2003). Likewise, Saunders (2000) agrees that teachers that are using pedagogy that is appropriate to effective teaching and learning environment remain an important asset to successful curriculum implementation.

Whereas, continuous professional development is key to keep teachers abreast of changes and developments in curriculum matters McArdie and Coutts (2003), experiences of designing leading and teaching programs drawn on primary, secondary and tertiary school teachers, have in common a focus on post-qualifying studies. The participants in this study were already qualified and had experience in the subject they were teaching, had furthered studies to develop themselves and attended workshops and seminars in the same field of study and work. Other formalised teacher development programmes were provided by the tertiary institutions in the form of Advanced Certificate in Education (ACE). The motive was to ensure that poorly qualified teachers with M+3 would be developed to M+4 and upgrade their content understanding in their relevant subject pedagogy.

Regrettably, most teachers were expecting to gain practical competences to teach the National Curriculum Statement (Council of Higher Education, 2010), of which there was no clear balance in terms of equilibrium Steinberg and Slonimsky (2004) with regards to their teachings and implementation of the new curriculum. With this proving to be a challenge, the Department of Education introduced the 2007 National Policy Framework for Teacher Education and Development (NPFTED) Act to provide more focus and coherence towards teacher development. This act saw the department stretched its support from different stakeholders like, South African Council for Educators (SACE), Teacher Unions, NGOs, business sector and other relevant providers. This resulted in the introduction of the Continuous Professional Teacher Development (CPTD) to enable teachers to continuously upgrade and improve their professional knowledge by accumulating 150 professional development points in every three years (Department of Education (DoE), 2007). This programme was to be coordinated by SACE who would accredit teachers who take part in the programme.

In 2019, our school organised a CPTD workshop that was conducted by SACE and neighbouring schools were invited. Surprisingly, a number of schools had not moved an inch towards implementation of the CPTD, citing that they did not understand how to implement the programme.

In 2009, a Teacher Summit resolved to enhance the operational plan of NPFTED which, in 2011, the Department of Basic Education (DBE) and Department of Higher Education and Training (DHET) (DHET & DBE, 2011), made funds available for the establishment of national and provincial teacher development, district teacher development centres and the introduction of Professional Learning Committees (PLCs). Regrettably, the implementation of this programme failed from its inception due to the shortage of funds the provinces and districts suffered (Mahomed, 2017). All these challenges are contributing negatively towards the successful implementation of the curriculum, hence this study was to try and respond to such and pave a way forward towards improved implementation of the Accounting curriculum in particular.

2.8 TEACHING STRATEGIES THAT ACCOUNTING TEACHERS CAN USE IN CURRICULUM IMPLEMENTATION

Effective teachers are always on the hunt for new innovative teaching strategies that will keep their students motivated and engaged (Cox, 2014). This study adopts three teaching strategies that can be implemented in order to improve Accounting curriculum implementation in high schools of Umlazi district. Implementing these teaching strategies will respond to the expected directives of the new Accounting curriculum, by enhancing teachers' understandings of the new pedagogical approaches and systems for the successful curriculum implementation. It will also change the way learners respond and make them adapt to new ways of doing assessments that put emphasis on critical, creative, independent, problem-solving skills which will make them competitive to other countries in the world in financial decisions. The following according to Heather (2018), are central and critical strategies at the helm of quality teaching and learning and can enhance teaching and learning of Accounting in grades 10-12: Visualisation and technology in the classroom, cooperative learning and inquiry-based instruction.

2.8.1 Visualisation and technology in the classroom

Siirtola (2013) defines visualisation in curriculum as the information techniques that are used to communicate the content and the structure of curriculum to the relevant stakeholders such as students, learners and teachers. In simpler terms, visualisation brings to life learning experiences, helping learners to get motivated and to understand better how the real world relates to their daily lives in terms of schooling (Heather, 2018). The teacher can also use another tool that promotes the cognitive learning theory in the form of *virtual field trips*. *Virtual field trips* are web-based tools, many provided on the internet, which allow learners to visit places that they would not be able to physically go otherwise. *Virtual field trips* enhance learning because they create experiences, or episodes, that have a strong possibility to transfer into *episodic memory* (Heather, 2018). From this, teachers can engage learners in critical thinking activities that can further encourage life-long learning. Incorporating techniques such as audio clips videos, interactive whiteboards, mobile devices such as iPads and tablets may draw more attention to learners as a matter of interest, thus improving learning and curriculum implementation. The pedagogical teachings of Accounting may be enhanced by letting learners use internet in browsing financial data, accounting journals to analyse the financial statements and audit reporting. In this way, they get to research their own ideas using what they enjoy as we are in the 4th Industrial Revolution, “*bring fun to learning*”, thus improving curriculum implementation.

The new world discovery has shown some gaps with regards to virtual and online learning during the Coronavirus (COVID-19) outbreak. The challenge with visualisation in the classroom is that most schools in quintile 1-3 cannot not afford internet connectivity and data for network as the bandwidth might be enough to cover the whole school. There were concerns from all the walks of life that a number of learners and students cannot afford online learning, nor they can utilise such, due to economic inequalities in South Africa (Jansen, 2020). The quintile 4-5 schools can be able to cope with on-line instructional design as parents are able to afford the demands of this former model C schooling. Except the challenges and barriers accompanying this method, it can make the learning to be fun as the learners can able to search for additional information or examples to enhance their understanding of the activity. It

can also be said that teachers would still need to be creative on how they use technology while also observing cyber security in the usage of online learning and open resources.

2.8.2 Cooperative learning

Cooperative learning is another effective strategy according to Shapiro (1993) where each learner can learn from one another through interaction with documents, materials and the teacher. Cooperative learning is the strategy which intends to organise classroom activities into social learning experiences. The task would require mutual collaboration and support among students (Maphalala, 2016). Relevant topic 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, Sikhombo (2018), learners need sufficient background knowledge regarding the agenda of the discussion to be able to discuss the relevant issues. When learners are working together as groups, they are able to develop self-confidence, enhance their communication skills, critical thinking, problem solving and cognitive skills. Accounting cycle is the basis for understanding the Accounting subject in general, it connects all the dots for the origin of the transactions (source documents) to recording and analysing and reporting for financial decisions to be taken, hence, cooperative learning will be relevant in unpacking and understanding the aspects of the accounting cycle for a successful curriculum delivery.

This fits perfectly with Accounting as the curriculum is considered to be a vehicle that communicates financial information for the purpose of making informed and appropriate financial decisions (DoE, 2008a), learners may be given a scenario and the teacher is expected to provide learners with guidelines and instruction so that learners would be able to interpret Accounting Assessment Activity (SAG). Ballantine and Larres (2007) viewed Accounting as a specialised language of communication that requires enhanced problem-solving and cognitive skills to communicate financial information. Furthermore, cooperative learning does not only improve the learners' active engagement with others, but it also encourages social, communication and independent skills. Most teachers are unable to use this method correctly as learners are supposed to be grouped according to different abilities so that learning would be

effective for acquisition of relevant knowledge and skills as learners will be assisting each other in learning.

2.8.3 Inquiry-based instruction

Similar to differentiation, inquiry-based instruction (Heer, 2019) is another teaching strategy that inspires learners to think for themselves and become more independent thinkers. Inquiry based learning is an approach to active learning in which open-ended, student exploration, investigation or research drives the learning experience, and all learning and teaching resources and activities are designed to support the inquiry process (Cox, Levy, Stordy & Webber, 2008). Teachers must be subjective and encourage learners to be more inquisitive, investigate their own ideas and express their own views thus growing in their problem-solving skills. The integration of financial accounting, managerial accounting and auditing (DoE, 2011), takes place through teaching, learning and assessment tasks and activities that must enable learners to understand knowledge from different part of the subject and also integrate and contextualise a broader view of knowledge across other subjects (Hoadley, 2018). Hence, the inquiry-based approach promotes active learning through discussions, case-study analysis, problem-solving enquiry, individual and group projects, presentations (Fortin & Legault, 2010), thus contributing positively towards successful curriculum implementation.

Inquiry-based learning finds expression in indirect and independent forms of study where learning seeks to achieve high level of learners' involvement and development of self-reliance and self-improvement (Heer, 2019). The role of a teacher changes from that of normal teaching and transforms into being a facilitator, supporter and a resource person in order to allow learners more flexibility for them to work independently and move beyond general curiosity into realms of critical thinking and understanding. Cox (2014) posits benefits of inquiry-based learning to be reinforcement of curriculum content, warming-up and preparing the mind for learning, promoting a deeper understanding of content, building initiative and self-direction, and offering differentiated instruction. In this way, learners can enhance and improve their transferrable skills through inquiry-based learning, improve understanding of Accounting core concepts and enjoy learning in the process which will motivate them

more to study and do their assessments in line with the directives and assessment approaches of the new curriculum.

Implementing curriculum using these teaching strategies in collaboration with the relevant teaching models may render Accounting curriculum delivery successful, hence, the next sub-topic describes teaching models that can be used to improve Accounting curriculum implementation.

2.9 TEACHING MODEL THAT CAN BE USED TO IMPROVE ACCOUNTING CURRICULUM IMPLEMENTATION

Curriculum model is a critical aspect in the curriculum development and curriculum implementation. It regulates the curriculum to be taught, educational philosophy, pedagogy and methodology, strategy and approach to teaching and learning. There are two broad models that define the curriculum model, namely, the product model and the process model (Oliva, 2009). The focal point of the product model is on the end results, meaning its emphasis is on whether learners do pass at the end of the grade. Whereas, the process model puts its emphasis on how things unfold during the learning process and is more open-ended.

Accounting curriculum was reconceptualised from being traditional and narrow to encompass ethics, values, problem solving, more thinking and logic to meet up with the demands of Accounting being a universal language in the world. Hence, its curriculum, in my view is underpinned on the process model which focuses on nurturing these skills on learners during the learning process. From a theoretical point of view, as adopted by this study on Piaget's theory of cognitive development and Maslow's theory of the hierarchy of needs, the meta-process model describes the key concepts that are critical for development stages on what, when and why it happens (Oliva & Gordon, 2018) The model puts its emphasis on capturing, improvement, optimisation and processing as the critical stages to be followed when moulding data into useful information, thereafter simulating technology for performance, testing, and evaluation of the end result. The correlation between the theoretical framework as adopted for this study, and process model creates a convincing basis and stance that sets to respond positively towards successful Accounting curriculum implementation.

This study seeks to investigate the challenges faced by Accounting teachers in the implementation of the curriculum and thus suggests the proposed teaching model that address the challenges. The combination of these models Tyler's (1949) curriculum model and administrative model of Saylor, Alexander and Lewis (1981) both fall under process model are appropriate for this study because any change would be met with fear and resistance at the beginning if people are not convinced with the clear reasons and objectives for such change, the nature of that change and the ways on how to implement such a change.

Tyler's model relates to curriculum development and management, it clearly outlines the fundamental objectives and reasons for curriculum development and the nature and the contents of the curriculum. Whereas, an administrative model of Saylor, Alexander and Lewis is the vehicle that channels how curriculum must be implemented, it explains pedagogical strategies and approaches that teachers must implement during teaching and learning. Therefore, combining these two models will make Accounting teachers understand that curriculum had to be redesigned and reconceptualised to produce learners who are critical thinkers, who can analyse, communicate and make informed business decision that are competitive to the world. Adding to this, using the principles of the Saylor's administrative model, teachers will in the process adapt to new strategies of teaching and assessment approaches, like problem-solving scenarios, problem-based presentations, case studies, group discussions and simulations that respond to the new ways of teaching Accounting. Oliva and Gordon (2018) contend that using a correct and a relevant model in an activity can result in greater productivity and efficiency.

Tyler's objective model

Tyler's model is relevant for successful Accounting curriculum implementation as it taps into the teachers' experience as well as the experiences of the learners during curriculum implementation. This model, according to Grundy (1998) is universally used by most of the countries in the world because of its comprehensibility and clear expression.

Tyler defines learning objectives which is one of the fundamental principles of his model, as the combination of knowledge, communication skills, social and ethical perspective, analytical and cognitive skills, which is in line with the new Accounting

curriculum that places its emphasis on that learners must develop communicating, critical-thinking, collecting, mathematical, analysing, organising and interpreting skills (DoE, 2008b). For Accounting teachers to teach and assess learners the application of such skills, Pickford and Brown (2006) believe that it is important to give learners opportunities to explore, similar to Tyler's model that describes learning experience to be "*learning through exploration*". This model is relevant to the new teachings of Accounting which allow learners to think independently opposing the view of the old curriculum which encouraged learners to rather memorise than applying their independent thinking skills. This could be the solution to one of the challenges of Accounting curriculum to implement practical assessments as Tyler further emphasise that learners learn more effectively when they can pursue their own interest.

With Tyler's model directives of the organisation of learning experiences, teachers will have a view on the content material and type of resources that are contextualised with the environment they are confronted with. This will respond positively to the perceived skewed resource materials including textbooks that do not suit teachers' ways of teaching.

Tyler's objective model illustrates the important steps to be followed when developing curriculum by relating to objectives as the critical first step to be considered before establishment of pedagogical methods and contents to be utilised in curriculum implementation in order to achieve such objectives. Thereafter, learning experiences would be gathered, analysed before the evaluation process that will determine whether objectives have been realised (Grundy, 1998).

Saylor, Alexander and Lewis' administrative model

Curriculum development and planning becomes worthless if does not take into consideration what learners do at school, (Saylor, Alexander & Lewis, 1981), therefore adopt an administrative approach to curriculum development and implementation. Whilst Saylor et al. agree with components as illustrated in the traditional Tyler's model, they argue that curriculum planners must see teaching and instruction as the summation of their efforts. Their view is supported by Prideaux (2007) who stresses that once the prescriptive models derived from the initial work of Tyler's behavioural approach are defined, the objectives must be used to determine other curriculum

elements: content, teaching and learning strategies, assessment and evaluation. This model focuses on curriculum implementation as it emphasises various pedagogical teaching strategies teachers must use to teach and assess learners in the classroom.

The challenges that have been mentioned in Accounting are, underqualified and inadequately qualified teachers, lack of content knowledge and professional development for teachers, inadequate teaching and learning resources, teachers failing to adapt to new teaching and assessment approaches and strategies and rather opt to continue with their old ways of teaching, unclear and inadequate management and monitoring systems from the School Management Teams (SMTs), lack of support from the education authorities. It is, therefore, critical that teachers together with curriculum advisors should structure curriculum and teacher development programmes that orientate teachers to follow a particular model that will respond to challenges of the particular subject.

Saylor, Alexander and Lewis' administrative model emphasises that the selection of educational goals and objectives is influenced by a number of external factors, including policy requirements and guidelines, research data, professional and state bodies during the curriculum design and development stage. The transmission of knowledge to learners by teachers within collaboration with parents (society) forms part of the basis during curriculum implementation. Curriculum evaluation is another key aspect that Saylor et al. encapsulate in their curriculum model. They describe curriculum evaluation as the process that involves evaluating expected learning outcomes and the entire curriculum plan. Saylor et al. recognise both formative and summative evaluation processes as critical in giving feedback that allows curriculum planners and developers to make necessary improvements and adjustments at any stage of curriculum implementation. This process is crucial and relevant to the Accounting curriculum, as the assessment approaches and strategies are prescribed of formative and summative evaluation procedures used to determine whether learners have grasped the expected curriculum prescripts as taught by teachers who have adopted the new pedagogical ways of teaching the subject.

Therefore, the combination of Tyler's objective model and administrative model by Saylor et al. is relevant for the implementation of the Accounting curriculum. These two curriculum models may assist teachers to deliver in a meaningful manner, the reconceptualised Accounting curriculum in the classroom, with theory and practical lessons, collaboration of all the relevant stakeholders (teachers, parents, learners, officials of the department of education and the society). Lessons will take place in classroom in a broader approach, scenarios, assignments, research, projects for assessment purposes, and take a balanced approach where both theory and practice would be taken into consideration for a successful curriculum implementation. As emphasised by SAICA, Accounting is a universal business language, to unleash the expected problem-solving and analytical skills, collaborative learning with theory and praxis is key. Learning and teaching has become so complex nowadays that no single model is sufficient, the complexity of praxis requires a multi-method approach of curriculum models (De Laat & Lally, 2013).

2.10 CONCLUSION

This chapter has presented a related literature review that narrates the challenges faced by Accounting teachers towards curriculum implementation in the context of change. Comparison was made between South Africa and USA, China and Zimbabwe in curriculum transformation, curriculum implementation in the context of change, challenges faced by Accounting teachers during curriculum implementation, in order to understand the complementary reasons for curriculum changes and challenges that affect curriculum implementation thereof. The literature has unveiled that countries have fundamental common reasons for curriculum change being, to address the issues of inequalities, to respond to the adventure of technology, to address socio-economic challenges. It was also revealed that countries continue to experience curriculum implementation challenges due to lack of content understanding by teachers, shortage of resources, financial constraints, unqualified and underqualified teachers, inadequate professional development programmes for teachers and support from education authorities. The final part of the review recommended teaching strategies and teaching models that may be utilised by Accounting teachers to improve curriculum implementation. The next chapter describes the research methodology used in this study.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

The previous chapter reviewed literature that revealed the challenges faced by Accounting teachers towards curriculum implementation in the context of curriculum changes in South Africa. These changes have given a picture of what is actually taking place in real life situations. The researcher also compared South Africa and to other countries in relation to curriculum transformation, curriculum implementation in the context of change and complementary reasons for curriculum changes, challenges that continue to affect countries in the process of curriculum implementation. The literature unveiled various reasons and impacts by which the curriculum changes affect teaching and learning in the classroom. This study was conducted using the case study as it aimed at probing answers on the impact of challenges faced by teachers in the implementation of the new Accounting curriculum. This piece of work might close the gaps in terms of curriculum challenges as revealed in the reviewed literature. It intends to also assist the researcher, curriculum developers, curriculum implementers, department of education, tertiary institutions and all other relevant stakeholders to understand how changes in the Accounting curriculum have affected teaching and learning in the classroom. This chapter outlines a detailed methodology that the researcher used for this thesis to achieve the following objectives: (a) Determine the challenges of implementing Accounting curriculum in selected high schools of Umlazi District; (b) Investigate teaching strategies used by Accounting teachers in implementing curriculum; (c) Design a teaching model that can be used to improve the implementation of Accounting curriculum. Thus, this chapter presents research design adopted by the study, research paradigm that informed the study, population and sample procedures used, research instruments used for data collection, data analysis and presentation procedures, trustworthiness and ethical considerations.

3.2 RESEARCH PARADIGM

According to Neuman (2014), research paradigm is a basic orientation to theory and research. Simply put, a paradigm is a broad framework within which researchers conduct studies. Every paradigm shall inter alia, include underlying assumptions, research techniques to be used within the paradigm and critical questions that must be answered by the researcher during the research project. The researcher decided to employ the interpretivist research paradigm. The interpretivist paradigm is concerned with meaning and thereby attempts to understand the subjective world of human experiences in their social context. Interpretivist makes an effort to get into the head of the subjects being studied, to speak and understand and interpret what the subject is thinking or the meaning they are making of the context. Through the interpretivist paradigm, research is normally inductive, meaning that it is sometimes described as being from data to theory. Rahman (2017) posits that interpretivist research approach is regarded as an ideographic research, the study of individual cases or events. The scholar further mentions that the source of knowledge in this paradigm is the meaning of different events. Interpretivist is not a unified and unequivocal tradition (Goldkuhi, 2012). The aim of understanding the subjective meanings of studied domains is essential in the interpretive paradigm. The core idea of interpretivist is to work with the subjective meanings already there in the social world, to acknowledge their existence, to reconstruct them, to understand them, to avoid distorting them and to use them as building blocks in theorizing. Interpretivist research is less structured and sometimes evolves.

Interpretivist paradigm does not see society as having a fixed structure, hidden or not (Barlett & Burton, 2007). The social world is created by the interactions of individuals. The researcher used this paradigm when interacting with her participants to gather data during the interview process. Interpretivist believes in contextual and holistic approach rather than being isolationists and reductionists. They interpret research data based on presentations, signs, language and meanings drawn from what participants believe to be their beliefs of a social phenomenon, in contrast to statistical research normally used by positivists (Saunders, Lewis & Thornhill, 2012; Myers, 2008). Collins (2011) posits that interpretive paradigm is relevant for unearthing

perceptions, beliefs and experiences from hidden and complex, multifaceted or interrelated real-life situations that seem to confront their daily lives. With the teaching of Accounting being the teachers' daily life experience where they are expected to plan, teach, and assess learners' work, the interaction with participants was able to provide the researcher with more insight about the phenomenon under study, which is the challenges facing teachers in Accounting curriculum implementation as interpretivist focus on the discussions and opinion of the participants. In this way, the researcher was able to interact with participants to gather more in-depth information about what they perceive to be the challenges when teaching accounting in the classroom.

Reeves and Heldberg (2003, p.32) emphasise that interpretive researchers believe that data should be protected and put into context when analysed. The interpretive paradigm focuses on understanding the world from a subjective point of view based on experiences of different individuals, they employ diverse methodologies that bring meaning (interviews, document analyses, observation) compared to the statistical methods used in quantitative research (Myers, 2008; Angen, 2000). Likewise, Guba and Lincoln (1994) are also of the view that interpretive researchers do not confine their research to one rigid research method as they believe there is no single correct method to collect and analyse data, they advise the researchers to use methods which they believe are interesting to researchers and participants and have a mobility to gather data that will be adequate and relevant to draw conclusions on the study being investigated. The choice of the interpretivist paradigm, for this study, was therefore considered relevant as the researcher used interviews and document analyses to dig deep from the participants how they experience challenges in Accounting curriculum implementation.

With the interpretivist paradigm, the researcher is considered to be part of the research, however, must remain neutral and unbiased during the process of data collection and data analysis to ensure that she does not interfere and end up polluting the said data (Kaplan & Maxwell, 1994). Again, with the interpretive research, data collection and data analysis can take place simultaneously during the interpretive research, and this may allow the researcher to rectify any potential mistakes that may arise during the research process. With this narrative, the researcher was able to make

some adjustments and follow-up in some questions and made them more relevant in response to the phenomenon being studied. These are some of the benefits and reasons why the researcher opted for interpretivist paradigm compared to positivist paradigms where the researched data cannot be modified during the process of data collection and data analysis.

Although the paradigm presents some limitations, the researcher found the paradigm to be well-suited for the study. Kaplan and Maxwell (1994) believe interpretive research to be time-consuming and expensive, and this may lead to researchers collecting little data which may lead to false assumptions and findings. Krauss (2005) argues that interpretive research is suitable when researchers are well trained and are experts in the field that is being investigated, they must be capable in analysing the phenomenon as presented by participants with objectivity without being biased with their own thinking. The researcher was able to probe in-depth information from the participants by asking not too many questions, but which probed rich responses that was adequate to draw conclusions for the study. Also, with the researcher being the Accounting specialist and expert, she came well fitted and suited to collect and analyse relevant data to respond to the research questions at hand.

3.3 RESEARCH DESIGN

Research design according to Leedy and Ormrod (2010), refers to the process whereby the researcher generates, analyses and interprets data using either a qualitative or quantitative method, to get a clear understanding of the problem that is being investigated. For a researcher to be able to conduct and perform a perceptive research, it becomes obligatory for the researcher to have a proper working plan of the overall research that is able to respond to the questions posed. De la Harpe and David (2012) describe research design as a set of advance decisions that make up the master plan specifically the methods and procedure for collecting and analysing the information that is needed. This plan must be able to respond to research questions and turn them into an experimental study. The general understanding is that research design is not generic for every research exercise that is being executed because each study is unique and will use its own design that fits the nature of the study.

In responding to the research questions, the researcher employed a qualitative research method which explores the depth, richness and complexity of the phenomena (Neuman, 2014), in investigating and probing responses to challenges faced by Accounting teachers towards curriculum implementation in the context of curriculum change. Qualitative research according to Seifried (2012), is used to gain an in-depth understanding of underlying reasons, opinions as well as to discover trends in thought and dive deeper into the research problem. The qualitative research focuses on words as compared to numbers, depth of information that is based on realistic situations and experiences of participants.

Qualitative data are employed to solicit information from the respondents in the sample. They are used mainly because they are concerned with the why and not the how part of the topic through the analyses of unstructured information, which in the context of this study is the analysis of interviews. These data are chosen because they do not only rely on statistics or numbers, as in the case with the quantitative data. The main purpose of the researcher is to dig deep in getting to understand through looking closely on peoples' words and actions whilst responding. In accordance with Cohen et al. (2011), open-ended questions of the interviews were used for qualitative investigation, because they provide rich and personal data, possible answers are unknown, and it is exploratory and appropriate to solicit participants' views. Creswell (2014) asserts that qualitative data usually involve direct interaction with individuals on a one-to-one basis or in a group setting. For this reason, the researcher decided to use a qualitative research approach to describe, understand and investigate challenges that Accounting teachers in Umlazi district are facing in implementing the new Accounting curriculum and explore some in-depth information that can be used to address these challenges for successful curriculum implementation.

According to Leedy and Ormrod (2010), qualitative research aims at gaining deep understanding of specific phenomenon rather than surface description of large samples of population as in the case of quantitative research. It is the belief of researchers that qualitative research provides an explicit rendering of broad patterns and structure that is found by a group of participants, thus presenting an opportunity to explore the experiences of others pertaining to a specific phenomenon whilst also attempting to understand how those people have constructed reality through interrogation processes such as interviews (McMillan & Schumacher, 2010). This

prompted the researcher to adopt a qualitative case study as it sets to present a real-life situation and would provide a holistic account of participants' realities and insight that will enable the reader to visualise the experiences of the participants in Accounting curriculum implementation.

This is Ethnographic design, which focuses on social interactions, behaviours, and perceptions that occur within groups, teams, organisations, and communities. This design can be traced back to anthropological studies in the early 1900s (Revees, 2008). Kumar (2014) avers that the central aim of ethnography is to provide rich, holistic insights into people's views and actions, as well as the nature (that is, sights, sounds). This is a case study, as it aimed at probing answers on the impact of challenges faced by teachers in the implementation of the new Accounting curriculum. The case study was chosen by the researcher to allow her and participants to probe deep and learn more about the phenomenon of challenges faced by Accounting teachers in curriculum implementation. This ensured a close interaction between the researcher and the participants which occurred within the natural and comfortable settings of the participants which were schools where these participants are teaching Accounting.

Case studies according to Flyvbjerg (2011), allow researchers to investigate in-depth information about a phenomenon from the participants through social interaction, their thoughts, beliefs and perceptions. This is supported by George and Bennett (2005) who describe a case study as a research methodology typically used by researchers in social and life situations to probe deep for understanding of different phenomena in a manner that presents natural settings. The fact that case study constitutes that uniqueness of presenting real life situations and provides a holistic approach in participants relating to their experiences, made it relevant to dig deep in trying to investigate challenges faced by Accounting teachers in curriculum implementation.

Partelow and Shapiro (2018) describe case study as a systematic research strategy that is used in an extensively wide variety of disciplines to generate an in-depth, multifaceted understanding of a complex matter in its real-life context and situation. Likewise, Molapo (2018) posits a case study to be a detailed study of a specific subject such as a person, an organisation or phenomenon that is used to probe experiences of participants and analyses deeply the multifaceted phenomena that is comprised of the concept that is being investigated. Abeysekera (2015) emphasises that case studies

should be conducted in specific geographic and institutional contexts. Therefore, participants for this case study were selected because they are all from Umlazi district and the unit for investigation in the study is set to be challenges faced by Accounting teachers towards curriculum implementation in the context of change.

Furthermore, a case study assisted the researcher to pay more attention to get deep understanding of the phenomena during the cause of the study (Yin, 2009). Maree (2010) emphasises that any case must be treated differently as a unique case to identify a real meaning and in-depth comprehension. That was done by giving every participant a chance to share experiences of a certain condition to establish meaning of the investigated phenomena. Baxter and Jack (2008, p.545) state that “Qualitative case study provides tools for researchers to study complex phenomena within their contexts”. Tellies (1997, p.3) shares the same sentiments that a case study “strives towards a holistic understanding of a cultural systems of action and satisfies the three tenets of qualitative methods namely, describing, understanding and explaining the phenomena of interest”. Additionally, the following are some of the advantages of a case study that the researcher took the benefit of:

- According to Zainal (2007, p.1), case study “*allows the exploration and understanding of complex issues. It can be considered a robust research method particularly when a holistic, in-depth investigation is required*”. This study utilized in in-depth interviews which assisted the researcher to gather broader matters that affect teacher education in South African universities.
- Williams (2007, p.4) avers that case study has been helpful to the researcher because it “*explores in depth a program, an event, an activity, a process of one or more individuals*”. Individual experiences of academics were gathered to be interpreted within the interpretive paradigm and same qualitative experiences were clustered together to come with the meaningful conclusion.
- The third advantage is that detailed qualitative accounts often produced in case studies do not only help to explore or describe the data in real-life situations which may not be captured through experimental or survey research.

With the above benefit of the case study, the researcher felt that it was imperative and relevant to use the case study within the qualitative research in order to probe in-depth information into understanding the challenges that confront Accounting teachers in curriculum implementation in schools of Umlazi district.

3.4 SAMPLING PROCEDURES

Kumar (2014) describes sampling as a process of selecting a number of participants for the study to such degree that participants represent the larger group from which they were selected and it forms part of the population from which it was drawn. Further to this, Neuman (2014) stresses that it is of utmost importance for a researcher to select a sample because the probity of the sample determines how far results can be generalised for future studies.

The researcher used purposive sampling to select participants in order to gain an understanding of the central phenomenon. Khoza (2013) attests to the fact that purposive sampling is useful for selecting a specific group with specific unique qualities. Through purposive sampling, the researcher selected one Accounting teacher teaching grades 10-12 from all seventeen schools, as the assumption was that a teacher who teaches Accounting might also be teaching EMS in grades 8 and 9. These teachers were interviewed and responded to the questions that were probing responses pertaining to the challenges they are experiencing in Accounting curriculum implementation in the context of change. The researcher further selected five principals to also respond to interview questions to probe deeper from the curriculum instructional leaders what they are experiencing as challenges with regards to curriculum delivery in the classroom. The five principals constitute (25%) of the sample, they were selected to respond as instructional managers on how they manage, provide resources and support towards Accounting curriculum implementation and how that has impacted on successful implementation. Each school had one principal and the researcher selected these teachers and school principals because of their expertise, knowledge, interest and experiences in relation to the study and also, they are fundamental stakeholders in the implementation of

changes in the curriculum as revealed in the reviewed literature from the previous chapter.

The researcher randomly selected seventeen township schools from the district as it was not possible for a case study to consult all the schools. These schools were selected on the basis that they are all from township schools, which means, they were previously disadvantaged in terms of resources and the schooling system. Township schools are located in special residential areas around the city centre, these areas were reserved for migrant worker as they came to the city to work. The focus of the study is to understand the challenges that may have been brought by the changes in the schooling system and new curriculum policies. Although the sample may look small, the distribution in terms of circuits was representative of the district, which according to the researcher would be reasonable to provide sound findings for the study. The fact that qualitative research studies do not constitute larger samples, do not necessarily mean that they are conducted without a purpose in mind, but the researchers' goals may be interested in an in-depth understanding of the phenomenon within which the study is investigated (Eisenhardt & Graebner, 2007).

The researcher selected these schools because they all offer Accounting, and the purpose was to investigate challenges presented in Accounting curriculum at the implementation stage. From the total population of schools offering Accounting in Umlazi district, the researcher further considered the number of years each school has offered Accounting. This was done to understand whether the school has been exposed to both the old and the new curriculum, how schools have managed transition, in order to draw meaningful conclusions whether challenges experienced by teachers are as a result of the introduction of the new curriculum. These schools were selected as follows: four from the Burlington circuit, four from Dukumbane circuit, three from Maphundu circuit, three from Mxenge circuit and three from Isipingo circuit. This constituted (10%) of the 167 high schools offering Accounting as a subject in Umlazi district.

From these seventeen schools, the researcher chose one Accounting teacher in each school. These participants were randomly selected on the basis that that they all teach Accounting in grades 10-12 and the assumption is that they are also teaching

Economic and Management Sciences (EMS) in grades 8 and 9. In this way the researcher employed the homogeneous purposive sampling to collect data from these teachers as they all presented the same characteristics with regards to the teaching of Accounting, and responding to the niche of the study that targeted Umlazi district (Zhi, 2014). The different number of teaching experience rendered diverse and objective responses of what these teachers have experienced as challenges in teaching Accounting, and the responses were complementary and comprehended the questions posed by this study. The seventeen (17) who participated in the study, their qualifications and years of teaching experiences were considered as it is illustrated in table 4.1 in chapter four (4). This was to provide the description of the sample as qualifications and year level of experience can provide level of professional development acquired or still required (Mabusela, Ngidi & Imenda, 2016). Table 4.1 illustrates the number of teaching experience for the participants, which draw emphasis on the relation between the teaching experience and the understanding of the new Accounting curriculum policies, and also whether presented qualifications have an impact on the level of understanding of content knowledge required for new topics in the new curriculum.

3.5 RESEARCH INSTRUMENTS

The study adopted two data collection instruments, namely: semi-structured interviews and document analyses as discussed below.

3.5.1 Semi-structured interviews

Neuman (2014) advocates interviews to be an interaction between two individuals where one person wants to obtain specific information from the other. Likewise, Leedy and Ormrod (2010) posit the interview to be an established data generation instrument that is preferred by researchers for qualitative research and for case studies. Interviews as research data collection are commonly preferred by researchers according to Kumar (2014), because researchers feel more comfortable as the interviewer becomes in control of the process and thus guide and encourage interviewees to freely express their views. Bless, Higson-Smith and Sithole (2013) distinguish between five types of interviews: structured interviews, semi-structured interviews, focused interviews, non-directive interviews and informal conversational

interviews. They continue to argue that the choice of a specific interview method depends on the aims and objectives of the research project that is being conducted.

The researcher chose the semi-structured interviews considering that responses from teachers' understandings of challenges faced in Accounting curriculum implementation may not be easily understood and presented from other forms of data generation. The adaptability of semi-structured interviews gave the researcher a chance to probe deeper into questions that presented responses which were of more relevance to the study. Interviews can be conducted in various ways which could be face-to-face, telephone conversations or virtual discussions. Face-to-face interviews were conducted in this study, in this way the researcher was able to unpack and clarify any ambiguous questions and was also able to probe some perceived responses by looking in the eyes of the interviewees and reading their minds.

Semi-structured interviews are a two-way communication that is widely used to collect data in a qualified research, both the interviewer and the interviewee may ask questions and in the process an opportunity for an extensive discussion may emerge (Edwards & Holland, 2013). This is confirmed by Martic (2018) who contends the goal of a semi-structured interviews to be the recognition of patterns in participants' interactions and reactions to the interview process to determine how they feel about the phenomenon being investigated, how they relate their thoughts and feedback to the entire subject of the study. This ensured participants to freely express their views in their own comfortable terms without any constraints. They were able to give their honest opinions and feelings about what they perceive as challenges they experience in the new Accounting curriculum implementation.

The general practice in semi-structured interviews is leading with open-ended questions, which allow the interviewees to provide rich and detailed responses other than simple "yes or no" (Kumar, 2014). This allowed the researcher to dig more with follow-up and specific questions that were tailored to draw up some specific evidence about what the participants perceive as challenges in teaching Accounting. Neuman (2014) posits that semi-structured interviews allow researchers to yield the benefits of employing both the structured and unstructured interviews at the same time, by

preparing beforehand the list of questions to be asked in the interview, and probing further with follow-up questions to get deeper information or explanation from the respondents as they present their responses. Another benefit for using semi-structured interviews is that it confirms what is already known, but also provides more information and the opportunity to learn new things by providing, not only just answers to the questions, but reasons and rationale to such responses. It is further of this reason that the researcher opted to use semi-structured interviews because there are so much talks about Accounting and the challenges it has brought to both teachers and learners. Recently (2020), the MEC of the Gauteng Department of Education was on media purporting to scrap Accounting as a subject amid challenges that have contributed to learners not opting to choose the subject. Semi-structured interviews were able provide more information to this effect and presented sufficient evidence to draw conclusions and findings for this study.

Seventeen teachers teaching Accounting in grades 10-12 were asked twelve of the same questions to present their views and experiences on the teaching of Accounting and challenges experienced with the implementation of the new curriculum. An interview schedule was used to direct and guide the interview (*see Appendix A*). All of them were free and very positive about Accounting curriculum because the study is not about teachers who oppose the perspective of the curriculum but sharing what they go through during teaching and learning in the classroom and challenges they are facing thereof

3.5.1.1 Advantages of interviews

The researcher decided to use interviews to gather data because of the advantages that the researcher was able to maximise for the benefit of the study. The fundamental advantage to use interviews for data generation was their potential to yield and present a more detailed, relevant and critical information for a qualitative case study. This is echoed by Bless, Higson-Smith and Sithole (2013) who stated that interviews normally present better trusted responses when compared to other data collection instruments. Moreover, interviews also bring that trust between the researcher and participants, and this may contribute in participants giving information with passion and honesty than what they can merely provide to a questionnaire for instance (Leedy & Ormrod,

2010). Wahyuni (2012, p.71) points out that interviews assist researchers “to understand the social world from the experiences and subjective meanings that people attach to it. Interpretivist researchers favour to interact and to have a dialogue with the studied participants”. Participants were not limited to express their views on a tabled concept. They avow all experiences they have without being conditioned by whether the researcher or environment. All questions were open ended, so that participants may provide answers freely. Interviews that are done Face to Face between interviewer and interviewee are very explicit and avoiding a waste of time. An interviewee answers questions by an interviewer very quickly. The researcher is expected to be in the position of information immediately after the interview schedule (Rapley, 2007).

The level of relaxation and a comfortable atmosphere during the interview process was evident to the researcher that interviews allow the interviewees to be more open in responding to questions and that led to a more desirable cooperation between the researcher and the participants. The malleability of the semi-structured interviews that were conducted in this study rendered various advantages to the researcher compared to other forms of interviews. The researcher was able to probe for in-depth opinions and experiences of participants with regards to challenges in the implementation of the Accounting curriculum. This also gave an opportunity for the researcher to clarify and also restructure some questions where it was applicable for more reliable responses from the respondents. Another crucial advantage for an interview is that the researcher is always able to go back and follow-up on incomplete or ambiguous responses by asking additional probing questions.

With these advantages as presented above, it was therefore, imperative and relevant for the researcher to use interviews as she was in the position to probe more valid information pertaining to challenges faced by the participants in Accounting curriculum implementation in their schools. According to Noble and Smith (2014), ‘facts’ are always socially produced, and the influence of a responsibility engaged by researcher helps interviews describe perceptions they would otherwise think irrelevant or in their normal social context feel inhibited from mentioning. It is worth noting that most participants appreciated to be given a platform to vent their frustrations and share their

experiences. The researcher exploited these advantages during the interview process for more generalised findings of the study.

3.5.1.2 Disadvantages of interviews

It must, however, be noted that whilst interviews have advantages, they may also present disadvantages. Amongst these disadvantages, three distinct ones were experienced by the researcher during the interview process: time-consuming, lack of accessibility to participants and the expensive nature of interviews. During the process of the interview, the researcher had to spend more time preparing and arranging for the interview. Phone calls had to be made with some follow-up calls to confirm the date, time and venue for the interviews. Furthermore, the researcher had to be physically present for such face-to-face interviews to take place compared to other forms which could have been telephone conversation. This was very tiring, stressful and time consuming for the researcher as posited by Cohen et al. (2011) who argue that interviews may be time-consuming and stressful such that they may not produce some trustworthy findings. Some of the interviews could not take place on the scheduled date and time due to lack of commitment and unavailability of the participants and that called for a new preparation from the side of the researcher which added more stress and destruction.

Again, cost implications became another source of challenges that contributed to hindrances encountered during the interview process. The vastness of Umlazi district schools contributed to high travelling costs because the researcher had to travel long distances from her physical address to get to schools where interviews had to take place. The uncertainty of COVID-19 regulations and social distancing made participants to be paranoid of face to face interviews. Also, the time that the researcher had to spend with each participant in order to probe deeper for responses was too long, as a result travelling expenses could not be reduced because fewer participants were seen per day. Other tools such as the voice recorder to be used for interviews recordings had to be bought by the researcher and that mounted to high costs. Transcription was not just putting words into text but also to understand the meaning of the choices of words used by the participants and what they mean (Kumar, 2014), data were too laborious and became very expensive in the process.

Notwithstanding, the disadvantages as presented above, the researcher was encouraged to use semi-structured interviews because they are non-standardised and they are commonly used in qualitative case studies. The researcher was successful in posing questions and later follow-up questions to get rich and in-depth information from the participants and participants were free to respond freely without limitations.

Drawing from advantages and disadvantages of using interviews as a data collection instrument, a reasoning was necessary to address the research questions. Furthermore, one of the ways to counter the disadvantages is to frequently reflect on the interview process. It was beneficial to transcribe the interviews immediately in order to reflect on the process.

3.5.2 Document Analysis

The researcher also decided to use document analysis as another relevant and convenient data collection technique. Document analysis according to Bowen (2009) is a form of qualitative research in which documents are inspected and interpreted by the researcher to give a voice meaning around a research project. Munthe and Rogne (2015) describe document analysis as a systematic procedure for reviewing or evaluating documents-both printed and electronic material in order to elicit meaning, gain understanding and develop empirical knowledge about the research study at hand.

Likewise, Corbin and Strauss (2008) describe document analysis as a systematic procedure that is normally used in conjunction with other research methods such as interviews, to analyse, investigate or review documents in order to gain meaning of the phenomenon and respond to the questions of the study being investigated. The researcher used both interviews and document analysis to triangulate and enhance the credibility of the findings for the research study. By triangulation, the researcher attempted to provide convergence by examining information gathered from more than one research method in order to breed credibility of the research and try and overcome the impact of bias that could exist if a single research method was used (Morse & Richards, 2002; Eisner, 1991). The documents that were inspected, evaluated and

analysed from five randomly selected grade 10 Accounting teachers gave effect into understanding whether Accounting teachers in grade 10 are following the directives of the Accounting policies and curriculum and there is compliance during the implementation stage. These documents were, subject policy, subject assessment guide (SAG), workbooks, work schedules, annual teaching plans (ATPs), lesson plans, programme of assessments, mark schedules, continuous assessment schedules (CASS), item analyses, diagnostic analyses, moderation reports and subject improvement plans.

Grade 10 is the beginning of the FET phase where the foundation of Accounting is taught as a subject. The new curriculum led to Accounting being scrapped in grades 8 and 9 and was replaced by Economic and Management Sciences (EMS) which combines Accounting, Business Studies and Economics. It is perceived that this is the reason why the teaching and learning of Accounting experiences challenges at the FET level. It lacks proper foundation which would have been taught in 8 and 9, as it is believed that teachers do not properly teach the Accounting section in EMS due to lack of content knowledge. The researcher decided to analyse documents in grade 10 in order to investigate how the planning and preparation for Accounting is done at grade 10 (*see Appendix B*), whether teaching and learning take place according to the directives and protocols of the new curriculum, how learners respond in terms of performance and also whether Accounting improvement programmes are implemented to bridge the perceived gap in grades 8 and 9. This was done to understand how the transition has occurred from learners who were taught EMS in the GET phase and now pursuing Accounting in grade 10 which is the foundation of the FET phase.

3.5.2.1 Advantages of document analysis

Document analyses is an efficient and an effective way of gathering data because they are less-time consuming, easily manageable and are practical resources (Creswell, 2014; Bowen, 2009). In this way, the researcher was able to retrieve most of the documents (Accounting subject policy, subject Assessment Guide (SAG), Annual Teaching Plan (ATP), lesson plans, programme of assessments, memoranda, mark schedules, diagnostic analyses, moderation reports, subject improvement plan) she

intended to analyse and interpret for understanding of rich information pertaining to the study and that was easy because it only required data selection instead of data collection. Most of the documents were easily accessible because schools follow the same procedure and directives as mandated by the Department of Basic Education. Cost-effectiveness of document analyses made it easier for the researcher to collate additional data to complement the views and opinions of the participants that were gathered during the interview process. The stability of documents contributed to the easy and efficient flow of understanding the sequence of events and synergy and that enhanced the level of investigation to the challenges experienced by teachers in Accounting curriculum implementation.

3.5.2.2 Disadvantages of document analyses

The major drawback on analysing documents, was the absence of user opinion and follow-up clarity for better satisfaction in concluding on in-depth information to be used for the research. It was also evident during the process that some of the documents were not easily accessible because either they were not available, or some were referred to as sensitive information that is not open to the public. Creswell (2014) posits that sometimes documents are not easily accessible, or they may be deliberately blocked due to sensitive information. Some were not user friendly for reading and interpreting because of the way they were presented and filed, the researcher had to connect some dots to enhance her understanding of the documents. Nevertheless, the researcher was able to draw some conclusions on what really is taking place in the teaching of Accounting together with the challenges that are confronting successful curriculum implementation.

Validity and Reliability

Validity of the research refers to the degree to which interpretations have the same meanings between the participant and the researcher and eventually both agree on the nature of the composition of events and meaning of such events (Sepeng & Madzorera, 2014). The researcher ensured validity of the research by referring back the transcripts to the participants for them to verify if data was correct and whether there were any omissions and corrections to be implemented. This was done as part of member checking to cross-check /verify notes and data for consistencies. Cohen et al. (2011) posit that validity in qualitative research is normally addressed through

honesty, scope, depth and richness of data gathered, the participants and the extent of triangulation and the impartiality of the researcher.

Reliability of the research instruments was achieved by conducting a pilot study where five Accounting teachers from schools other than those that formed part of the sample, were interviewed in order to determine whether similar responses were going to be produced. Furthermore, the purpose was to strengthen the questions in the interview schedule. The recorded pilot interviews were given to the supervisor for further guidance and support.

3.6 PILOTING OF DATA COLLECTION INSTRUMENTS

Piloting of data collection instruments is highly regarded as an effective technique for improving validity in qualitative data collection procedures and the interpretation of findings (Hurst, Arulogun, Owalabi, Akinyemi, Uvere, Warth & Ovbiagele, 2015). The piloting interaction to self-correct between design and implementation which ensures the best opportunity for attaining reliability and rigor in qualitative enquiry and analysis. Pre-testing of the instruments provided an opportunity to make revisions to study materials and data collection procedures to ensure that appropriate questions do not make respondents uncomfortable because they combine two or more important issues in a single question. The researcher did the piloting of the interview questions in schools which were not the sample of her study. The researcher did the piloting in order to rule out ambiguous questions in the interview schedule. The participants responded very well to the interviewer's questions, and that alone showed that the real targeted population might be comfortable during the intended interviews, and that all questions in the interview schedule are clear and easy to understand.

3.7 DATA ANALYSIS AND INTERPRETATION

Data analysis and interpretation took place immediately after data had been collected through the process of interviews and document analysis. Noble and Smith (2014) describe data analysis as the process of systematically organising and arranging interview responses, field notes, data and any other research material gathered from the field with the aim of converting it into meaningful statements and enhance your understanding of them so that you will be able to present them to others. The purpose

of data analyses in this study was to investigate challenges faced by Accounting teachers towards curriculum implementation in the context of change.

The researcher used thematic content analysis which is mostly used in qualitative research, to analyse the interview and document analysis. Thematic analysis is a method of identifying, analysing and reporting patterns within data (Braun & Clarke, 2006). Similarly, Maguire and Delahunt (2017) define thematic analysis as the process of identifying patterns or themes within qualitative data. It minimally organises and describes the researcher's data set in detail; and it further interprets various aspects of the research topic. In addition, Alhojailan (2012) confirms that thematic analysis is a type of qualitative analysis, which is used to analyse classifications and present themes or patterns that relate to the data. Thematic analysis illustrates data in great detail and deals with diverse subjects via interpretations. It is then considered as the most appropriate for any study that seeks to discover something using interpretations. The goodness of thematic analysis is that it provides a systematic element to data analysis and allows the researcher to associate an analysis of the frequency of a theme with one of the whole content.

The researcher first listened to the audio recordings of all the responses from the participants in order to familiarise herself with what was presented by the participants during data generation. Braun and Clarke (2006) emphasise that regardless of who collected the data, it is vital that researchers immerse themselves with the data to familiarise themselves with the depth and breadth of the content. Thereafter, Verbatim transcription of data was done from the audio records into text, and that made it easier for the researcher to identify, present, analyse and interpret similarities, differences and patterns of responses from the participants into themes and developing categories according to the research objectives and questions. During this process, the researcher continuously recorded notes about her ideas, which subsequently resulted into qualitative coding and participants were given names according to their respective categories. Qualitative coding according to Savage (2000), is a process of reflection and a way of interacting with and thinking about data.

After themes were developed, refined and named, the researcher began with data analysis reflecting on the related literature and research questions to substantiate her

findings. Analysis incorporated writing, putting more flesh on the developed themes, raising constructive arguments in line with the related literature as presented in chapter two as well as implications that each theme has presented to the findings. Understanding the complexity of data analysis in a qualitative research, the researcher tried as much as she could to maintain the credibility of the research and its findings and the coherence and integrity of the responses by discussing all the relevant results, expected and unexpected, as well as striking a balance between the views of the respondents and the researcher's representation of such views. Subsequently, the researcher was able to draw conclusions of what the themes had revealed about the study.

Thematic data analysis method according to Killen (2016) is composed of five steps, namely: transcription, checking and editing, analysis and interpretation, generalisation, validation and reliability.

Transcription

The researcher transcribed the recorded interview data from the tape recorder into sheet of paper, and then read it in order to understand it and get more meaning of what the participants were saying in response to the research questions.

Checking and editing

The data were then broken into smaller, more relevant and manageable units by categorising it into emerging themes in order to produce a meaningful and trustworthy conclusion that was supported by evidence.

Analysis and interpretation

The researcher read data thoroughly and categorised the emerging themes from all the participants and then differences and uniformity in responses were analysed and interpreted according to the respective categories.

Generalisation

Although the study cannot be generalised, the researcher was able to probe with deeper understanding what the participants presented in their responses and that was sufficient to draw conclusions on challenges faced by teachers in Accounting curriculum implementation.

3.8 LIMITATIONS OF THE STUDY

Biggam (2011, p.291) posits that, the fact that generalizability cannot normally be made in a case study research project, is the proof that there is actually no proposed research project that does not bear limitations and can be efficiently and perfectly done. In the light of this statement, the researcher acknowledged that some of the things planned for the research may not have gone according to the plan and some may have been a hindrance to the findings of the study, hence some limitations have been identified.

The first limitation was to give the participants the interview guidelines before the actual date of the interviews. Although this was decided based on a good gesture in preparation for the interviews and also to save time, this may have caused some errors which may have contributed to the limitations. This may have been so because participants may have planned on what responses to present to the researcher and such responses had to please and certify the researcher.

The second limitation was that the study cannot be generalized due to the fact that it is based on sample of the case study which only constituted about 10% of schools offering Accounting in Umlazi district and less than 1% of the entire school population in the country. Again, some of the participants were just less than five years of teaching experience, hence they might not have generally relate to challenges as faced in the Accounting curriculum implementation in the context of change. The fact that some of the participants were not available on the set dates for the interviews, left the researcher with no option but to shorten the time allocated for interviews. Nevertheless, the researcher did manage to probe the participants for in-depth information. Hence, it would not be appropriate to generalise the findings of the study, however, it may be relevant for similar future research studies.

3.9 TRUSTWORTHINESS OF THE STUDY

The researcher was passionate in ensuring that data generated did not deviate from the research objectives and in the process ensured trustworthiness that was not compromised and was composed of baseline features such as credibility, dependability, transferability and confirmability. For this assurance, the researcher took the transcriptions of data that was collected during the interviews back to the participants to ascertain and verify whether indeed the transcribed and interpreted data represented the true responses from the participants' experiences in the process of curriculum implementation. Creswell (2014) and Patton (2002) aver that qualitative researchers should consider doing member checking, detailed data transcription and triangulation to ensure that rigour and trustworthiness of the study is maintained.

3.9.1 Credibility

Credibility is the process that is used to establish whether the results of the qualitative research are credible and believable from the perspective of the participants (Merriam, 2009). For this reason, the researcher remained objective throughout the research and did not try to use her influence of experience and understanding of Accounting during the process of data collection and analysis. This was done by allowing participants to be free when responding to the research questions. The results and findings of the study were presented as perceived by the participants without any interference from the researcher.

3.9.2 Transferability

Leedy and Omrod (2001) describe transferability as the degree or level to which the results of the qualitative research can be transferred or generalized to other contextual situations. The researcher made sure that the choice of the, population and sample size and sampling techniques were meticulously defined and applied in the research. This was done to ensure that future researchers will develop confidence in the study and they will, in future be able to replicate this study and extend it to other demographics and participants.

3.9.3 Dependability

The research findings were underpinned by the logic that was clearly and explicitly detailed in the research methods and instruments that were used in the study. This used a qualitative case study and semi-structured interviews with open-ended questions to collect data and in-depth information from participants. Purposive sampling was used to populate the sample of participants who responded to the research questions. The purpose of the study was to investigate challenges faced by Accounting teachers in curriculum implementation. Consequently, this process was sufficient to give strong evidence of the research findings and the researcher was able to draw conclusions.

3.9.4 Confirmability

According to Guba and Lincoln (1994), confirmability can be established when credibility, transferability and dependability have all been achieved. In this study, the researcher used the theoretical framework and followed the methodology to the latter in ensuring that the research findings did not deviate from the objectives of the study. Further to this, the researcher conducted a peripheral research with her peers using the same research questions that were posed to the participants. This was done to test the trustworthiness of data and to establish whether findings can be confirmed without any preconceptions of the researcher.

3.9.5 Audit trail

The audit trail provides evidence of documentation relating to the transparent description of the research process and decisions that led to research findings for the study (Merriam, 2009). The researcher has kept evidence of verbatim interviews and transcribed data collected from participants. Again, all the annexures such as ethical clearance from the university, permission to conduct research from the department of education, research questions have been kept as evidence and for them to be presented to authorised persons and the university as the paper trail that indeed the research was done as perceived.

3.10 ETHICAL CONSIDERATIONS

Researchers according to Kelly (2009) use different techniques to collect data that set to depend on the type of the research problem that is being investigated. These instruments could include, among others, interviews and document analyses. Permission was received from the circuit manager and the director of Umlazi district as well as the Head of Department of the KwaZulu-Natal education department to collect data from teachers who are teaching Accounting. The researcher, therefore organised to meet with these participants in order to agree on appointment dates for interviews and to clearly explain how the research project was going to unfold as well as the issues of safety and confidentiality.

During the study the researcher was of consideration that conducting a research in an ethical sound manner is critical and enhances the quality and trustworthiness of the study, which is why the researcher had to apply for ethical clearance from the university before she began with the study. It is, therefore, imperative that participants are informed of the process of the research, explaining and disclosing the purpose, time duration and transparency of the research proceedings.

The researcher has read the University of Zululand's policy and procedures on research ethics, and its policy and procedures on managing and preventing acts of plagiarism as per its research ethics guide (2015). An ethical clearance certificate was issued by the university of Zululand (see *Appendix C*). The researcher understood the guidelines as contained and set out in the University policies. The researcher had undertaken to:

- Comply with the law, internationally and nationally accepted standards governing research with human participants and animal subjects and presented the proposal to the institution's research ethics committee for approval.
- Comply with all rights of the participants and follow an agreement and protocol that clarify the nature of the research and the responsibilities of each party.
- Include an informed consent process that has outlined the purposes wherever specific steps are required, disclose the duration before participation begins for all occasions that are to take place, be transparent and inform participants about the right to decline to participate and withdraw from participation at any time, the consequences of withdrawal being no risk at all for participants. All participants signed the informant consent (see *Appendix E*).

- Conduct research that has been voluntarily. Participants were requested not to expect any personal benefit, and personal details of participants were not disclosed for any reason. They have remained confidential. Participants were told that they are also allowed to withdraw from the study if they felt uncomfortable to the questions.
- Comply with the requirement to make sure to avoid risks and any limitations on the participants, nor involved them in any deception. If any has occurred, I had made sure that nobody has been inflicted with any physical pain, and that only human beings participated in this study.
- Comply with reporting standards and regulated citation standards.
- Make the work available to share with other researchers to allow verification of results.

In order to gain access to schools, the researcher applied for permission from the Head of Department (HoD) in the KwaZulu-Natal Department of Education, which eventually allowed her to conduct the research (see *Appendix D*). Subsequently, consent letters were written to all the participants stating that participants were entering the research voluntarily, participants were not to expect any personal gains and benefits, and that their physical, emotional and psychological protection was guaranteed in a way that they were not going to be made uncomfortable in any way or subjected to any kind of stress during the interview process. It was further clarified to the participants that, should any of these happen, the participants had a right to withdraw from participation at any time without any consequences and risks borne by the participants. The researcher further made sure that the issue of confidentiality and anonymity of the participants was observed during the research by using pseudonyms instead of real names in order to adhere to the privacy and confidentiality of the participants. The researcher kept all her participants unknown in order to protect them from any harmful consequences of sensitive or negative findings and the stigmatisation of their institutions and/or communities. All participants were given pseudo names for anonymity and protection of their identity and schools. All participants were fully aware that their confidentiality was to be protected during and after the study was concluded, and even when the information is published.

3.11 CONCLUSION

This chapter presented the details of the research method used for this study. Qualitative research approach was adopted within the interpretivist paradigm and the case study was employed as the research design to probe and investigate challenges experienced by teachers of Umlazi district in Accounting curriculum implementation. The purposive sample was used to select 17 teachers and five principals that participated in the study. Semi-structured interviews with open-ended questions, and document analysis were used as data generation methods, of which advantages and disadvantages of these methods were outlined as well. Limitations of the study as well as ethical considerations were also addressed. The following chapter will discuss and analyse the findings of the case study.

CHAPTER FOUR

DATA ANALYSES, PRESENTATION, INTERPRETATION AND DISCUSSION

4.1 INTRODUCTION

The previous chapter illustrated and discussed the research methodology, i.e. the research design, the sampling procedures, and the research instruments that were used to collect data. This chapter presents data that were gathered using interviews and document analyses. This data was analysed in accordance with relevant procedures to establish challenges faced by Accounting teachers towards curriculum implementation in the context of change in schools of Umlazi district. The participants responded to semi-structured interview questions that were open-ended to allow in-depth and rich responses towards the research questions. Furthermore, documents were inspected and analysed to understand how the basics were introduced at grade 10 which is the entry level of Accounting at FET phase, and whether such is in line with the directives and protocols of the Accounting curriculum policies and prescripts.

Data that had been gathered were in depth and therefore too huge, which is why it was necessary to sift, reduce and group it into significant patterns to construct a more meaningful framework for communicating the essence of the revealed data (Patton, 2002). This chapter therefore begins with a general descriptive analysis of each participant to understand how they relate and impact on the findings of the study with regard to their qualifications and experience in particular.

The following themes and subthemes were identified from the in-depth interviews and document analysis: adaptation to curriculum, content understanding and coverage, shortage of teaching and learning resources, language barrier, determination of teaching methods and strategies, learner performance, identification of challenges faced by Accounting teachers in curriculum implementation in Umlazi district (interviews). These were augmented by themes from the document analysis: content coverage, assessment control and planning controls. These themes were used to consolidate responses from participants and conclude on the findings based on the following research objectives:

- 4.1.1 To determine the challenges of implementing the Accounting curriculum in selected high schools of Umlazi district.
- 4.1.2 To investigate teaching strategies used by Accounting teachers in implementing the curriculum.
- 4.1.3 To design a teaching model that can be used to improve the implementation of the Accounting curriculum.

4.2 DESCRIPTION OF PARTICIPANTS

4.2.1 Teachers

Seventeen teachers who taught Accounting in grades 10-12 and five principals from the sampled schools were interviewed using semi-structured questions to present their views and experiences on the teaching of Accounting and challenges experienced with the implementation of the new curriculum. All of them participated freely and were very positive about the Accounting curriculum because the study is not about teachers who oppose the perspective of the curriculum but sharing what they go through during teaching and learning in the classroom and challenges they are facing in this regard. Teachers were selected based on their qualifications and experience in teaching Accounting as a subject offered within the commercial stream grouping in grades 10-12. The qualifications of teachers and principals indicated that they all had professional qualifications related to teaching. Furthermore, the qualifications and experiences of the participants provided more information about the participants to check if they have in-depth content knowledge of the subject from their qualifications and in-service experience of teaching the subject.

Highest and professional qualification and experience related to Accounting curriculum implementation

The information in table 4.1 provides a profile of each participant in the study. This information was used to understand whether there is a correlation between the academic qualifications in Accounting and the way teachers understand and implement the pedagogy of the Accounting curriculum in the classroom. Some of the participants who underwent the process of upgrading themselves with their Accounting studies like BCom, or BCompt revealed that they understand the new contents of the

curriculum better compared to those with just the basic qualifications like the Secondary Teacher's Diploma or Bachelor of Education. Furthermore, the issue of experience was significant into understanding the exposure of teachers to the different eras of curricula. In other words, an attempt was made to gauge their experiences in dealing with the directives of the new curriculum compared to the old curriculum.

Table 4.1. Qualifications and teaching experience in years

PARTICIPANT	HIGHEST QUALIFICATIONS	TEACHING EXPERIENCE IN YEARS
Peter	Diploma in Accounting, PGCE	10
Sanele	Bachelor of Education	03
Nosipho	STD, Postgraduate Diploma in Education Management, ACE, ABET	23
Tom	Bachelor of Education	03
Nobuhle	Secondary Teacher's Diploma, BCom (Accounting)	30
Vee	Bachelor of Education	20
Mpilo	Senior Secondary Teachers Diploma, BPAED, ACE in Accounting	23
Thoko	Secondary Teacher's Diploma, ACE in Accounting	18

Tshepo	Bachelor of Education, Bed (Honours)	14
Fikile	National Diploma Business Management, PGCE	28
Young	Bachelor of Commerce, PGCE	20
Aubrey	Secondary Teacher's Diploma, ACE, BEd (Honours), M.Ed	33
Andiswa	National Diploma in Taxation, BCom, PGCE	14
Terence	Diploma in internal Auditing, PGCE	19
Patson	Secondary Teacher's Diploma, FDE, BEd (Honours), Master's degree in Accounting	29
Vukile	Secondary Teacher's Diploma, ACE, BCom	31
Dee	Junior Secondary Diploma, BCom, BCom (Honours), Master's in Education	29

Table 4.1 illustrate in numbers the profile of teachers who participated in the study, eight of the teachers had degrees and nine had Diploma certificates that relate to Accounting content coupled with Postgraduate certificate in education. Those who initially had teachers diploma had upgraded to broaden their knowledge and maybe had undergone the process of reskilling especially those who had done Advanced diploma in teaching. which was mostly used for reskilling.

4.2.2 Principals

Five principals from a sample of schools were selected to participate in the study as principals are expected to provide instructional leadership for effective teaching and accountability. They have a responsibility of ensuring that education policies, prescripts and directives are implemented to the latter and keep on reporting to the department of Education of what is confronting the school in terms of curriculum implementation success and challenges. Hargreaves and Fullan (2012), Hargreaves (2009), and Fullan (2007) aver that principals play a crucial leadership role towards effective educational change. Principals, according to Hightower et al. (2011) are transformational and instructional leaders who have the responsibility to shape academic success with teachers and learners, and for them to relate to some of the challenges they have experienced in the implementation of the new Accounting curriculum in their schools. Phakathi (2019), Sikhombo (2018), Msomi (2014) and Ngwenya (2014) also attested to the fact that principals of schools as transformational leaders and curriculum managers have a critical role to play in ensuring that quality teaching and learning take place in the classroom, and that they must be present and directly involved in giving continuous support to teachers, learners and parents as this will have a positive impact on successful curriculum implementation.

Table 4.2 illustrates the principals' qualifications, teaching experience and experience as principals in years.

Table 4.2. Principals teaching qualifications and teaching experience in years

Principals	Teaching qualification	Teaching experience in years	Experience as a principal in years
Siza	Secondary Teachers Diploma, FDE, BED	26	2
Sipho	Secondary Teachers Diploma, BED (HONS), ME.d	33	22
Jay	Secondary Teachers Diploma, FDE	32	12
Shanda	Secondary Teachers Diploma, HDE	24	09
Themabela	Secondary Teachers Diploma, BPAEd.	24	07

Table 4.2 illustrates the qualifications of principals, only 1 had a degree, the rest had the old secondary teachers diploma which were offered in colleges until the were closed in 1997 and the initial teachers' qualification were mandate of universities. The assumption with principals is that their teaching experiences ascended them to the post not that they are Accounting teacher but instructional leader who support teachers with curriculum management and delivery.

4.3 ANALYSIS AND INTERPRETATION OF DATA AND EMERGING THEMES

The analysis of responses from the participants was broken down into themes and sub-themes collected from the semi-structured interviews and document analysis which were used as data collection methods during the research study. This was done in order to register an understanding of these rich responses and to be able to have a paper trail that will respond to the research questions and thus be able to draw informed conclusions based on such responses. These themes are outlined below:

The following themes were identified from the in-depth interviews and document analysis:

4.3.1 Adaptation to curriculum change and content understanding and coverage

- Supervision by head of department
- Staff development and workshops (this needs to be extensively discussed)

4.3.2 Shortages of teaching and learning resources

- LTSM
- Lack of access to ICT and ICT skills among teachers

4.3.3 Challenges faced by Accounting teachers in curriculum implementation in Umlazi district

- Language barrier
- Teaching methods, approaches and strategies
- Learner performances
- Subject combination (Mathematics)
- Stability in the community (crime, service deliveries, discipline)
- Correlation between curriculum at basic and tertiary level

4.3.4 Themes from document analysis

- **Content coverage**
- **Assessment controls**
- **Planning controls**

4.3.1 Adaptation to curriculum, content understanding and coverage

It is evident from participants that there are so many challenges that are confronting Accounting teachers with regards to the level of pedagogical content knowledge. Almost all the participants cited that they were struggling with most of the topics as well as the approach to be followed when teaching Accounting in the classroom. This is because of the changes adopted by the new curriculum, of which some were not part of the programme structure at a tertiary level where teachers were trained. The transition in terms of reskilling and training when the new curriculum was introduced was not adequately done as only workshops that did not really tap into the new curriculum content were organised by the Department of Education. The Department of Education still use the cascading model to train and provide workshops to teachers. This cascade model is an attempt to train small groups of teachers at each school on a limited workshop basis, with the expectation that they, in turn would be able to train their colleagues. Carl (2015) pointed out that the cascade model focused on ‘thin’ or procedural knowledge at the expense of declarative knowledge. The cascade model has attempted to train small group of teachers at each school on a limited basis, with the expectation that they, in turn would be able to train their colleagues. Manyange (2017) avers that the space and content of in-service training (INSET) assume a one-size-fits-all approach, which sometimes creates more problems as content knowledge and pedagogical content differ in context and depth.

One dimension is cited by Peter, a teacher:

“My main problem is grade 11 curriculum content; I’ve got a feeling that the entire grade 11 syllabus was just thrown into shambles. I’m not sure what to do trying to fill the gaps, because it does not have a clear path or clear direction”.

Other participants share the same sentiments; this is what they had to say:

“My learners have not adapted to the new Accounting curriculum...the introduction of new topics like internal controls, auditing, analysis and interpretation has made Accounting to be very hard to understand. This interpretation needs learners to think deep and have diverse thinking of businesses, I find the new curriculum really complicated for me to teach and for learners to learn”, said Nobuhle.

“Teaching Accounting is not easy to grade 10 learners.....they show lack of foundation knowledge and basic understanding of Accounting concepts. It means in grades 8 and 9, they were not taught the basics of Accounting perfectly. Learners in grades 8 and 9 are taught EMS by non-accounting specialists, how can they teach Accounting section? They could only teach Business Studies and leave Accounting”, stated Tom.

Nosipho: *“The content in the new curriculum is broader and deeper than the old curriculum....the old curriculum was not that stretched as the new curriculum and there was not a lot of problem-solving, it was mainly recording, there is a lot of work now and too many challenges. Interaction between learners and teachers is not enough in the classroom, learners need to continue alone and that is difficult because they don’t even have resources”.*

The point that participants were driving home was that there is no correlation between grades 10,11 and 12 curriculum structures. Grade 11 seems to be dislocated from the other two grades, whereas grades 10 and 12 connect very well. If true, this would pose a challenge because it would mean teachers struggle to make fairness with the Accounting foundation in grade 10, proceeding to grade 11 with that assumption of topics that do not connect seeming to be a waste of time, instead of the curriculum having been structured such that some grade 10 topics are made to be part of the grade 11 curriculum. This allegation would need to be researched further in order to ascertain how substantive this could be. The participants are also emphasising that the curriculum seems to be too deep in terms of the content and pedagogic content knowledge and thus makes it difficult for both teachers and learners to comprehend, understanding the background and the lack of relevant resources. The process of transforming to the new curriculum has not been considerate of contextual factors such as the level of cognitive readiness by both teachers and learners and teachers’ mind-set and behaviour to adapt to pedagogical content and teaching approaches of the new Accounting curriculum, as suggested by the transformational theory of Dirac (1927).

The study further revealed that most teachers are underqualified to teach the new Accounting curriculum. *“At the time when I was at college, curriculum was totally different from this new curriculum....I cannot understand and comprehend some of the*

topics like auditing and interpretation of the internal controls. I need to do a lot of reading, consultation and networking with the neighbouring high schools every time I have to introduce a topic”, said Vee.

The changes in Accounting encompass the skills and values that relate to financial accounting, managerial accounting and auditing (DoE, 2011). The shaping of the Accounting curriculum has put more emphasis on learners acquiring research, communication, critical-thinking, mathematical, problem-solving, analytical, interpreting and reporting skills (DoE, 2008b). For teachers to be able to adapt to the teaching and assessment of these skills, Fortin and Legault (2010) as reviewed in literature, emphasise that teachers need to change their old ways of teaching and promote active student learning. Meaning, teachers must get rid of their primitive methods and approaches to deliver lessons in the classroom and divert to the new ways of teaching like group discussions, role play, investigation and real-life scenarios. Farrell and Farrell (2008) also posit that these new teaching methods and approaches require teachers to change their teaching behaviour and allow learners to be actively involved in the learning process with interaction and self-expression. Unfortunately, participants revealed that most teachers were never trained to be able to deliver what is prescribed by the new curriculum in terms of pedagogical content knowledge and teaching methods. This is what they said:

Dee: “The main problem with Accounting is that a number of teachers are underqualified to teach the new curriculum. Many teachers have Secondary Teachers Diploma (STD) of which the curriculum that they learned from the colleges never incorporated the teachings of the new topics. When they upgraded they either did ABET or certificates with no Accounting specialisation because they were only interested at incentives”.

“The way we were trained is different from the way we have to teach learners the new topics of the curriculum....the curriculum at college was focusing more on cognitive skills based on teacher centred approach, I was not taught auditing and interpretation, it was mainly on how to record transactions. This curriculum is difficult for me to teach”, said Mpilo.

Thoko: *“With the new curriculum, things have changed for us as teachers. More learner-based approach have to be used and I’m failing to adapt to this with the quality of learners I have. Learners are battling with the understanding of English and Mathematics and these two subjects are important for the understanding of the new curriculum by learners”*.

“At the time when I was at college, curriculum was different from what I have to teach now....I’m not coping, there are so many challenges....There are no relevant resources and there is no support from the officials of the department of education. As teachers we are left alone to implement something that we do not understand”, said Vee.

4.3.1.1 Supervision

Head of department are expected to provide supervision to teachers whom they leading within the subject specialisation. This is compromised because most departmental heads are also not Accounting specialists, as a result they tend to focus on other commercial subjects like Economics and Business Studies, leaving Accounting vulnerable. Departmental heads are expected to offer support with regards to content coverage, advise and moderate whether learners and teachers’ work are in accordance with the expectations of the curriculum (Msomi, 2014; Ngwenya, 2014). However, in most instances departmental heads seem to confuse their responsibility of supervising content delivery in the classroom with that of managing curriculum which is the responsibility of the principal and the deputy principal. Successful curriculum implementation requires supervisors who have a sound background of the pedagogical content of the related subject and strong background knowledge in curriculum and instruction practices that should take place in the classroom. Maphalala and Mpofu (2018) aver that heads of departments are confronted by a number of challenges that make it difficult for them to supervise teaching and learning as they are expected. These challenges are: teacher absenteeism, HODs failing to manage because of the workloads that themselves have, overcrowding of learners in classrooms, lack of content knowledge in other subject they are expected to supervise. The study conducted by Molefe, Stears and Hobden (2016) revealed that schools’ heads poorly supervised lesson preparation by teachers, thus instructional documents such as lesson plans and schemes of work were hardly inspected and school heads failed to discuss and give suggestions to their teachers for improvement. Participants

were also very much concerned about the responsibility of the heads of departments with regard to supervision. This is what they had to say:

Dee: "Most Departmental Heads are not Accounting Specialists, hence, they only supervise the procedure and protocols on what the curriculum dictates and not the actual content for Accounting. You know, when they have to moderate work done by teachers and learners, they do not check whether the content has been taught as per the subject policy in terms of the curriculum, they only check the number of assessments done because they do not understand Accounting content".

As a result, without having knowledge of the subject by the Head of Department proper supervision of teaching is always compromised. One of the shocking findings, was that teachers continue to teach the old Accounting curriculum (1+1=2) instead of 'Why', which is the basis for the new Accounting curriculum as it sets to unveil analytical and problem-solving skills (Ngwenya, 2014). Curriculum reform brought so many changes teaching, learning and assessment, such that teachers and learners had to adapt to new pedagogical methods and ways for teaching and learning. The introduction of the NCS contributed to a complete change of pedagogical content and approach to Accounting, Economics and Business Economics. This change also resulted into redesign and reconceptualization of EMS as a new subject discipline in grades 7, 8 and 9 that combines Accounting, Economics and Business Economics (DoE, 2002, p. 4). Literature has revealed three critical challenges among the teachings of EMS to be the nature of EMS as the subject, the context under which teachers teach and the level of training for teachers to teach the subject (Ngwenya & Maistry, 2012). In studies by Phakathi (2019), Sikhombo (2018) and Ntshangase (2017) it was found that the contributions to a high failure rate in grade 12 is due to the fact that teachers in grades 8.9. 10 and 11 are generally the ones who are lacking in the content knowledge and the pedagogical content knowledge of the new Accounting curriculum because they are not adequately trained, thus, do not meet up with the dictates and expectations of the curriculum. The irony is that learners would be promoted or progressed to grade 12 amid such a challenge of curriculum gaps that should have been covered in the previous grades.

4.3.1.2 Professional teacher development

The primary purpose of professional teacher development exists in order to allow teachers to navigate and continue learning from their experiences and those of others as life-long learners, so that they will keep-up with changes and developments in the curriculum and any other professional matters such as educational policies and prescripts. Darling-Hammond and Bransford (2005) describe professional teacher development as the process of developing necessary knowledge-base and skills teachers require to carry out their duties and roles effectively. Schreuder (2014) emphasises that changes in the school need to begin with empowerment of the educators' knowledge and skills through professional development. The view is invaluable to any attempt aimed at assessing the relevance of In-Service Education and Training (INSET) to teachers. In this study, what Elmore says provided grounds for establishing how support materials may compel teachers to reflect on their taken-for-granted view of effective practice. Mabusela, Imenda and Ngidi (2016) aver that educator development should be regarded as a national priority to enable educators plan for the changes. McNeil (2006) maintains that education is a labour-intensive field that requires educators' training; therefore, educators' development is regarded as a major key in the success of curriculum change and implementation. Likewise, Huitt and Dawson (2011) emphasise that teacher development should be able to enhance the ability for teachers to evaluate and modify their pedagogical knowledge to suite the teaching environment that responds to the needs and developments expected for teaching and learning in the classroom. This means that teachers cannot be static and rely on teacher training programmes, however together with the educational authorities, they have a responsibility to continuously upgrade themselves so that they become relevant even when the pedagogical changes in content and teaching methods and approaches evolve.

Professional development incorporates training; however, its emphasis is on teachers' awareness and consideration of their teaching contexts and how to adapt and apply such practical skills in these context (Cox, 2019). Huitt and Dawson (2011) posit that professional development is broad and it incorporates learning, study improvement, practice, consultation, mentoring and reflection. An effective professional teacher development should in essence, present the opportunity to teachers to experiment

with new ideas and tools that are relevant in their teaching contexts, reflect on how these have an impact on their students' learning and therefore, make prompt decisions to achieve their intended goals and objectives. Again, teacher development is set to be achieved when teachers are continuously developed personally, professionally and socially.

Capacity building workshops and seminars are commonly used to enhance teachers' capacity on issues like pedagogical content development, teaching methods and approaches, technological development, professional development on educational prescripts, policies and legislation. The department of education has a responsibility to continuously come up with capacity building programmes that respond to the needs at a given point in time. Various departments of education including the province of KwaZulu-Natal adopted what has been concluded in the research as the problematic 'cascade approach' (Bett, 2016). Capacity workshops have been decentralised to provinces and districts in a form of teacher-training workshops, however such workshops are found to be poorly organised and contextualised, very short in duration and lack demonstration, modelling and follow-up at school level (De Clerq & Shalem, 2014). This was confirmed by participants as they clearly stated that they were not happy with what the department of education has done with regard to professional development programmes. This is what they had to say:

“The department is not doing justice when it comes to professional development workshops, we only attend workshops where we are told about the assessments at the beginning of the year....the subject advisors are only interested on what they should report only for examinations and assessment purposes”, said Andiswa.

Fikile: “I have never attended capacity workshop for Accounting....only scanty workshops are called by the department....they tell us about what to assess, how many pieces of assessments should be done, nothing really much is done about capacity building in terms content knowledge and preparing teachers for the teachings of new topics.”.

“I know there is a sub-directorate for teacher development in each and every district and province, but I have never experienced any programme organised by the sub-directorate. I feel the department of education should have done the process of reskilling and re-training of teachers after conducting the skills audit of teachers’

qualifications. The department came ill prepared for curriculum transformation and implementation”, said Thembela.

“No...the department is short-changing teachers when it comes to professional and capacity development. The only training, I had was at the university.....no retraining that is aligned to how I must practically implement what I have learnt from the university into classroom practice. For instance, I need capacity on how to deal with learner indiscipline in the classroom and that leads into disturbance in teaching and learning. Nothing is done by the SMT and the department to assist me”, stated Tom.

Aubrey: “The department of education keeps on changing curriculum and teachers are not trained to deal with the changes. I have taught for more than 30 years but I cannot confidently say I have been retrained on how to teach this Accounting that has changed so much.....previously we were only teaching financial accounting, but now there is managerial and cost accounting with a lot of interpretation, it is difficult for me and learners are also struggling. I believe professional development should be ongoing to meet up with the demands for changes”.

From the participants' point of view, most Accounting teachers, those that have not upgraded themselves to be in line with the introduction of the new topics in the new curriculum, are not fully equipped to deliver the Accounting curriculum. The participants also confirmed that, not so much was done by the Department of Education to retrain and reskill teachers with the new curriculum content, except for scanty workshops which focused mainly on the approach rather than the content upgrading. It was further revealed that, there is no adequate support from the subject advisors and the Department of Education when it comes to content enhancement as well as the curriculum delivery at large. With one Subject Advisor having to monitor and support (165) schools in the district, seems to be a tall order and there is no way adequate monitoring and support could be rendered for the fundamentals of the curriculum to be successfully implemented.

Dee emphasised that over and above this shortage of Accounting Subject Advisors, *“Subject Advisors are not respected by the Department of Education, they are continuously given additional roles to perform as compared to other sub-directorates and this shifts focus from what they should be doing in advising and giving support to teachers on pedagogical content matters.”*

This further compromises the basic function of the instructional manager to guide and advise on issues of content delivery and curriculum implementation. This notion was confirmed by other participants who are teachers and expect to be guided and continuously supported by the Subject Advisors. This is what they had to say:

“Subject Advisors are not always available to give support, I know that they have a lot of schools which makes it difficult for them to render regular support....In Umlazi district there are more than 150 schools offering Accounting, how do we expect one subject advisor to manage and support quite a number of schools? It is impossible”, stated Nosipho.

“One meeting I had with the Subject Advisor was just an oral talk not a formal meeting, nothing that we can call a formal support and mind you. As a new teacher I expected a lot in terms of unpacking the directives of the new curriculum in line with the subject policies, giving support and direction of what I’m expected to do. I’m really struggling because my departmental head does not understand a thing about Accounting, her interests are in Business Studies and Economics as her subject specialists”, said Tom.

“I can’t say I’m happy about the support from Subject Advisors. I can’t say they are doing nothing. I wish they can do more. They are not doing enough to fight the negativity in Accounting. As a matter of fact, we get to see them only once at the beginning of the year where they end up checking and monitoring school functionality instead of focusing on guidance and support with regards to content and methodology of the subject. The department of education needs to change this scenario”, appealed Sipho.

“Teachers are struggling, there is no support from the education officials that’s why teachers are so demotivated. Accounting as a subject has been negatively affected ever since the introduction of the new curriculum dispensation...number of learners taking Accounting have declined tremendously because learners say Accounting is difficult. The officials of the department of education such as subject advisors, circuit managers and teacher development must work together to improve this”, said Jay.

Participants also gave their insights on the role of the Department of Education to prepare teachers for curriculum changes especially pedagogical content and assessment approaches. Traditionally, the department would organise workshops under the pretext of curriculum changes, however, participants responding to this, felt

that such workshops are not at all helpful. Peter, one of the participants felt these workshops are a waste of time and money because nothing much is done during such, except for teachers to network. The departmental officials only highlight changes to the curriculum and fail to go deep into content retraining and re-skilling in order to enhance new content understanding.

This is what Peter had to say:

“There is a huge gap when it comes to workshops organised by the Department of Education, we sleep at the hotel for five days only to find that the officials would only address us for one day on the curriculum changes, the rest of the four days would end up teachers teaching one another with no guidance at all from the officials of the department”.

“Nothing really much is done by the Department of Education in providing support regarding capacity building training and workshops...they are really failing us. The department must continuously do the skills audit to check the relevance of teachers in delivering curriculum, especially because they have the audacity to change the curriculum all the time”, lamented Patson.

“I don’t think the Department of Education has a clear plan to develop teachers, it is something that they need to look into. I don’t know whether I’m coming or going when it comes to teaching Accounting....there are topics that I cannot handle to teach like the interpretation part, learners are demotivated (they hate the subject)....they say it is difficult. I’m working because I do not have other options, otherwise, I would have left the profession by now’ said Terrance.

Notwithstanding the challenges of inadequate workshops as stated above, other participants felt positive about attending such, they feel they do gain something that assist them with curriculum implementation. However, school principals would not allow them to attend during the notional time, citing that they cannot leave learners unattended, especially for grade 12 teachers.

Vukile is of the view that something must be done by the Department of Education to set aside from teaching adequate professional development time. He said, *“There is no adequate time allocated for professional development and capacity building*

programs..I wish the Department can look closely at this matter and improve so that notional would not be compromised when teachers have to attend workshops”.

It was worth noting that there are participants who believe in personal development rather than waiting for educational authorities who clearly do not seem to prioritise capacity in teacher development. Professional development and self-development according to Bett (2016) refers to processing personal strengths and characteristics that aid teachers to define and make sense of their teaching practice in line with the pedagogical content expectations as presented by the directives of the curriculum through developing the necessary skills that can help teachers grow and develop ‘teacher self’ within and outside their profession. There are a number of skills that teachers need to develop on, among them are, communication, cognitive skills, content knowledge, inter and intra-personal skills, Information and Communication Technology (ICT) skills. This is what participants had to say about personal teacher development,

“I have attended some Accounting enrichment programmes organised by SAICA and Deloitte and Touche, and that has assisted me a lot in delivering practical lessons and also lending a helping hand with regards to resources....I manage to get tablets, computers, calculators and even bursaries for my top achieving learners through collaborating with these accounting professional bodies ”, said Aubrey.

“I help myself by attending some in-service training programmes organised by universities and Accounting professional bodies such as SAIPA. I believe in self-development, enrichment and insight otherwise one could get stale if I can wait for the department of education that does not have a concrete plan to capacitate and develop teachers. With this relationship, I have been able to cope with some new developments in the curriculum”, said Vukile.

Fikile: *“Enrolling and completing my Bachelor of Commerce has developed me into understanding some new aspects added in the new Accounting curriculum such as internal controls, taxation, auditing and interpretation”.*

“Mainly, I try by all means to associate myself with Accounting professional bodies....I have a good relationship with them and that helps me to enhance knowledge that is expected in this new curriculum....the curriculum is more interpretive and realistic to

the happenings in the business world, hence this collaboration has made it easier for me to adapt and my learners are also benefitting”, said Peter.

“Collaborating and networking with other Accounting teachers does help me a lot to enhance my knowledge...we share ideas on content matters and challenges that we come across with when teaching”, stated Mpilo.

It was evident from the above discussion that professional teacher development is one critical area that still needs much of enhancement and improvement from the educational authorities and teachers themselves. Professional teacher development being an evolving ongoing learning process means that even if teachers would have achieved certain development aspects, they still need to continue learning and developing themselves for their whole life as long as they are still in the profession and beyond. In this rapidly changing world in terms of curriculum and ICT innovations, educational authorities have a responsibility to provide capacity development programmes to meet up with these changes and to build teachers who are relevantly skilled and to engage with the real world with regard to curriculum implementation (De Clerq & Shalem, 2014). Although there are professional development systems and programmes such as Continuous Professional Teacher Development (CPTD), Integrated Quality Management Systems (IQMS), they are so much under-utilised such that school managers and teachers do not really understand the role of such programmes, they have reduced them into money incentives rather than professional development. On the positive note, some participants do appreciate that they are able to identify the areas of development during the process of performance measures like IQMS. This opens up an opportunity for teachers to engage on self-development like enrolling for relevant courses and qualifications, or even network among themselves to share skills and experiences.

4.3.2 Shortage of teaching and learning resources

The quintile ranking indicates the provision of wealth and resources of each school. Most township schools are ranked between quintile one and three, with the clear indication that the level of poverty is very high. Although these schools receive more allocation in terms of norms and standards compared to schools in quintile four and five, funding of teaching and learning resources is never enough because these

schools only rely on the Department's funding as they are not allowed to charge school fees. Hoadley and Jansen (2009) aver that quintile 1-3 schools always experience a financial burden to top up their operational resources for teaching and learning. Mabusela et al. (2016) argue that the implementation of a curriculum requires adequate resource materials (textbooks, teaching aids and stationery) in order to enable educators and learners to play their role satisfactorily in the curriculum implementation process. Participants confirmed that there are shortages of learning and teaching resources, like calculators, computers, internet facilities, charts, audiotapes. Ntshangase (2017) posits that textbooks are quite a challenge in many of the schools. Teachers write notes on the chalkboard and later on try to explain to learners. Those notes are summaries by the teacher and it is difficult to emphasize some of the concepts using pictures. Some schools are even battling with the basic resources like floor space, desks and textbooks, as well as human resources which contribute to the overcrowding of learners in the classroom and the need to share textbooks.

4.3.2.1 Lack of LTSM

Learning and teaching support material (LTSM) refers to the basic learning and teaching resources like textbooks, stationery, computers, photocopying machines, ink and stencils, learners' desks and tables through the norms and standards as the source of funding from the Department of Education (Msomi, 2014). The challenge as mentioned above is the categorisation of schools by quintiles ranging from quintile 1-5 according to the poverty levels of each school. Schools that fall in quintile 1-3 are 'no fee' schools, meaning by law they cannot charge learners for their attendance. Although these schools get a much higher budget allocation than quintile 4-5 schools, they still struggle to source funding for additional basic resources and rely on the funding from the Department of Education. Quintile ranking is used to determine funding which is done on the basis of the number of learners per school and it also establishes whether the school must charge school fees or not. This is the biggest challenge faced by schools in townships and rural areas because most of them are 'no fee' schools and this places them in a compromised position when it comes to curriculum implementation. Lack of funds affect the process of requisition of learning and teaching resources.

“We are quintile 3 and a no fee school, we mainly depend on the Department for resources, we are so under resourced such that there is no other thing that we understand except being under resourced”, said Siphon who is principal of a school.

Shanda: *“We are quintile four (fee paying school), meaning we are purported to be a rich school, whereas the reality is that we are very poor as many of our learners come from the disadvantaged communities, their parents are not working and some learners come from the child headed families where there is no parental love, support and guidance. All this impacts negatively on teaching and learning and successful curriculum implementation”.*

“The allocation in terms of norms and standards should be reviewed for public schools, as a quintile three school we only afford to buy basic materials like stationery and textbooks which are never adequate for learners. For other materials like calculators, computers, tablets. We are just nowhere close”, said Patson.

These shortages make it difficult for effective learning to take place, understanding that new Accounting curriculum is founded with the principles that promote individual thinking, problem solving skills, research skills among the others. Magano (2014) concurs that lack of high-quality structured learning materials like calculators, access to computers for learners aggravate the problems in rural and poor communities. This implies that learners rely on materials that are only at schools and there are no resources that can assist and support the learning for their independent study while at home.

“The shortage of resources like computers, calculators, Wi-Fi are a huge drawback in teaching Accounting, so learners cannot comprehend the expectations of the curriculum like research, problem-solving etc.”, stated Terrance.

Vukile: *“It is really challenging to be an Accounting teacher these days. Learners are expected to analyse, interpret and deal with problem-solving scenarios when there are no resources like internet, computers both at school and at home ..we are really struggling”.*

“There are resources, the problem is that they are only confined to what will be assessed...as a teacher, I only stick to what will be assessed and that compromises the other aspects of the curriculum”, said Sanele.

Tom revealed another critical gap that affects the Accounting curriculum implementation as the issue of outdated textbooks, these textbooks do not respond to the realities of what is practically taking place in the business environment. He said, *“Accounting textbooks have too many errors and they are so outdated, for an example, they present the notion that cash payments are made by cheque, whereas in real life, more sophisticated payments method like online banking, EFT and even physical cash are used”*.

The response is really shocking as most teachers seem not to be aware of such a gap as only two participants raised this concern and as a researcher, I have not come across such a conclusion from an extensive literature that I consulted. Ntshangase (2017) revealed that inadequate textbooks, furniture, references and classrooms can lead to learners performing very low. This implies that learners only depend on resources provided by the teachers. This gives teachers challenges to teach learners some aspects in Accounting especially in the financial literacy when learners do not have textbooks. There is a certain amount allocated for resources such as textbooks in terms of norms and standards, but it is not sufficient to buy textbooks for all grades.

It can be regarded as a drawback to learners as almost none even know what cheques look like in real life, they have never experienced them, even from their parents at home. The irony that was also revealed by the study is that when learners are examined on the very same issue of cash payments, question papers present methods other than cheques. This means that learners are taught what is not prescribed by the curriculum, understanding that the textbooks present something else which the examiners do not have confidence on when examining learners. Moreover, this could be one of the reasons of the high failure. Furthermore, Sosibo (2013) argues that when learning material writers address the curriculum, a course book must not only be informed by curriculum aims, objectives and learning outcomes, but also by the contextual needs. What the support materials are demonstrating to us is what needs to be foregrounded when policy is to be delivered. Frameworks should be more principled, coherent and flexible’ to provide a more theoretical justification for the different stages and sequences of the material development process.

Participants also mentioned overcrowding as one of the challenges in the distribution of learning materials for Accounting. According to Shah and Inamullar (2012), overcrowding has impacted directly on teaching and learning by causing frustration and learner indiscipline, poor performance and that eventually put immense stress on teachers. Tiwari (2016) has also argued that overcrowding and shortages of learning and teaching support material (LTSM) are fundamental causes for challenges faced by teachers in public schools, and that these challenges contribute to frustrated and demotivated teachers. Ntshangase (2017) avers that textbooks are a major challenge in most Accounting classes, as teachers have to write notes on the chalkboard and allow learners to copy these notes. This means that the teacher will come back the following week to explain those notes. With financial literacy, teachers rely on hand-outs which need to be photocopied first. This means that if the photocopying machine is not working or toner is not available, the teacher struggles to teach. Learners are mostly unable to do their homework and assessment activities as most of them are also battling with the availability of expected resources at home due to the impoverished environment in which they find themselves. This is what participants had to say:

“Our school is overcrowded beyond measure, basic resources like desks, chairs, textbooks and even photocopying materials are limited and learning is compromised.....we are a poverty stricken no-fee school with learners from poor families, hence we cannot afford to top up the resources we receive from the department and it is hard to refuse learners’ admissions as this is the closest and convenient school ”, said Jay(Principal).

“There is a huge shortage of learners’ resources such as chairs, desks, tables, textbooks and even photocopying papers because of overcrowding, this is a drawback to teaching and learning as it is difficult for teachers to teach under these conditions...the learner ratio per teacher is 1:55 instead of the regulated ratio which is 1:35, so they are demotivated”, stated Themabela (Principal)..

Fikile: “We are teaching under difficult conditions at this school.....three to four learners are sharing one desk and even chairs, it is very hard. It is worse when it comes to stationery, textbooks, calculators, computers and data, learners are unable to complete their assessments as expected. This curriculum is too interpretive,

learners are expected to do more of reading and research and they are really struggling”.

“Learners are sharing textbooks because our school does not have enough for each and every learner, hence they struggle to do their homework and that contribute negatively towards successful curriculum implementation. This is also a challenge even if you can give them extra work to practice at home”, said Tom.

Siza(Principal).: *“Our school is quintile 2 and a NO FEE school, resources are not adequate as we only depend on the resources from the Department of Education. Our learners come from the underprivileged communities where parents are mostly not working, with 1743 learners I can categorically state that the funding from the Department is far below, we live from ‘hand to mouth’ and survive with assistance from NGOs”.*

4.3.2.2 Lack of access to Information and Communication Technology (ICT) and ICT skills among teachers

Nowadays, technology has become paramount as the tool to develop and enhance teaching skills as technology keeps evolving. It is believed that every curriculum change and development go hand in hand with the advancement of technology, thus teachers should not remain static with the knowledge and skills of how to incorporate technology into curriculum implementation (Young, 2008). In South Africa, as in other countries, there is pressure on how to widen access by utilising technology and other measures, such as the implementation of online and/or blended learning (Manyage, 2017). The COVID-19 pandemic has accelerated these needs as schools around the world were closed as a measure to control the virus. This made schools in South Africa more vulnerable as learning was not taking place. The challenges experienced by schools in South Africa are access and connectivity for online or multi-modal teaching. The integration of ICT in teaching and learning is not actually a teaching method but a teaching medium in which a variety of teaching methods, strategies, approaches and pedagogical philosophies seek to be implemented (Tan, 2012). This is a critical endorsement as it emphasises that the effectiveness of ICT is dependent on the way and the reason for such ICT to be implemented.

Nevertheless, teachers continue to face challenges and barriers that prevent them from mastering the required skills of ICT and thus prohibit ICT from being implemented in the curriculum. Maor (2017) concluded that the major barriers that prevent teachers to integrate ICT into curriculum are insufficient technological materials, insufficient technological support, access to internet and lack of ICT knowledge and skills. For teachers to become confident users of ICT when delivering lessons in the classroom, teachers need to embark on continuous training and development.

“Teachers require extensive on-going training and support for them to be able to master ICT and for them to be able to develop pedagogical practices that may be incorporated into their subject teachings using ICT”, said Vukile.

The Department of Education has a responsibility to ICT training programmes for teachers in order to achieve the directives of White Paper 7 on e-Learning (DoE, 2004). The Education White Paper 7 on e-Learning provides a framework for the roll-out of information and communication technology infrastructure in schools as well as curriculum through ICT in order to transform learning and teaching by using ICT (DoE, 2004). It is imperative for teaching and learning across all structures of schooling to embrace this development to be ready and prepare teachers and learners for eventualities like pandemics as we have now experienced the teaching and learning in schools during government measures of lockdown.

Subjects that are more practical like Accounting suffered as they depend on the practical demonstration of formulae. This implies that if teachers were well empowered with computer literacy skills for e-Learning, access to resources and designing of online material, it could have been easier for instructional processes to take place using mobile technologies such as Kahoot, and GEOGebra (Mathematics) while the country was struggling with the COVID-19 pandemic. Whilst the developments on introducing ICT in school are documented, there is no clear evidence of implementing such, hence schools have not been provided with technological resources and teachers have not been trained on ICT. This disadvantages the education system compared to other countries in the world, considering also the fourth industrial revolution (4IR) era the world is in. Participants have alluded to the fact that not much has been done by the Department of Education to implement ICT in schools. What some participants also raised was that at times they become resistant to learn new

things because they lack the confidence whether they will be able to master the levels that are required. This is what they said:

“At school we do not even have computers, let alone internet access. This makes it difficult for teachers to teach and for learners to learn as this Accounting curriculum requires learners to do more investigation and research so that they will be able to interpret.....we don’t really do what the curriculum dictates”, said Mpilo.

“It is still a long way to go with regards to teaching through ICT because the department of education do not provide resources...they talk and change curriculum but do not deliver materials such as laptops, computers, smartboard etc., how then are we expected to adapt to the curriculum changes?”, stated Patson.

Thembela(Principal).: *“U know....even norms and standard do not have the provision for ICT resources. It is hard for principals of schools as teachers expect to get the relevant teaching and learning resources from us. The Department of Education adopted e-Learning through White Paper 7 but in essence, no implementation was ever done, it seems as if they are not ready for the curriculum changes they perceive”.*

“The Department of Education is failing the nation....how do you adopt a policy and do not have some means to implement it....Here at school, we have a ‘computer room’ with no computers, what is that supposed to mean? Learners are battling to do their homework because even at home they don’t have the required resources, they might have smart phones but no data”, mentioned Jay(Principal)..

“Most of the older teachers who have done the computer literacy basics have never touched the computer.....they are scared and have failure anxiety I should think. The problem is that they have to teach under this new curriculum dispensation, that is why we find performance results going down compared to the times when so much was not expected of technology to be integrated in teaching and learning”, said Siza, a school principal.

“The issues of inequalities still exist in our schools, there is no way township and rural schools would achieve the usage ICT in schools. I have seen this during the lockdown when former model-c schools and private schools were continuing with teaching and learning through online lessons, our schools were doing nothing”, said Andiswa.

“We only use ICT for administrative purposes i.e. for record keeping and reporting learners’ marks not for teaching and learning....There is only one computer at school and it is used by the school’s administrator and one teacher who does SASAMS, for us we just teach by using textbooks and chalkboard”, stated Nosipho.

Fikile: “We do not have technology resources at school....besides, my age won’t even allow me to use technology when teaching...yes Accounting curriculum has changed and require more of interpretation but I still teach as used to teach during the old curriculum, nothing has changed’.

“I’m computer literate however, my classroom has not been embraced with technology resources. The school is so backward with technology and I don’t think they see anything wrong with that....I use my smart phone and my data when I teach and need to research something, at least my learners do also have smart phones so we fundraise and buy data if they have to do assessments”, said Aubrey.

It is worth noting that ICT cannot be separated from professional teacher development. This means that the Department of Education has a huge responsibility to overhaul and enhance these two programmes, understanding that not so much has been done by the department to roll out and implement these programmes. Teachers have undergone training to qualify as teachers; however, professional development and capacity building on how to implement the pedagogical knowledge and skills that they learnt from the colleges and universities lies with the Department of Education (Welch, 2012). The Department of Education would have to review norms and standards as the funding tool for schools in order to incorporate ICT resources to be rolled out to schools for the successful implementation of White Paper 7 on e-Learning. The use of ICT in schools would provide new ways of teaching and learning engagement in information, gathering, sorting and analysis. This would be aligned with the imperative of the grades 10-12 curriculum. National Curriculum Statement for Accounting focuses on interpretation, research, analytical and problem-solving skills that shape and prepare learners not only to learn for passing Accounting. This would also assist learners to adapt appropriately with the transition to post-schooling and higher education if needs be.

4.3.3 Challenges faced by Accounting teachers in curriculum implementation in Umlazi district

Curriculum changes that have been implemented over the years have affected teachers in different ways. Whilst the curriculum was set to redress the inequalities of the past and bring about quality public education to the people of South Africa, it brought a hard toll for teachers. This was evident when the Department of Education kept on reviewing curricula in the plight of improving challenges faced. Guthrie (2012) argues that the Department of Education tried to 'fix' the curriculum by repeatedly revising it with the hope that it would improve implementation, whereas teachers became tired of such a change, and more challenges piled up. This section seeks to reveal the challenges that are faced by Accounting teachers in implementing the curriculum in high schools.

4.3.3.1 Language barrier

There is a belief that Accounting textbooks used in the South African schooling system are written in a language that is far beyond the cognitive levels of Accounting learners. All participants stated that the usage of English as the instructional language creates another critical challenge in curriculum implementation. Modise and Setlhogo (2020) posit that (80%) of the learners in the Accounting classroom struggle with reading, writing and speaking skills which also affect their academic performances. This was supported by Matthew (2014) who believes that Accounting textbooks are not written with the Accounting learners in mind. As a result, these textbooks lack simplified and clarifying examples and explanations that could assist Accounting learners to comprehend and understand better what is expected of them in the subject.

Learners are unable to understand instructions and to grasp some basic Accounting concepts because Accounting is not taught in their mother tongue but in English which is their second language. Coetzee, Schulman and Kotze (2014) explore South African Accounting learners' communication and understanding of their subject in relation to cultural context and the language of instruction, and found that it is a challenge to develop language and communication skills as an objective of many Accounting education programmes, as learners also struggle with their home language and the language of instruction. The communication proficiency is hampered by code switching during teaching and learning processes. Panth and Belbase (2017) argue that there will always be language barriers in the instructional process as there is a

lack of ability and lack of understanding because learners' home language and language of teaching have different contexts. This makes it difficult for learners to grasp properly what is taught. In a study done by Ntshangase (2017), it was found that teachers need to translate most of the transactions to isiZulu, which is the home language of most of the learners in the former Uthungulu district (now King Cetshwayo). This can also be said about schools in Umlazi district: most of the schools are dominated by IsiZulu as a home language and the language that learners communicate in, except in the teaching and learning process. This is happening while the language of teaching and learning is English, although in most of these schools they are doing it as an additional language. They find it difficult to interpret transactions when they are on their own at home, or during their independent tasks, including examinations.

Failure for learners to comprehend basic terms makes it difficult for them to grasp other critical topics and aspects of the curriculum, hence that contributes to a high failure rate for Accounting. Msomi (2014) and Letshwane (2014) posit that poor performance in Accounting may be buttressed on the language barrier as learners simply fail to understand instructions and basic concepts that they could have understood better had they been taught in their mother tongue. Sepeng and Madorera (2014,p. 218) share the sentiment that learners who are poor in English fail to read, understand and comprehend words and symbols, hampering their grasping of concepts and performing their assessments.

Dee said,

“Language barrier is not only a challenge for learners, but most Accounting teachers in township schools teach Accounting in IsiZulu because they feel learners do battle in understanding English. This poses a great challenge because Accounting terminology cannot be translated verbatim into IsiZulu and the subject is purely examined in English”.

“The language that is used in Accounting textbooks is very difficult for learners to understand, they fail to comprehend and analyse transactions and end up perceiving Accounting to be difficult. This negative attitude has impacted badly on the overall subject.....The failure rate has gone high, last year Accounting result dropped from

(53%) to (32%).....its really bad and this has resulted to quite a number of learners running away from Accounting and opting for other subjects”, said Vukile.

Sanele: “Primary schools do not teach in English, they need to change their strategy because we are struggling as teachers in high schools....we are forced to teach the basics that should have been taught in Primary schools. Learners cannot read nor write and this is a hard tall in subjects like Accounting because one is expected to read and understand the transaction, analyse it before applying the correct Accounting procedures”.

Likewise, Nompilo who has taught Accounting for thirty years under the old and the new curriculum dispensation appeared to be very worried about how learners fail to comprehend and understand the questions during examination because they battle with English. This is what she had to say:

Nompilo: “Our learners find it too difficult to understand what is expected of them when answering the questions during exams, as a result they cannot analyse and interpret which is basis for the new Accounting curriculum and they end up failing. It is hard because English is not their mother tongue, I wish one day the department of education would consider having an examination in IsiZulu like they do with Afrikaans”.

Thoko confirmed this as she said, *“Learners cannot comprehend and understand what is expected of them when answering questions during the examination because the teacher is not there to unpack and simplify English, hence they fail to answer questions that they know in terms of Accounting content and knowledge”.*

On the other hand, Tom came in very strong as well, in saying that he does not think teachers who teach English as a subject do justice to the learners, and this has a negative impact to teaching subjects like Accounting. He said,

“I do not understand why learners are battling in subjects like Accounting when there is English that is taught as a fundamental and a compulsory subject...the question is whether those teachers teaching English are doing justice, because I believe their responsibility is to instil basics in terms basics such as writing and reading, that is why languages have more allocation in terms of notional time”.

The above discussion underpins what seems to be one of the critical and fundamental factors with a negative impact on successful curriculum implementation. It was revealed that most learners in rural and township schools do not only battle with content understanding for most of the subjects, but they are confronted with difficulty to comprehend and understand English that should be the basis for them to grasp the pedagogical content of the relevant subject. In Accounting, learners fail to read and comprehend transactions because they don't understand the language, and that eventually leads to poor performance. The study conducted by Modise (2016) revealed that speaking, writing, reading and listening skills are still a big challenge for Accounting learners. Further studies by Zacarian (2011) and Matthew (2014) indicate that learners who are fluent in their mother tongue, develop knowledge and skills from the same language of instruction and therefore have a potential to perform better in other subjects, too.

4.3.3.2 Teaching methods and strategies used to teach Accounting

The pedagogical content for each subject needs to align learners' needs with the subject, taking into consideration that curriculum is streamlined time and again to respond to the demands of a country in meeting its obligation. Teaching strategies also need to evolve with time. Some teachers are challenged in using a variety of teaching methods in teaching and supporting their learners. Fullan (2001) propounds that experienced teachers tend not to change their current practices easily because these are rooted in their beliefs and in the practical knowledge that they have accumulated during their years of teaching. So, while changes in curriculum theoretically require teachers to make significant shifts with respect to its content and their instructional methods alike, in practice many teachers either resist implementing curriculum change or adapt the curriculum to suit their own practices (Spillane et al., 2006). This means teachers just incorporate teaching strategies into their current practices with little or no substantive change. It is understood that a teaching strategy is influenced by a variety of factors like the age of the learner and the content. Phakathi (2018) asserts that a variety of teaching strategies and methods must be used by a teacher as effective learning is measured through meaningful learning. Furthermore, Gouws (2008) avers that reconceptualization which was created by curriculum changes in Accounting or any other subject has a direct bearing on teaching, learning and assessment methods and strategies, for it implied a need to transform teaching

and assessment practice: teachers now had to follow new approaches to lesson planning, actual teaching and methods of assessment.

In a study that was done by Mabusela et al. (2016), it was found out that principals described the poor use of resources by teachers and their inability and unwillingness to use teaching methods prescribed by the NCS as the main challenges that detracted from the full implementation of the new curriculum. Training should equip educators with the ability to plan in an integral way, to deliver the content using appropriate teaching strategies and to use a variety of methods to assess whether the outcomes have been achieved. According to Mcneil (2006), this would boost the ability and knowledge of the educators and success of learners. It is the responsibility of the teacher to have thorough knowledge and understanding on how to use a particular teaching method to assist learners in the acquisition of knowledge and skills.

Participants stated that the introduction of the new Accounting curriculum called for new and innovative teaching methods, approaches and models in order to respond to the principles, skills and minimum standards as presented by the curriculum. The KwaZulu-Natal Department of Education (2012, p.10) expressed that a provincial curriculum management strategy can improve the situation by providing direct tuition to teachers on specific topics before they meet learners at classroom level. The initiative is expected to consider ways of assessing the extent to which teachers know and understand the content of the curriculum. The curriculum management strategy goes beyond content and addresses the teaching methodology for each area of content that has been dealt with. It is for this reason that content training must be comprehended with relevant methodology that will assist teachers in the instruction of Accounting.

The curriculum according to the CAPS National Curriculum Statements for Accounting focuses on interpretation, research, analytical and problem-solving skills that shape and prepare learners not only to learn for passing Accounting, but to draw conclusions and make informed business decisions. These components of curriculum require teaching methods that enable the learner to think critically, solve and analyse problems and provide practical hands-on solutions. The teacher is required to have acquired relevant knowledge of Accounting and the pedagogical content knowledge

of Accounting in actively engaging learners. Meanwhile, the Subject Assessment Guidelines (SAG) serve as a vehicle that commands the new approaches of assessing learners so that these skills and objectives are indeed realised. Although most participants agree that they try to be innovative and use teaching strategies that are more student-centred, like the cooperative strategy, they did not shy away from the fact that most teaching methods revolve around the teacher-centred approach as the most dominant one and they then spice it up with other methods that will yield and enhance interest and in-depth understanding from the learners.

4.3.3.2.1 Teacher-centred approach

Participants were of the same view that normally when they introduce a new topic, they firstly explain the objectives, basic concepts, give practical examples in the process and try to adopt other relevant approaches that will make the topic understood better by the learners. Killen (2016) posits that direct instruction as a teacher-centred teaching method is one of the most effective ways of promoting learners' learning as it has a history of strong research support, but the success of direct instruction depends primarily on the teacher's enthusiasm and efforts. As a teacher-dominant strategy, the emphasis is teaching in small steps by providing learners practice after each step, guiding learners during the initial practice and providing all learners with a high level of successful practice.

This method needs to be used with other teaching methods in order to encourage active learner participation. In a previous study by Gow, Kember and Cooper (1994), the teacher-centred method has been accused to attribute to an increased reliance on surface learning where learners memorise Accounting concepts without having an understanding and application. However, this method also allows the teacher to be in control of managing the classroom and discipline during instructional processing. Participants believe that this method allows learners to acquire the basic knowledge that will serve as a springboard for them to spread their wings in doing practical assessments, group discussions, and more research on the practicality of the subject at hand. Barak (2008) also avers that direct instruction as a teacher-centred method has three distinct features that can make the classroom more effective: a) Classroom management is extremely effective and rate of learner interruptive behaviour is very

low as the teacher implements classroom management techniques while facilitation is in process; b) The teacher maintains a strong academic focus and uses available instructional time appropriately to initiate, manage and facilitate learners activities; c) The teacher ensures that as many learners as possible achieve good learning progress by carefully choosing appropriate tasks, clearly presenting planned subject matter information and provide solutions and strategies, continuously diagnosing each learner's learning progress and learning difficulties and providing learners with expanded opportunities and remedial instructions. In this way, teachers encourage learners to master the basic Accounting concepts and knowledge and, in the process, strive to discover ways of enhancing their research, analytical and problem-solving skills as they conceptualise the real-life situations of the Accounting world.

Terrance, one of the participants, emphasised that, whilst other innovative teaching approaches are relevant to Accounting curriculum delivery in the classroom, the teacher-centred approach remains the core and the basis for instructional purposes in the classroom. Teachers are the reason for learning to take place, hence they can never be substituted. This is what he had to say:

"I believe that more than (70%) of work in teaching and learning should be done by the teacher...in most cases when I introduce a new topic, I take a lead as a teacher, thereafter other teaching methods and approaches may be utilised to cover other aspects of the curriculum delivery like analysis and interpretation during assessment".

Based on Fikile's 28 years of experience, she has been exposed to both the old and new Accounting curriculum, and she, like Terrance, believes that a teacher is a non-replaceable human resource, no matter how things evolve in terms of the curriculum and the environment in general.

Fikile said: *"Teachers take the lead in the learning process of the child, without a teacher there can never be a successful curriculum implementation. Yes, with the new Accounting curriculum other approaches that allow learners to show case their ability to think, solve problems an interpret, however teachers always have a responsibility to set the ground in terms of giving knowledge to learners".*

Andiswa: *“No matter how curriculum, teaching and assessments strategies and approaches could change, teacher centred method remains the core towards successful curriculum delivery in class....There is no method that may be operational without a teacher being at the centre of teaching and learning. Teaching is basically about teachers, they teach and learners learn”.*

“Most of my teaching is based on me as a teacher leading the way in the presentation of lessons and then advance into other methods such learners finding themselves into understanding what they have learnt and translate it into problem solving, research, presentations and interpretation....all this happens after the teacher has laid a foundation”, said Young.

“My confidence is when I first introduce lessons to learners, drawing them closer to the basics of the new topics, thereafter venturing into other teaching methods like giving learners scenarios to research, do presentations in class and draw conclusions in terms of interpretation”, stated Vukile.

The benefit of direct instruction is that it is useful for teaching content with well-defined concepts. This method allows the teacher to control the learning environment and practise effective time management. One can argue that direct instruction is neither innately good or bad but if used purposefully, it can have a positive impact on learners' growth and development. It is, however, important that the teacher finds ways to involve learners in the lesson to improve their confidence, especially as this method could make learners mostly passive in this type of instruction. Most teachers are still predominantly stuck in teacher-centred method and they believe it's the only method that is relevant. Whereas, the developments in curriculum dispensation dictate that other methods to be equally important (Peens, 2018). The teacher needs to use other methods to supplement the direct instruction, or the narrative method to avoid learners to become passive and bored during the lesson. This method in essence emphasizes on the development of cognitive skills of the learners by the teacher laying a foundation, as alluded to in the theory of Piaget (1936).

4.3.3.2.2 Learner-centred approach

The learner-centred approach encourages learners to come out of their shells and become active participants during the learning process. According to Maphalala

(2016), the learner-centred method promotes learners to fully participate in the learning process by mastering transferable skills such as research skills, investigation skills, report writing and interpersonal skills, analytical and problem-solving skills, good listening and communication skills. This is confirmed by Sikhombo (2018) who believes that cooperative learning promotes and improves communication skills and self-confidence in learners. Jacobs, Vilakasi and Gawe (2016) argue that once the teacher has set clear objectives for their class, they need to create a learning-friendly classroom environment. This is congruent with Piaget's theory of cognitive development (1936) stating that teaching and learning are modified and transformed based on the educator's cognitive structures, social interaction, previous learning and environment (Kutz, 1991). Furthermore, Accounting teachers will have to learn and have an understanding of new topics in the new curriculum and also change their teaching strategies and methods to be in line with new approaches to teaching and assessment as directed by the new curriculum, or aligned with the demands of the 4th industrial revolution.

Developments in research in Accounting literature by Farrell and Offorma (2013), Fortin and Legault (2010), Farrell and Farrell (2008) have evidently shown that adapting to alternative teaching strategies and methods can lead to more developed Accounting understanding and competencies for teaching and learning. For learners to master all this, teachers must come up with relevant, innovative and interesting teaching methods that will elicit these critical skills from learners. Fortin and Legault (2010) argue that Accounting teachers need to be provided with knowledge and skills on teaching strategies and methods that promote active student learning and produce learners that are competitive to other countries in the world. When these methods are used, the teacher becomes the facilitator; he/she does not necessarily relinquish his/her responsibility and authority to deliver curriculum.

Tom, Peter, Mpilo, Young and Nobuhle, who are all participants in this study, emphasized the importance of allowing learners to take the lead and let them interact more among themselves during the learning process. They said this new Accounting curriculum has been shaped so that learners must analyse, interpret and make informed business decisions; hence learners must be given the space to enhance their

research, presentation, analytical, thinking and problem-solving skills in order for them to meet the directives of the curriculum. This is what they had to say:

“I use more of learner centred approach in order to allow all learners to participate...I want them to be involved by sharing ideas as learners understand better when taught by their peers and moreover, the new curriculum dictates that learners must develop the sense of independence and be able to draw informed decisions that are competitive to the business world”, emphasized Tom.

“I normally group and segregate my learners into three groups according to their capabilities, high flyers, average and struggling learners.....This motivates and enhance the interest for the subject as they work freely with other peers. It also allows me to plan in the manner that allows learners unleash their capabilities without putting pressure that may create a negative attitude for Accounting”, confirmed Peter.

“Learner-based approach is the order of the day in my class....instead of using more of textbook and narrative methods, I group my learners and allow them to do more of presentations based on practical scenarios. This motivates them and make them interested in Accounting as they deal with practical issues that they see happening in real-life situation”, stated Mpilo.

“I group my learners according to their capabilities, mixing high flyers, average and struggling learners in the same group assist a lot because they get to interact and become more interested when they are taught by their fellows.....They tend to complement one another and develop confidence in themselves and in the subject. This has contributed to performance because all are doing well in their assessments”, Young attested.

“Grouping learners from different grades and according to their capabilities has yielded positive results in the improvement of results for Accounting. I adopted this strategy to create the willingness and the zeal for learners to want to be in the next grade, and also to enhance learners’ skills that are required in both formal and informal assessment.....skills such as problem-solving, research, analytical and presentation”, highlighted Nobuhle.

Group work as active cooperative learning was also mentioned as a suitable teaching strategy by a number of participants. The method is very relevant, as it assists learners to share ideas from their peers. The learners will do an activity in a group while discussing the main points. The instruction for the group activity must be clear and the teacher must monitor the activity to provide direction and manage the time available for the task. Group work can create deeper understanding of the specific focus topic given. The teacher needs to plan and facilitate it in such a manner that all learners in the group will play a crucial role (Letshene, 2014). Ballantine and Larres (2007), Farrell and Farrell (2008), Fortin and Legault (2010) all agree that learner-centred strategies encourage learners to be actively involved in the learning process through self-expression and group discussions, performing case study analysis, problem-based presentations, group projects and real-life scenarios.

Role play is a prominent strategy mentioned during interviews. This can be considered as a good strategy which places an emphasis on group work and working harmoniously as a team. The researcher admits that learners have a lot to offer to, and learn from one another. Therefore, they need to be encouraged to work together for the achievement of a common goal.

Terrance: "This new curriculum calls for learners to work hand-in-hand and continue to share ideas in order to meet up with the demands of assessments like research, presentations and problem-solving. Role play is a practical and interesting way of enhancing these skills as learners do it their way when role playing, they don't feel pressured yet in the process they are learning".

"I divide my learners into groups at the beginning of the year and use them for group activities where learners do research using internet and by visiting business companies and eventually present their findings in class. Companies such as SARS, SAICA, make them wanting to push harder in their studies as they imagine themselves navigating that world when it comes to carrier", said Aubrey.

Fikile: "With this new curriculum dispensation, learners get to interact and learn more from one another when they do projects through group discussion, investigation and role playing in the classroom, they find this very interesting....It creates that positive and relaxed environment for learners to learn not even feeling it the hard way, and this contributes to better performance in Accounting".

“I would say this new Accounting curriculum is (50%) teacher centred and (50%) learner centred because, whilst the teacher is expected to introduce the topic, learners are equally expected to research, investigate and present in most cases when they do assessments. So, I group my learners into different colours that resemble their capabilities because it works easier when they have to do group assessments”, said Patson.

Sanele: *“Group work is effective for learner interaction and during the process, they teach and learn from one other in a more relaxed way.....They are able even to understand the aspects that they did not grasp when I was teaching, and enhance their thinking, problem-solving and presentation skills during the process, and that helps to increase results performance.*

4.3.3.2.3 Visualisation and technology in the classroom

Visualisation in the classroom, according to Siirtola (2013), refers to information techniques to communicate the content in line with curriculum implementation to the relevant stakeholders such as learners and teachers during the process of learning and teaching. Almost all participants agreed that the era in which we live in is within the directives of the Fourth Industrial Revolution (4IR); it is therefore compelling that every teacher strives to introduce dynamic and innovative ways that respond to the demands of the technology. The evolution of teaching technology brought debates in schooling in South Africa as there are potential problems in terms of a lack of technological access, teachers who are illiterate in teaching with technology, lack of technical support to those that are computer illiterate. Koc and Bakir (2010, p. 19-20) regard technology as the most eminent factor to be used in the implementation of any curriculum currently, be it higher education or secondary education.

Teachers are not effectively skilled in achieving effective technology incorporation in their planning and facilitation of the lessons and in exposing learners to online Accounting materials that may improve their knowledge and skills. Yin (2012), Tan (2012) and Law (2014) pointed out that China embarked on eight waves of curriculum reform to overhaul the education system into a quality-oriented education that politically and economically changed the lives of the Chinese to place them as one of the best countries in education and technology. This can imply that the Chinese education has continuously been strengthened to meet any eventualities like the current pandemic (COVID-19) that is shaking the quality of schooling, as most schools

in South Africa still lack virtual resources, connectivity and access. However, despite the challenges that township schools continue to face, these participants stated that they try virtual field trips like internet services, audio clip videos and tablets to enhance learners' cognitive and thinking skills. This also stimulates learners' interest in the pedagogical teaching of Accounting: they may browse financial data through the internet and simulate that into practice with regard to the work that they have learned in class.

Although it was worth noting that not many of teachers are using this teaching and learning approach in the township schools, Vukile and Aubrey did disclose that most of their lessons are buttressed on technical modes of approaches.

“All my learners have tablets that were supplied by the school, they use the school Wi-Fi to search for scenarios and practical examples from the internet and bring that closer to what they have learnt in class.....Learners enjoy this as it relates to their real life situations, they at some stage forget that they are actually learning whilst their thinking and research skills are nurtured ”, said Vukile.

Aubrey emphasised that Accounting is a universal language, hence he always tries to use more innovative and interesting teaching methods that respond to the demands of technology that is evolving so fast around the world. This is what he had to say:

“My learners have downloaded the ‘Smarter Accounting App’ onto their smart phones. They become very excited when it’s time for them to use the cell phones for scenarios that they link to what they are learning Accounting”.

Participants Terrance, Vee, Peter and Andiswa agreed that, despite the challenges that their learners face with limited resources, in particular with technological demands, they try as much as they can to use whatever is at their disposal to respond to the directives and protocols of the curriculum. Learners are expected to engage more and be practical when doing their assessments in order to enhance their analytical, research, problem-solving and reporting skills. This is what they had to say:

“My learners have morning and afternoon classes where they utilise the school’s computer room with computers and internet in order for them to do practical assessments that need research....We are trying to overcome the challenges we are facing in terms of computers and other technology resources, whilst we are within with what the curriculum dictates” said Terrance.

“I always encourage my learners to utilise public libraries for the usage of internet and research because those services are provided for free, as a result our practical assessments are not compromised on the basis that we lack resources. We cannot keep on mourning about shortage of resources and poverty, we must navigate some means to make it work” emphasised Vee.

Peter: *“At least for us, from the relationship that we have with the South African Institute of Accountants (SAICA).....every year they provide tablets with internet connection to all our matric learners, and that assist to close the gap in terms of resources needed for assessment projects. I had to find alternative ways to assist in successful curriculum implementation because the department is not providing, so collaborating with these stakeholders is assisting”.*

“For practical lessons and projects, we fundraise and buy data that we use for research and presentation purposes....It has become our way of living, we cannot afford not to do it because we do not have resources, with the dictates of the new curriculum and the fourth industrial revolution, there is no way teaching and learning may take place without technology”, stated Andiswa.

It was evident from the findings that several schools are still far behind with the advancement of technology, which poses a threat as the world is changing into a ‘new normal’ during the pandemic. It was, however, noted that teachers are trying their best to use whatever is available and be innovative enough not to compromise the directives of the curriculum that are set to enhance research, investigation, analytical, problem-solving and reporting skills. Having said this, the Department of Education has a responsibility to change their strategy with the provision of resources through norms and standards. The country seems to lag behind with technological resources that must be in line with the curriculum during this revolution.

How do we keep the ball rolling during trying times such as with the issue of COVID-19? The recent emergence of the COVID-19 pandemic has exposed the South African

schooling system with regard to innovative educational technological methods to enhance teaching and learning in order to keep up with the evolvement of technology as well as to be competitive with the countries in the world. During the national lockdown the schools in particular from the township and rural areas failed to provide online learning due to lack of resources like computers, smartphones, internet and also the lack of understanding on the usage of technology. This calls for innovative and technological ways for teacher training to engage with the fourth industrial revolution, understanding also that learners are so interested and attuned to technology. Therefore, the use of internet, Twitter, Instagram, WhatsApp, TikTok, Weibo, Linked, QZone, WeChat, Baidu and YouTube would make learners more interested in Accounting and thus improve their level of performance (Modise & Segalo, 2020).

4.3.3.3 Learner performance

Almost all participants agreed that Accounting performance in term of grade 12 results in particular, have been deteriorating, not only in local schools but nationally. This has impacted negatively on the subject enrolment as the number of learners are scared of failing both Accounting and Mathematics, which could cause them to fail their entire grade 12 (Velasco, 2019). With the structure of Accounting topics being sequential and procedural, attendance and commitment to classes help students close the loop in the series of topics. The South African Institute of Professional Accountants (SAIPA) stated in the *City Press* on the 11th of September 2018 that Accounting industry seems to lose out as South African pupils drop Accounting to avoid Math. SAIPA continued to state that the numbers of learners taking Accounting have sharply dropped from 128 853 in 2016 to 103 427 in 2018. Their report also showed that Accounting results decreased from (69,5%) in 2016 to (66,1%) in 2017. The Department of Education also confirmed the downward trend of performance results in Accounting from above (60%) in 2016 to below (50%) in 2019. This was confirmed by Ezeagba (2014) and Letshwane (2014) who stated that Accounting teachers are not in touch with market expectations. While teachers are expected to display in-depth and broad knowledge of abilities and skills, their studies revealed that Accounting results are usually less than (50%) which is a huge drawback in the subject. This raises concerns whether teachers have really grasped, assimilated and adapted to the directives of the new curriculum and whether there are all the relevant requirements

and stability that allow them to perform as expected (Piaget, 1936). Piaget's theory of cognitive development is underpinned on the belief that teachers perform well where there is stability and certainty in the curriculum and the schooling system.

This does not only pose fear and threat to learners, but to schools themselves: the school management teams now prefer to have few with lesser cognitive capabilities taking Accounting because they feel it contributes to a high failure rate which put them into T65 schools (schools that achieve below 65% in matric results). When a school is categorised as T65 school, there is high level of accountability in particular with regard to the school principal. If the poor performance persists, they could be charged with incapacity under section 16 of the Employment of Educators Act (EEA). With the introduction of the new curriculum, Accounting has been developed with a perspective that learners acquire mathematical, critical-thinking, analytical, problem-solving, communication, investigation, presentation and reporting skills (DoE, 2008b). This has called for the content to change from purely financial accounting to also add managerial accounting and auditing. This means that learners are now expected to broaden their view of understanding scenarios and apply that which they learn at school to the real-life situation (Hoadley, 2008).

Learners view these changes as having made Accounting difficult to pass; hence, they choose other elementary subjects over Accounting. In one of the quintile 1 schools, Siza who is the principal revealed that for the previous years, learners in commercial subjects, in particular Accounting, have been the majority and they have been the reason the school had produced excellent results in terms of matric performance. However, since the introduction of the new curriculum, Accounting has come to be regarded as a difficult subject by both learners and teachers. As a result, there has been a sharp decline in the numbers of learners because of the high failure rate that the school is experiencing in Accounting. This is what he said:

“Accounting continues to be a disaster in terms of grade 12 results for our school, last year in 2019, our school got 21% in grade 12 results, as a result, we have only one class for Accounting with less than twenty learners in grades 10, 11 and 12. His downward trend of results started ever since the introduction of the new curriculum....Accounting, according to learners is very difficult, hence they have developed a negative attitude against and a number of learners are running away from it as they fear failure”.

Other curriculum instructional managers (Thembela, Jay and Dee) also shared similar views with regard to poor performance in Accounting being a cause for concern. This is what they had to say respectively:

Thembela: "I'm not happy with the Accounting results because when we teach learners, I would put this upfront, that I understand that we do not teach in our mother tongue which is one of the biggest challenges for our learners because they don't even speak the language at home, but at least the performance must be a convincing one".

Jay: "Learners are no longer passing Accounting...I don't know why, I'm still investigating. I don't know whether it's a perception that it is difficult or it's the negative attitude from learners, but what I can say is that ever since the implementation of the new curriculum, Accounting results have been deteriorating. It is a said reality because Accounting is one critical subject that has a bearing on how the country stages itself with regards to economy".

Dee: "Accounting results are a cause for concern, they are sharply declining overall, for the district, the province and the entire country and that is because Accounting is so much highly interpreted in the new curriculum. Something must be done by all the stakeholders such as the department of education and accounting professional bodies to bring back the glory days of the subject, this situation is very worry some".

It has been noted by the principals that learner performance has been a challenge since the implementation of the new curriculum. This has shaped the way schools structure their subject choices; they now consider increasing the intake of learners in the elective subjects where performance is satisfactory or improving, and that has negatively affected Accounting as a subject due to poor performance. As stated above, principals of school have a duty to secure their jobs in terms of overall school performance in which the level of accountability is huge on the instructional leaders of schools, in particular the grade 12 results which is a focal area for all the stakeholders in the country. It looks like the principals are passing the baton with Accounting, and if this is not looked 'through the eye of the needle', we may see the subject fading and teachers losing jobs.

According to some participants (Nosipho, Fikile, Mpilo, Terrance, Andiswa, Sanele and Nobuhle), who are Accounting teachers in grades 10, 11 and 12, the highly interpretive Accounting curriculum, lack of concrete foundation principles for Accounting in the GET phase (grades 7, 8 and 9), language barrier, shortage of relevant resources, negative attitude and fear from learners are fundamental reasons for poor performance in Accounting in grade 12.

“Accounting has gotten tougher for learners to pass now; someone is making it tougher. Non-high flyers do not pass Accounting as a result, our school has chosen not to offer Accounting to quite a number of learners....simple because we don’t want to account as T65 school (getting below 65% in matric results), better we increase the intake of subjects like History because learners’ performance is good, hence such is contributing to a better pass rate”, said Nosipho.

“With the new curriculum, Accounting has become more difficult for learners to pass, those that are battling especially with Math, do not cope with Accounting...Accounting is a combination of other subjects like English and Maths, whether you like it, you cannot run away from such, so most learners have a hard time with Mathematics and that has a negative impact on Accounting”, stated Fikile.

“Few Accounting teachers understand the content of the new curriculum, the way we were taught is totally different from the way we are supposed to teach learners”, lamented Mpilo.

“Teachers for Economic and Management Sciences (EMS) normally are not Accounting specialists, they tend to overlook the Accounting section and focus to what they know, when learners come to grade 10, they struggle with basic principles and they do not recover. Maybe it is time the department of education review the issue of EMS and have Accounting as a separate subject in grades 7, 8 and 9”, emphasised Terrance.

Andiswa: *“Is it not possible that EMS could be scrapped and Accounting be made a separate subject as it was in the old curriculum? I know of former model-C schools which offer Accounting as a separate subject from EMS, their results are excellent....They are able to employ additional teachers because they can afford, so inequalities still exist and they have an impact on how curriculum is implementation”.*

“Learners fail to analyse and to interpret because they do not understand English, hence, they end up failing because most part of Accounting in the new curriculum needs them to analyse and solve problem. It is sad because English is not their mother tongue.....learners have to struggle with language before they struggle with Accounting concepts and principles”, stated Sanele.

“Learners have developed a negative attitude towards Accounting, they view it as the most difficult subject. It was better in the old curriculum because learners had to choose between higher grade and standard grade, whereas with the new curriculum, they are expected to write the same paper notwithstanding the different levels of cognitive skills. I feel that the entire Accounting curriculum should be reviewed, otherwise the subject will fade and teachers will lose their jobs”, proclaimed Nobuhle.

It has been seen from the teachers that learners continue to struggle with performance in Accounting since the dispensation of the new curriculum. Teachers themselves view Accounting as being tougher now than in the old curriculum where there was also a provision for highflyers and average learners in terms of higher grade and standard grade. The fundamental factors that teachers mentioned as the main contributors to poor performance are ‘bread and butter’ issues that must be taken into consideration and be enhanced in order for Accounting to reclaim its glory days when the subject was in so much demand because of the good results it presented.

4.3.3.4 Subject combinations

A majority of the participants have revealed that Mathematics has a negative impact in the teaching of Accounting, citing that they have continuously been affected by a major decline of learners choosing Accounting at grade 10 because they want to avoid having to do both Mathematics and Accounting in which they seem to be struggling in figures which they perceive to be difficult because of heavy calculations. Modise (2016) emphasises that since Accounting is more practical, it requires some mathematical knowledge and skills to work on figures. Learners would have opted to do Mathematical Literacy with Accounting instead of Mathematics however, the way curriculum is structured calls for Accounting to be done with Mathematics. It has been well documented by Mkhize (2019) that the advantage of a strong mathematical background can increase and improve an Accounting learners’ cognitive ability. More

than (90%) of participants confirmed that the number of learners doing Accounting has declined by almost 60% from 2015 to 2020 and that is due to this Mathematics factor which also affects performance. The study revealed that, amongst other factors, learners are scared of taking Mathematics together with Accounting as they regard both subjects to be difficult.

Dee: *“Before one gets to teach Accounting, English language must be taught first for understanding of transactions, then Mathematics for getting the right calculations, then finally Accounting can be successfully taught, in essence, three subjects are taught in one subject, that is Accounting”.*

Vee also shared the same sentiments, *“Learners tend to run away from Mathematics at all cost, they are actually not running away from the commercial subjects but Mathematics is the cause, which is why we have introduced Mathematical Literacy with Accounting in grade 10 this year, we will then see if numbers of Accounting learners do increase”.*

“Learners who are good in Mathematics are doing Physical Science, those who are doing Accounting are struggling in Math. This renders Accounting not important and it all begins at the GET phase (grades 7, 8 and 9) as learners compare subjects like Natural Sciences (NS) and EMS and find justice to be done by NS teachers compared to those teaching EMS. This affects their choices in grade 10”, reiterated Siphon.

Thoko: *“Learners are running away from anything that has numbers, so Accounting combined with Mathematics seems to be a big problem”. It would be better if Accounting would be combined with Mathematical Literacy instead of pure Mathematics....In essence, interpretation in Accounting is based on financial literacy, there is really no need for pure Maths”.*

“Mathematics is a real challenge for Accounting, learners actually run away from Mathematics not Accounting. Combining these two subjects is a hard toll for learners....Remember learners who are doing seven subjects as prescribed, already have a probability of failing Accounting and Math, should they fail on one other subject out of the five, they are finished”, said Patson.

“Combining Mathematics with Accounting must be reviewed.....It would be better to combine Accounting with Mathematical literacy because it deals more with understanding and interpretation which is core in Accounting. Mathematics is really not necessary, as long as learners understand basic calculations, that will be enough for Accounting. The curriculum planners must consider this to save the subject”, stated Fikile.

It was also revealed that the issue of Mathematics being a challenge, may be universal and may begin from the primary school level (Panth & Belbase, 2017). *“I don’t know whether the problem started in grade eight or at a primary school because that is where the basic knowledge of Mathematics should be taught”,* said Siphon. This is another profound factor that must be looked at, whether primary schools do justice in teaching numeracy and literacy as the fundamentals for the cognitive skills of learners to be able to cope with the other grades from the high school level. The Department of Education also draw emphasis on goals number 1, 2, 7 and 8 of the Action Plan towards the realisation of schooling 2030, that put emphasis on the attainment of basic skills in language and numeracy at a primary level.

Another critical aspect that was raised by participants was the impact of Economic and Management Sciences (EMS), which combines all the three subjects, i.e. Accounting, Economics and Business Studies. All participants shared the same sentiments in saying that Accounting background is compromised at the GET phase because most teachers tend not to do justice in teaching the Accounting part as they lack content understanding and proper pedagogical knowledge to teach integrated subjects like EMS (Modise, 2016). They cited that most teachers teaching EMS are not qualified in Accounting, hence they tend to focus on Economics and Business Studies. This makes it difficult for teachers having to introduce Accounting in grade 10 because they have to go back and introduce the basics which should have been covered in grades 8 and 9. *“Most teachers are not specialised in Accounting, no wonder most learners choose Business Studies and comfortably pass it in grade 10, but they don’t choose Accounting”,* Jay confirmed.

All participants revealed that if Accounting basics would be taught well as it should in GET phase, it would make things much easier for the introduction of Accounting in grade 10, as a result, there would not be so many change of thoughts from learners

dropping Accounting for other subjects as the policy allows them to do so up to grade 11. Again, this would improve results performance which seems to be another borne of contention in the implementation. Many researchers argue the value of previous knowledge to be critical in the study of Accounting. Papageorgiou (2017) and Alanzi (2015) revealed in their studies when they were investing Accounting performance, that learners with strong Accounting basics from high school level displayed higher academic performance in a South African University than those with shady background or no background at all. Likewise, Ngwenya and Maistry (2012) pointed out that integrated subjects like EMS create a lot of stress for teachers because they fail to grasp the mammoth content of all the three combined subjects as they are not professionally qualified for all them, hence they end up not teaching Accounting aspect in most cases and learners are compromised of the expected basic principles.

“I think that EMS contribute to a decline in the present pass percentage in Accounting because you will find some topics that you believe could have been covered in GET phase which is the foundation to the FET phase, not really covered”, stated Vee.

Mpilo: *“Learners lack background in Accounting, most teachers tend to focus on Business Studies when they teach EMS and learners are deprived of Accounting basics. I know that EMS teachers at my school are not qualified to teach Accounting as a result, they don’t teach that Accounting section which actually carries more weight than Economics and Business Studies”.*

“Most EMS teachers only know Business Studies, that is why learners fail to do Accounting in grade 10 because they are not taught the basic principles in grades 7, 8 and 9...It is not because teachers do not want to teach Accounting, but they don’t understand the content because many of them are not Accounting specialists and it is very difficult to teach Accounting if you have not specialised in it”, lamented Thoko.

“Getting someone who is more inclined to teach Accounting is difficult, as a result Accounting is mostly not taught in EMS grades 8 and 9 and that leaves a massive task in grade 10 to cover the basics. The school management must try some means to get at least one Accounting teacher to team up with EMS teachers and concentrate on teaching Accounting aspects only in both grades 8 and 9”, said Shanda.

The findings also confirmed that when duty allocation is done, the School Management Team (SMT) usually prioritise the FET phase with highly specialised and well capacitated teachers and put the rest in the GET phase for subjects like EMS whether specialised or not. They do this because they perceive the GET phase to be easy and not important.

This is what Sanele had to say:

“EMS is viewed as an easy subject, hence any teacher would be placed to teach it, as a result they end up teaching what they know and in most cases Accounting section is compromised”.

Nosipho is also in agreement, *“EMS is a challenging issue because most teachers are not competent to teach Accounting, hence they tend to ignore Accounting basics that should be taught in GET phase and creates a negative attitude of Accounting as learners’ progress to grade 10”.*

Dee went as far as giving specifics in terms of percentage numbers of EMS who are not Accounting specialists nor commercial subject specialists.

“52% of EMS teachers in Umlazi District are either not commercial subject specialists or if they are, they do not have Accounting as a major subject. That seeks to say more than half of learners doing EMS in 7, 8 and 9 are not taught the Accounting basic principles, how do we then expect them to perform when they reach FET phase?.....Accounting is a practical subject that is mostly based on continuous understanding of basic principles, said Dee.

South African schools are facing the challenges of unqualified and under-qualified educators as well as a high educator turnover in rural areas. KwaZulu-Natal Province in 2016 was still found to have 2 875 teachers who are either unqualified or under-qualified, majority being in the rural areas deeply (Savides, 2017). These teachers are sometimes referred to as out-of-field teaching (teaching a subject that teachers are underqualified or even unqualified for). Mukeredzi (2016) explained underqualified as practicing teachers who have a university qualification practicing as teachers and experienced but without professional teaching qualification, the second categories of under-qualified refer to those teachers who may have both academic and professional teaching qualification but their qualification may be viewed inadequate at a given point

due to curriculum or policy change. It is a known fact that quality teaching is directly and negatively affected by these practices. These schools with unqualified and under-qualified teachers will remain disadvantaged as failure of most of these learners to develop the required problem-solving skills and the inability of critical reasoning in the process are attributed to the change of curriculum and under preparedness and inadequacies of teachers often 'under-qualified' and schools struggling to fill-in posts (Magano, 2014). This misallocation of resources has been justified as due to change in the curriculum accompanied by teachers or being trained properly to meet the new requirements. Most of the subjects that are taught by unqualified and under-qualified teachers are Mathematics, Sciences, Technologies, commercial subjects and languages. The Department of Education has been accused of not being up to date with teacher profiles (qualification and the subject) which will then inform demand and supply (Berstein, 2015). These challenges mean that curriculum implementation is an over-constant challenge in most of the rural schools and school managers should be proactive in managing change and educator development.

Financial resources have a huge implication on the availability of the relevant human and material resources. Nosipho and Thembela believe that poverty-stricken schools continue to suffer in providing fundamental resources and that hinders the attainment of quality public education.

Nosipho: *“Schools with funds are able to hire additional Accounting specialists to enhance the teachings of EMS, whilst we only work with what we have. In that instance these schools manage to teach Accounting as a separate subject in grades 8 and 9 instead of combining the three subjects under one roof and expect one teacher to display pedagogical content knowledge for all the three subjects which is so impossible”.*

“Former Model-C schools do afford to employ more teachers and therefore, separate subjects like EMS into three in terms of duty allocation, where each subject section is taught by a specialist. In that manner they can build a concrete foundation for FET and always treasure for high performance in Accounting”, said Tembela.

On the other hand, Tom gave emphasis of adhering to notional time as the bread and butter resource for successful curriculum implementation. He is of the view that a number of township schools fail to work and complete the directives of the Accounting

curriculum because of the nature of the subject which requires a solid foundation for the next topic or section to be tackled. He said, "*Because learners come to grade 10 with no adequate Accounting foundation from grade 9, the curriculum is shifted as one is forced to go back, so it is not easy to finish the syllabus on time, hence the notional time is compromised*". He blames this on the set up of the curriculum that combines three critical subjects in one basket of the EMS in grades 7, 8 and 9.

It was evident from the above discussion that financial resources and notional time are other critical resources that contribute to a hindrance for successful curriculum implementation. Limited financial flexibility is the order of the day in township and rural schools; hence they fail to acquire where necessary, sufficient teachers to enhance the Personnel Provisioning Norms (PPN) that is provided by the Department of Education in order to enhance gaps for curriculum delivery in the classroom. Whilst, the notional time is prescribed by subject policies to follow when planning and delivering lessons, there is no provision on how to monitor its adherence.

4.3.3.5 Stability in the community

Learner attitude and lack of commitment was also sharply raised by at least most of the participants. They buttressed this on several socio-economic factors that continue to affect communities. These factors range from the adequate resources for learners to complete their tasks which calls for the modern ways to undergo such, learners struggling to comprehend their analytical skills needed for the new approach in Accounting curriculum, learners struggling to get time to focus on their work because of socio-economic factors like child-headed families and poverty, parents' failure to support their children on schooling programs. Learners' motivation is a huge challenge to most of the learners because they lack that parental figure as most of them do not have parents (Amunda, 2014). Most of these learners lack discipline starting from home and this translates into schools' learner indiscipline and this affects performance. Mughal (2015, p.148) posits that the lack of learners' discipline is a problem in schools, and it affects learners' academic performance and their progress in school, whereas good discipline contributes positively to good discipline and desirable behaviour which improves performance. Likewise, Schreuder (2014) asserts that school has effective discipline, the academic performance will be good and if the school lacks effective discipline, the academic performance will be poor. Participants

regarded this as having negative impact on curriculum implementation and performance standards as endorsed by the Department of Basic Education (2011, p.3) on National Protocol for Assessment for Accounting which clearly stipulates formal and informal assessment activities to be completed to master Accounting minimum standards for curriculum coverage and performance. They said,

“With Math, learners find themselves being affected in Accounting, such that they come to a commerce class, in particular the Accounting class with an attitude that Accounting is difficult. This leads to learners who are ill-disciplined and they do not do their classwork, homework, assignments and projects and this hinders performance”, said Patson.

“Most parents do not care about education for their children....I honestly don't understand why a parent would fail to buy a calculator for his child...Most of our learners do not have basic resources like calculators, yet when one thinks of it, a calculator relevant for Accounting merely costs less than a hundred rand but parents are not involved in the education of their children”, lamented Sanele.

Vukile: *“Learners find it difficult to do their assessments because when they get home they don't really have time for school work, they are responsible for so many house chores and most of our learners' parents do not really value their children's education so they don't offer that support...Giving them time to do their school work at home”.*

“Our government still has a lot to do to enhance community resources like libraries....our learners are struggling to complete their school projects because they do not have resources. Accounting curriculum has changed its form....it requires learners to do more research, investigation and draw conclusions. To do that learners need computers, data, Wi-Fi and other Accounting programmes”, stated Patson.

“Many of my learners are head of families so they just don't have time to do their homework...They have roles and responsibilities of a parent, they look after their siblings because there are no parents at home. So when they get home, they need to cook, clean the house and even their younger siblings with their homework whilst their school work suffers”, said Young.

Andiswa: *“For me learner indiscipline and negative attitude is a huge challenge....and I think it all begins from home because of a social-background these learners live under. Most of our learners are doing drugs, so they normally bunk school and absent themselves, the problem is they get these drugs from the community. It is very difficult to discipline these learners, so we just ignore them”.*

“With so much socio-economic challenges like pregnancy and drug abuse that are affecting our school and community, learning is negatively affected. Our learners normally come late to school as they have to prepare for their children and leave them at creches. Others come to school under influence of alcohol and drugs....hey there is no discipline here at school”, said Thembela.

With all this being mentioned by participants, we cannot separate schools from the communities. The challenges that affect the schooling system are basically emanating from the socio-economic issues that continue to affect communities. It is therefore, critical that schools work hands in gloves with communities by using programmes like Quality Learning and Teaching Campaign (QLTC). QLTC is a programme adopted by the Department of education to coordinate different stakeholders from the community to work closely with schools in order to enhance curriculum implementation. These stakeholders include school principals, teachers, learner representatives, parents, teacher unions, local councillors, religious leaders, businesspeople, traditional leaders, local clinics and local police stations. It was evident that such programmes are so underutilised such that several participants did not really understand their roles. If such a notion could be improved, there could be a positive contribution towards the improvement of the mentioned social factors that continue to affect the schooling system.

4.3.3.6 Correlation between Accounting curriculum at basic and tertiary level

Tom and Sanele revealed another critical dimension as the silent challenge that is affecting the teaching of Accounting and curriculum implementation. Tom said:

“There is no connection between Accounting that is learnt at basic education and Higher education. It is useless to do Accounting at a basic level because it is perceived not to be a requisite when enrolling for BCOM, Science students may do BCOM with ease and begin to do Accounting at a tertiary level”.

This was a shocking revelation that seeks to say learners may opt not to do Accounting at a basic level but comfortably enrol for commercial degrees at a tertiary level because they are made to believe that Accounting at a high school level is not important. This is a huge draw back as schools continue to experience decrease in numbers of learners who choose Accounting at grade 10 and this may contribute to Accounting teachers losing their jobs in the long run. Further to this, it was also revealed that some parts of the Accounting curriculum are not realistic, meaning what is being taught in class is not necessarily what is taking place in real life. For an example, goods that are returned to suppliers are recorded in the Debtors Allowances Journal (DAJ), whereas, in Accounting Debtors is the term used for customers who buy goods on credit. The question that arises is: Where do we record cash returns? Another critical point is the part that continue to emphasise the usage of cheques when doing cash payments records, this is totally different from what is practiced in the outside world as businesses do not use cheques, but rather other more sophisticated and technologically advanced methods like Electronic Funds Transfer (EFT).

“I feel like this Accounting curriculum has too many gaps, it should be amended to suit the universal curriculum and the real business environment. How does one teach learners that land and buildings is one account and it depreciates, whereas, in real life land appreciates and buildings depreciate, hence they are separate accounts and balance sheet notes”, pleads Sanele.

Sanele further argued that this is one of the fundamental reasons learners do no longer take Accounting seriously at a school level, and that a number of educational authorities are not aware of this saga. The fact that there is no synergy on what one learns at school with the what is taught at a tertiary level, and that it is easy for learners without Accounting background from a school level to do Accounting at a tertiary level, renders Accounting not important even if it means you fail it at school or not do it at all. This negatively affects curriculum implementation at the FET phase at school.

4.4 DOCUMENT ANALYSIS

Bowen (2009) describes document analysis as form of qualitative research in which documents are inspected, analysed and interpreted by the researcher to give voice and meaning around the study at hand. The researcher decided to use document

analysis as a secondary research method to interviews in order to strengthen results and to yield more in-depth information that will respond to the research questions and lead to acceptable findings. Combined researched methods also enhance triangulation and credibility of the research findings and try to overcome biasness that could exist if a single research method is used (Creswell, 2014). Documents in the form of subject policies, subject assessment guidelines (SAG), work schedules, annual teaching plans (ATPs), lesson plans, assessment grids, mark schedules, diagnostic analysis, learners' workbooks and exercise books were inspected and analysed in grade 10 in order for the researcher to understand the impact of EMS in grade 10 which is the foundation of Accounting. With the introduction of the new Accounting curriculum, Accounting was replaced by EMS in the GET phase (grades 7,8 and 9). Economic and Management Sciences combine three subject, which are Business Studies, Economics and Accounting.

The perception is that Accounting section in GET phase is compromised because most teachers teaching EMS are not Accounting specialists, hence they do not have the pedagogical content knowledge of the subject. The researcher therefore, wanted to understand the transition from the GET phase to grade 10 which is the foundation of the FET phase, how learners cope with the fundamentals of the Accounting basics that were supposed to be taught at GET phase and also how teachers in grade 10 cope having to introduce Accounting on such basics in view that they must adhere to the notional time and directives of the curriculum. Although some limitations like the absence of the participants' interaction to give more clarity as the document analysis was unfolding, the researcher was able to gather some valuable information which gave rise in indicating what probably is taking place in the classroom and this led into findings as presented in chapter five.

The following themes emerged:

- 5 Content coverage
- 6 Assessment controls
- 7 Planning controls

4.4.1 Content coverage

This was done to understand whether the curriculum has been covered as per the outline of topics to be covered in grade 10 in terms of content. Subject policies, SAG, work schedules, ATPs, lesson plans, programme of assessments, learners' workbooks and exercise had to be inspected to gather relevant information on how schools are managing with content coverage.

DOCUMENT ANALYSIS FOR CONTENT COVERAGE

Table 4.3 Outlines the content coverage for grade 10 Accounting curriculum

GRADE	TOPIC	CONTENT	CONTENT COVERED		COMMENTS
			YES	NO	
10	Recording	Accounting Cycle, Accounting Equation, GAAP, Subsidiary Journals, General Ledger.	17	0	100% complete
	Salaries and wages	Concepts, Subsidiary Journals, General Ledger.	13	4	Only 77% complete
	Reporting	Business Ethics, Internal Controls, Year-end adjustments, Income Statement, Balance Sheet.	10	7	Only 59% complete
	Managerial Accounting	Cost Accounting Cash Budget.	9	8	Only 53% complete
	VAT	Concepts and Terminology.	10	7	Only 59% complete

The analysis in table 4.3 above outlines the content coverage for grade 10 Accounting curriculum in seventeen schools which form part of the sample for this study. These are the topics that should be covered in grade 10 which is the beginning of the FET phase at a school level. The results from the inspection of the relevant documents,

namely, work schedules, annual teaching plans (ATPs), lesson plans, learners' workbooks and exercise books are evident that township schools are struggling with the content coverage in grade 10. In the mid October, (23%) of schools had not covered salaries and wages journals, whilst (41%) seems they struggled to cover the reporting section, (47%) not close to complete managerial Accounting and 41% not even sure whether they would be able to finish VAT before the end of the year. It is worth noting that all school had managed to cover the basic recordings which, should be the extension of grades 7, 8 and 9 work. Respondents have based their struggles on mainly the challenges in Economic and Management Sciences (EMS) in GET phase, where they argue that justice is not done with the coverage of Accounting section and thus compromise the basics. They said, most teachers teaching EMS are not Accounting specialists, hence, when learners reach grade 10, teachers must first teach the basics that should have been covered in grades 7, 8 and 9, which makes it difficult for them to cover the grade 10 work. This was confirmed by Ezeagba (2014), who contended in his findings that Accounting in secondary schools is faced by two main challenges: the teaching which is not adequate and the learning that is faced by demotivated learners on the other hand. All respondents further agreed that COVID-19 pandemic added to the tall order they are finding themselves in with regards to the content coverage for the year 2020.

The above results are an indication that Accounting teachers do battle with the teachings of Accounting in grade 10 which serves as the cornerstone for the basic principles at FET level. Ngwenya (2014) in her findings concluded that teachers regarded Accounting taught at grade 10 as merely preparatory to what will be encountered later at grades 11 and 12 and teachers only focused on scanning the curriculum and only teaching learners lower-order questions. This means teachers at grade 10 see it as not important to comply with the directives of the curriculum and they end up not finishing the syllabus. From a pedagogical curriculum-development point of view, curriculum changes from C2005 to RNCS, NCS and eventually CAPS has been increased and improved to levels of specifications and that has led to greater prescriptiveness (DoE, 2011). However, teachers seem to battle to adapt to such specifications due to either resistance or incompetence (Samuel, 2008). Another belief that teachers perform well in curriculum implementation when they are motivated as

advocated by Maslow’s theory (1924) of morale and self-esteem, seems to be evident from the findings as there is little effort for teachers to adapt to curriculum changes.

4.4.2 Assessment controls

Under this theme, SAG together with assessment evidence from assessment grids, programme of assessments, mark schedules, workbooks and exercise books were inspected to understand whether schools do adhere to the directives of assessments to be completed in grade 10 as prescribed in the subject assessment guideline.

TABLE 4.4 Document analyses for assessment controls

GRADE 10	ASSESSMENT TYPE	ASSESSMENT DONE		COMMENTS
		YES	NO	
Term 1	Assignment	17	0	Completed by all schools
Term 1	Controlled Test	17	0	Completed by all schools
Term 2	Class Test	17	0	Completed by all schools
Term 2	Mid-Year Examination	17	0	Completed by all schools
Term 3	Project	17	0	Completed by all schools
Term 3	Trial Examination	17	0	Completed by all schools
Term 4	Year End Examination	N/A	N/A	Not yet applicable as data was collected before year end

Inspection of assessment documents (Subject Assessment Guideline (SAG), National Protocol on Assessment, learners’ workbooks and exercise books, learners’ mark schedules and assessment grid revealed that all schools had complied with the prescripts of the Accounting Subject Assessment Guidelines (SAG) (2008a) in terms

of the form and number of assessments pieces/activities needed to be completed. It must, however, be noted that the research unveiled a challenge in the correlation between the content coverage and the assessment. How is it possible to have mastered the assessment protocols having not covered the content to have been taught? Was this assessment authentic? Killen (2016) emphasises that assessment should be authentic, developmental and integrated into teaching instead of being a standalone or added at the end of the activity. Furthermore, Killen maintained that there should be a correlation between teaching and assessing and assessment is supposed to provide the teacher with information about progress on teaching and learning. Does this which is revealed by these findings not pose a threat in the broader aspect of curriculum implementation and the performance at large? The Minister of Basic Education, Mrs Angie Motsega, made an appeal on the 6th of January 2010 that subjects like Accounting, Math and Physical Science need more attention because of the pass rate of these subjects which is very low and concerning (South African government information, 2010, p.461).

It was evident from the above discussion that, whilst teachers are aware of the changes and expectations of the curriculum policy expectations, they are failing to adapt into the actual expected levels of teaching and assessment. There is no rationale in not completing what should have been taught, however be in line with the directives of assessment. This means that teachers mainly focus on what they will account for, like the moderation of formal assessments which the Department focus on and seem not to do justice on curriculum implementation holistically. This could be since there have been too many changes in the curriculum, and teachers have become too 'policy resistant' or too 'policy compliant' (Samuel, 2008). Teachers are proving not to be true agents in shaping policy for curriculum delivery in the classroom. Spillane et al. (2006) aver that when teachers are confronted with change, they become uncertain about what changes are required of them, and eventually have doubts about their ability to succeed in the implementation of the new curriculum. The identified gap in this document analysis may be one of the factors that contribute to a high failure rate in Accounting during the final examination at grade 12.

4.4.3 Planning and control

This theme was able to uncover the reality whether schools do comply with the protocols of the subject policy with regards to preparation, planning and control of work to be delivered in the classroom. Evidence was gathered from teachers.

TABLE 4.5 Document analyses for planning and control

GRADE 10	TOOLS	AVAILABLE		COMMENTS
		YES	NO	
	Workbooks	17	0	All respondents had workbooks
	Programme of Assessment	9	8	Only 53% of respondents had programme of assessments
	Annual Teaching Plan (ATP)	10	7	Only 59% of respondents had work schedules
	Lesson Planning	10	7	Only 59% of respondents presented lesson plans
	Item Analyses	7	10	Only 41% of respondents had item analyses
	Diagnostic Analyses	8	9	Only 47% of respondents had diagnostic analyses
	Moderation Report	8	9	Only 47% of respondents presented their moderation reports

Table 4.5 above indicates that there is little compliance when it comes to planning and control systems for Accounting curriculum implementation from the seventeen township schools presented as the sample for the study. Although (100%) schools appeared to have Accounting workbooks, the research revealed that only (30%) of schools were compliant in terms of processing, marking and correcting learners' work.

Work appeared to be done haphazardly in (70%) of schools, not marked, no traces of signatures from subject teachers, no evidence of engagements and corrections made. This compromises curriculum implementation as workbooks form an integral part of content coverage. The trend continues to suggest that township schools are not on par with proper curriculum implementation planning as only (59%) of respondents were in possession of the annual teaching plans (ATPs) and (53%) were able to show their programme of assessments. Of the seventeen schools, only ten had evidence of lesson plans in their files, which is only (59%), meaning (41%) was not preparing for curriculum delivery in the classroom. Further to this, the research also revealed that analysis of results is not done by most schools, evidently showing that only (41%) respondents presented item analyses and (47%) had proof of diagnostic analyses. Out of the (59%) and (53%) participants who did not have item analyses and diagnostic analyses respectively, more than (70%) of them did not even know what the documents are and what do they seek to achieve. Another critical aspect in planning and curriculum implementation, is the moderation and control of work by instructional managers in order to register whether the work done towards curriculum delivery and implementation is in line with the policy prescripts for a subject. When inspecting the moderation reports for the respondents, only nine out of seventeen schools (53%) were able to present such reports, others claiming that moderation does take place, however they could not find their reports. That was an indication that planning was really a challenge at those schools.

The findings from the above analysis show that most teachers in township schools have not adapted to the directives and expectations of new curriculum. The belief is that successful curriculum implementation is dependant entirely on teachers who are perceived to be agents in shaping their understanding of policy and curriculum implementation that translate into classroom practices that are responding to the directives of the curriculum (Spillane et al., 2006; Fullan, 2001). With many teachers viewing themselves as 'administrators' because of an intense paperwork under the dispensation of the new curriculum, they have opted not to follow the pedagogic values and practices of the new curriculum regarding the shifts in teaching and assessment. In fact, teachers are so demotivated to pursue the expectations of the new curriculum because of the number of reasons. Amongst the findings by Molapo (2018); Msomi, (2014) and Offorma (2013), is the lack of motivation for teachers to implement the new

curriculum. One of the fundamental reasons for failure of teachers to adapt to the new curriculum, is the lack of support from the relevant authorities during the transformation process of the curriculum as advocated by Mezirow (2009) from the transformation theory of Dirac (1927). Another common factor is the assumption that old teachers tend to be very sceptical in changing their old ways of teaching based on the way they were trained (Samuel, 2008: 5), hence they tend to continue with their old pedagogic practices and values into the new curriculum.

4.5 CONCLUSION

This chapter presented data analysis collected through both semi-structured interviews and document analysis as methods of data collection. Objectives of the study were taken into consideration when themes were formulated, and sub-themes were formulated under each theme to enhance data analysis that should be able to contribute to informed conclusions and recommendations. The following themes emerged from this data analysis: adaptation to curriculum and content coverage, shortage of teaching and learning resources, language barrier, teaching methods, approaches and strategies, assessment controls and planning controls. The next chapter will consolidate all the chapters presented in this research study, and thus present a summary, conclusion and recommendations based on the findings.

CHAPTER FIVE

SUMMARY, FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 INTRODUCTION

The previous chapter presented data that were collected in-depth from participants through semi-structured interviews and document analysis. Such data were subsequently analysed to respond to the objectives that were set as the basis to establish the challenges faced by Accounting teachers towards curriculum implementation in the context of change in schools in the Umlazi district. This chapter concludes and summarises the findings of the study and further makes recommendations for further research. The conclusions of the study were based on the research statement, research objectives, research questions and the findings of the study. The recommendations were derived from the implications of the findings of the study. These findings indeed shed some light on what are perceived to be the challenges that confront teachers in the implementation of the Accounting curriculum. From the participants' point of view, the study sought to understand the challenges confronting Accounting teachers as they attempt to implement the new curriculum and also to establish whether they are able to successfully implement the curriculum notwithstanding the challenges experienced.

In presenting this chapter to effectively conclude the study, the following sections will be discussed: summary and overview of the study, discussion and interpretation of findings, significance of the study, recommendations for future research, limitations of the study and conclusion.

5.2 SUMMARY AND OVERVIEW OF THE STUDY

The focus of the study was to investigate the challenges faced by Accounting teachers towards curriculum implementation in schools in the Umlazi district. Hence, the summary of findings presented in this chapter find prescription in the objectives of the study as adopted in chapter one, as well as the relevant literature that was presented and discussed in chapter two. The objectives of the study were to:

- Determine the challenges of implementing the Accounting curriculum in selected high schools in the Umlazi district.
- Investigate teaching strategies used by Accounting teachers in implementing curriculum.
- Design a teaching model that may be used to improve the implementation of the Accounting curriculum.

Chapter one presented the basis for the study that clearly stated the research problem that shaped the study, developed the aims, objectives and research questions for the study and affirmed in-depth knowledge that the study set to realise. Furthermore, chapter one adopted the procedure as the vehicle to achieve the mentioned objectives. That procedure encapsulated the following: research paradigm, research design, research methodology, sampling procedures, research instruments and data analysis.

Chapter two substantially presented relevant literature and the theoretical framework in investigating challenges facing Accounting teachers in implementing the new curriculum. To probe for in-depth information from the South African context and understand better the challenges that the new curriculum may have presented, a comparison between other countries on the African continent, internationally and South Africa was made. This was done to understand the rationale behind the ever-evolving curriculum and the challenges faced by different countries when the new curricula are implemented. This was achieved by outlining the theoretical framework, curriculum transformation in South Africa and other countries, changes in the Accounting curriculum and thereafter challenges faced by teachers as a result of such changes. On understanding these challenges, the focus was on teaching strategies and approaches as well as the teaching models that may be adopted by teachers to improve curriculum implementation.

Chapter three extensively discussed the research paradigm, describing the research design, research methodology and instruments (semi-structured interviews and document analysis), population and sampling procedures, trustworthiness (credibility, dependability, transferability and generalisation), limitations and ethical considerations. The study adopted a qualitative research case study approach to understand the challenges that continue to confront Accounting teachers when they

implement the new curriculum. Purposive sampling was used to populate seventeen Accounting teachers and five school principals from seventeen high schools in the Umlazi district. These participants had to respond to open-ended questions formulated within semi-structured interviews.

Chapter four presented, discussed and analysed responses that were collected from participants through interviews and document analysis. This chapter finally presents findings, recommendations and the conclusion of the study. These findings are generally in harmony with the previous literature studies as conducted by researchers such as Phakathi (2019), Sikhombo (2018), Mabusela, Ngidi and Imenda (2016), Msomi (2014), Ngwenya (2014), and Govender (2013), among others. These researchers have all emphasised that curriculum implementation is the process that is normally affected by a number of dynamics and contextual factors such as lack of content knowledge, shortage of resources to be utilised during implementation, teachers failing to adapt to the changes based on their pedagogical praxis as a result of what they had been taught during training, and teachers resisting the change and transformation process as they feel comfortable with what they are used to. These factors normally destabilise the process of curriculum implementation; this calls for enhanced professional development programmes that will develop the state of mind of teachers and motivate them to change their thinking about the curriculum changes they faced.

5.3 DISCUSSION OF RESEARCH FINDINGS

The study revealed that all teachers teaching Accounting are qualified to teach. Ten out of the sampled seventeen participants hold straight Accounting qualifications such as BCom, BAcc, BCompt or a Diploma in Accounting, Auditing or Taxation, which serve as the fundamentals of understanding Accounting as a subject. The other seven (7) participants hold teaching qualifications with Accounting as a specialisation. This means that all seventeen participants were professionally qualified Accounting teachers and therefore, no participant could have responded based on not knowing the Accounting pedagogy or being ignorant about the subject. According to the responses of the participants and findings of this research, Accounting curriculum implementation in the township schools in Umlazi district is not effective. These

assumptions were based on several factors presented as hindrances to successful curriculum implementation. The respondents highlighted skewed and disorganised curriculum structure, lack of pedagogical content knowledge, inadequate resources, language barriers, subject combinations, integrated subjects like EMS, lack of access to ICT, learner indiscipline due to community instability. It was further revealed that teachers who took it upon themselves to upgrade their studies by enrolling for qualifications such as BCom, BCompt, BAcc stand a better chance of understanding the pedagogics of the new curriculum with the concomitant teaching methods and strategies.

5.3.1 Determining challenges of implementing the Accounting curriculum in high schools in Umlazi district

The research findings revealed that many Accounting teachers have not adapted to the pedagogical content of the new curriculum and teachers are faced by a number of challenges during curriculum implementation. Almost all participants agreed that they struggle with most of the topics as well as the new approaches that they need to follow when engaging in teaching and learning processes in the classroom. Participants further revealed that the way they had been trained at colleges and universities was different from the way they must now teach Accounting in the classroom. The new Accounting curriculum puts more emphasis on learners acquiring research, communication, mathematical, analytical, critical-thinking, problem-solving, interpreting and reporting skills (DoE, 2008b). This calls for teachers to change their old ways and methods of teaching and adapt to the new ways as directed by the new curriculum. However, this investigation confirmed that most teachers were never trained to deliver what is prescribed by the new curriculum in terms of the pedagogical content knowledge and new teaching methods. Teachers found the new Accounting curriculum to be paradoxical since it is too prescriptive with the introduction of the topics in NCS and CAPS and overseeing the fact that many teachers are not fully equipped to deliver such curriculum (DoE 2011; Samuel, 2008). From the participants' point of view, most teachers, those that have not upgraded themselves in terms of content development, are not fully equipped to deliver the curriculum.

Furthermore, the Department of Education has not done justice in reskilling and retraining teachers to prepare them for the changes in the new curriculum. Participants revealed that they are not happy about what the Department of Education has done with regard to professional development, citing that they had been obliged to attend scanty workshops that lack direction in terms of content capacity building for Accounting. Participants were of the view that the Department of Education is still using a cascading model when training teachers and that this model is not sufficient because only a limited number of teachers would be trained and thereafter be expected to train the rest of the teachers. They feel that the department has introduced the new curriculum when they were not ready with the necessary programmes for such curriculum to be implemented.

It was also found that supervision of teaching and learning is compromised because most of the departmental heads who are deemed to be custodians of teaching and learning, are not qualified in Accounting; as a result they are not able to monitor and moderate the pedagogical part of Accounting, but rather focus on subjects like Economics and Business Economics. Besides, departmental heads are failing to manage and supervise teaching and learning because they themselves have a teaching load. As a result, they hardly find time to inspect and moderate lesson plans nor do lesson observations which serve as a basis for teacher development and capacity building that may lead to improvement where there are gaps in the subject. This has resulted in the shocking findings that most of Accounting teachers are still teaching in the same way as in the old curriculum. They have not adapted to the new ways and methods as prescribed by the new curriculum, and the supervisors and managers of the curriculum are not aware of it. Even from the instructional leadership point of view, the study revealed that very few principals have an understanding for Accounting, hence they do not really understand the kind of guidance and support they need to offer to teachers.

Although there are professional development and performance measurement programmes like Continuous Professional Teacher Development (CPTD), Integrated Quality Management Systems (IQMS), Quality Management Systems (QMS) and EPMDS, participants felt that these systems are under-utilised to the extent where

school managers and teachers do not really understand the substantive role of such programmes. They have reduced them into a money incentive as the objective rather than capacity building and professional development. If so, it would suggest that the Department of Education through the teacher development sub-directorate has a responsibility to enhance systems and programmes to train teachers and school managers to better understand the aim and objectives of these programmes and monitor closely whether schools do implement them as prescribed using the Integrated Strategy Planning for Teacher Education (ISPFTED) as adopted in July 2009. This will ensure an improved curriculum implementation process, as continuous skills audit and areas of development would be used as the basis for relevant capacity and professional development programmes. Huitt and Dawson (2011) emphasise that teacher development should be able to enhance the ability for teachers to evaluate and modify their pedagogical content knowledge to suit the teaching environment that responds to the needs and developments expected for teaching and learning in the classroom.

The study further revealed that subject advisors are not always available to render support and guidance on content understanding to teachers and offer capacity building where areas of improvement have been identified. A participant stated that there is only one subject advisor in Umlazi district with more than one hundred and fifty schools to manage and that makes it difficult to perform the duties as expected, as a result, he only visits schools once in two years. It was also revealed by participants that the very same subject advisor who cannot visit schools due to a tight schedule, is made to perform other roles that should be performed by other subdirectories such as examinations. Participants felt that subject advisors are not respected by the department of Education as they are made to prioritise other responsibilities instead of supporting teachers on pedagogical content matters. This compromises the fundamental function of an instructional manager to guide and advise on content matters during curriculum implementation.

The study also revealed that the Accounting curriculum is too broad and deep compared to the old curriculum. As a result, learners find it too difficult to comprehend. Learners are struggling to grasp the basics and fundamentals of Accounting because

they lack the basic foundation principles that they ought to learn in grades 7, 8 and 9. Participants buttressed this revelation on the fact that more than (50%) of teachers who are teaching EMS do not have Accounting qualifications, hence they do not teach the Accounting section, but rather focus on what they understand, which is Business Studies and Economics. This has impacted negatively on Accounting, as the number of learners choosing Accounting at the FET phase has drastically dropped because they fear that they will not pass the subject and this result in them failing grade 12.

On shortages of teaching and learning resources, the study revealed that the quintile ranking is used to indicate the wealth or poverty of the schools and that most township schools are ranked between quintile one and three which clearly indicates that these schools are struggling in terms of resources. These quintile one to three schools solely rely on the Department of Education norms and standards to purchase resources and that is a problem because they do not have the additional financial means to top the funding up to acquire adequate resources needed by the school. Hoadley and Jansen (2009) agree that quintile 1-3 schools always have the financial burden to top-up for operational resources for teaching and learning. Participants confirmed that schools are confronted with shortages of teaching resources such as textbooks, stationery, calculators, computers, charts and internet and these resources are fundamental in teaching Accounting. Mabusela, Ngidi and Imenda (2016) aver that the implementation of a curriculum requires adequate resource materials (textbooks, teaching aids and stationery) in order to enable educators and learners to play their roles satisfactorily in the curriculum implementation process.

It was also found that there is a shortage of learning and teaching support material (LTSM) that provides learners with basic learning and teaching resources like stationery, textbooks, photocopying machines, computers, toner and stencils, learners' desks and tables. These shortages impact negatively on teaching and learning, understanding that Accounting is founded on principles that promote individual thinking, problem-solving and analytical skills, investigation, research, interpretation and presentation. Learners are sharing textbooks and do not have other resources such as calculators, computers, internet because they hail from poor communities. As a result, they cannot perform their homework and assignments whilst they are at home and that hinders the process of growth in terms of acquiring the desired skills. It also compromises the directives of the curriculum with regard to the

assessment guidelines. Magano (2014) concurs that lack of high-quality structured learning materials like calculators and access to computers for learners aggravate the problems in rural and poor communities.

Furthermore, it was revealed that Accounting textbooks are outdated and do not respond to the realities of what is taking place in the business environment and the real world. Participants mentioned that textbooks are outdated and present many errors such as the notion of using cheques for payments, whereas in real-life situations sophisticated methods of payments such as EFT and online banking are used. Other errors pointed out by participants was the recording of cash returns in the Debtors Allowances Journal, whereas in the real business environment the term. 'The irony that was further revealed by the study was that when learners are examined on the very same issue of cash payments, question papers present other methods of payments than cheques only. This means that learners are not taught what is prescribed by the curriculum as the textbooks present something else that the examiners do not have confidence on when examining learners. This could in fact be one of the reasons for the high failure rate in Accounting since the introduction of the new curriculum.

Overcrowding was also found to have a negative impact towards successful curriculum implementation. Participants revealed that learners are congested in the classroom such that on average, three to four learners are sharing one desk, and that makes it difficult for teachers to deliver lessons and for learners to concentrate. Amarat (2011) has attested to the fact that overcrowding and shortages of learning and teaching support material (LTSM) are fundamental causes for challenges faced by teachers in public schools, and that these challenges contribute to frustrated, demoralised and demotivated teachers. Learners are also sharing textbooks; as a result they don't cope when they have to do their homework and other assessment activities such as assignments. This is a challenge since the new Accounting curriculum emphasises that learners should be able to develop independent, critical and analytical thinking, research and presentation thinking. Unfortunately, with this situation, learners are mostly unable to do their homework and assessment activities as most of them are battling with the availability of expected learning resources at home due to the poverty-stricken environment in which they find themselves (Ntshangase, 2017).

The findings further revealed that the language barrier is one of the fundamental challenges that has a negative impact on the Accounting curriculum implementation. All participants stated that the usage of English as the instructional language is one of the most critical challenges that negatively affect curriculum implementation in Accounting. Accounting textbooks used in the South African schooling system are written in a language that is far beyond the cognitive levels of learners. Matthew (2014) supports these findings in saying that Accounting textbooks are not written with the Accounting learners in mind; as a result, these textbooks lack simplified and clarifying examples and explanations that could assist learners to understand and comprehend better what is expected of learners to do. Learners are unable to read and understand instructions and transactions as they are expected to understand and contextualise a language they are not used to, because they are not taught in their mother tongue but English which is their second language. This means that learners may not necessarily fail to understand the principles and concepts of Accounting but fail to assimilate and understand what they are expected to do and that may lead to failure in Accounting as a subject, whereas they actually failed English, not Accounting. Coetzee et al. (2014) in their study that explores South African Accounting learners' communication and understanding of their subject in relation to cultural context and the language of instruction, concluded that to develop language and communication skills is regarded as an objective of many accounting education programmes, as learners also struggle with their language of learning and teaching.

The communication proficiency is further hampered by code switching during the teaching and learning process. The study further revealed that Accounting learners do not only battle with English, but also struggle with synthesising Mathematics, which is a numerical language. Before learners can try to understand Accounting, they must first understand English, then Mathematics, should they crumble on their way with any of the two, they will be finished when they reach Accounting, which is actually their destination. Participants believe that this language barrier could be conquered if primary schools were to do justice in the teaching of literacy and numeracy, and also if English teachers could put more effort in teaching the language which all learners do as an additional language in township schools. Further studies by Zacarian (2011) and Matthew (2014) indicate that learners who are fluent in their mother tongue and

knowledge and skills that they develop from the same language of instruction have greater potential in subjects like Accounting.

On subject combination, the majority of participants revealed that Mathematics has a negative impact in the teachings of Accounting, citing that they have observed a sharp decline in learners choosing Accounting in the FET band because they want to avoid having to do both Mathematics and Accounting, in which they seem to be struggling in figures which they perceive to be difficult because of the complexity of calculations. More than 90% of participants confirmed the decline of learners choosing Accounting in grade 10 to be in the margin of 60% and stated that they have a fear that the subject may vanish, and they may lose their job. Notwithstanding the fact that Mathematics is compulsory for Accounting learners, learners who are good in Mathematics normally choose Physical Science and those that choose Accounting are weak and bound by curriculum to do Mathematics Literacy. This means that learners who enrol for Accounting are poor in Mathematics, and therefore will have difficulty in mastering the cognitive skills that are required to master the principles of Accounting. It has been well documented by Mkhize (2019) that the advantage of a strong mathematical background can increase and improve learners' cognitive abilities and skills. Participants were of the view that it would be better if the curriculum could be reconfigured such that learners would be allowed to take Accounting with Mathematical Literacy instead of pure Mathematics. They believe that this would alleviate pressure and fear from the learners, and the performance in Accounting may improve.

Another critical aspect that was revealed by the study was the impact of Economic and Management Sciences (EMS), which combines all the three commercial subjects, i.e. Accounting, Economics and Business Studies in GET phase. The study revealed that Accounting basics and background are compromised in grades 7, 8 and 9 because teachers tend not to do justice when it comes to teaching Accounting section as they are not professionally qualified or lack content understanding and pedagogical knowledge of Accounting. Most teachers teaching integrated subjects like EMS lack content understanding and proper pedagogical knowledge and hence, they tend to focus on subjects they feel comfortable with like Economics and Business Studies in the case of EMS (Modise, 2016). Participants believe that if Accounting basics would be taught well and lay a strong foundation at GET level, learner performance would

be enhanced and learners may view Accounting as an attractive option in grade 10 as it was during the days of the NATED 550 curriculum when Accounting was so in demand. This is supported by Papageorgiou (2017) and Alanzi (2015) who revealed in their studies when they were investigating Accounting performance, that learners with strong Accounting basics from the high school level displayed higher academic performance in a South African University than those with a shady background. The findings also confirmed that the school management teams (SMT) prioritise the FET phase with highly specialised and well-capacitated teachers when doing duty allocations and put the rest in the GET phase for subjects like EMS, whether professionally qualified or not. This is done with the assumption that EMS is an easy subject and anyone, qualified or not, can teach it, whereas the reality has proven otherwise. Hence, the study found that 52% of EMS teachers in Umlazi district are either not commercial subject specialists, or if they are, they are not specialising in Accounting. This begs to say more than half of learners doing EMS in grades 7, 8 and 9 are not taught fundamental basics of Accounting, as the likelihood is that the section is compromised when EMS is allocated to teachers without pedagogical content knowledge.

The study further revealed that financial resources have a huge implication on the provision of qualified teachers. They revealed that schools with sufficient funds are able to employ additional Accounting teachers and make them teach Accounting as a separate subject from EMS in grades 8 and 9, whilst poverty stricken schools from townships and rural areas solely rely on teachers provided by the department of education on the basis of Personnel Provisioning Norms (PPN) and continue to expect the unexpected when one teacher has to teach all three subjects at once. This provision by former Model-C schools addresses the issue of notional time that is compromised when learners are to be taught sections that should have been taught at the previous grades to cover for the content that was missed which creates a lot of stress to teachers having to comply with the directives of the curriculum implementation. Ngwenya and Maistry (2012) pointed out that integrated subjects like EMS create a lot of stress for teachers because they fail to grasp the mammoth content of all the three combined subjects as they are not professionally qualified for all of them, hence they end up not teaching Accounting aspect in most cases and learners are compromised of the expected basic principles.

Additionally, the study found that Accounting performance in grade 12 has been drastically deteriorating not only in schools from the Umlazi district, but provincially and nationally as well. It was stated by the South African Institute of Professional Accountants (SAIPA) in a *City Press* article dated the 11th of September 2018 that the Accounting industry seems to lose out as South African pupils drop Accounting to avoid Mathematics. SAIPA continued to state that Accounting learner enrolment has sharply decreased from 128 853 learners in 2016 to 103 427 in 2018. Their report also confirmed Accounting results in matric to have dropped from (69,5%) in 2016 to (66,1%) in 2017. This downward trend of Accounting matric results was also confirmed by the Department of Education to be from above (60%) in 2016 to below (50%) in 2019. This has impacted negatively on the subject as the number of learners enrolling for Accounting keep declining because learners are scared that if they fail both Accounting and Mathematics, they will end up failing their entire grade 12. Studies from Letshwane (2014) and Ezeagba (2014) have shown that Accounting teachers are not in touch with market expectations, as teachers are expected to display in-depth and broad knowledge of abilities and skills. Their studies revealed that Accounting results are usually in the margin of lower than (50%) which is a huge drawback to the subject that was once glorified in the previous years. This raises concerns whether the new Accounting curriculum implementation is on track, and whether teachers have actually grasped, assimilated and adapted to the directives and teaching methods and approaches of the new curriculum, and whether the Department of Education has provided all the required resources and requirements to bring stability that allows teachers to perform as expected (Piaget, 1936). Piaget's theory is underpinned on the theory and belief that teachers perform well where there is stability and certainty, thus ensuring successful curriculum implementation.

The study further revealed some contextual factors emanating from the socio-economic environment to have impacted on the schooling system and curriculum implementation. Learners' attitude was sharply indicated by participants as a contributor to learner indiscipline. The participants revealed several contributory factors like the abuse of alcohol and drugs, pregnancy, hunger and poverty, child headed families and parents' failure to support their children's schooling needs and programmes. It was further found that most learners lack the discipline that begins

from home and their communities and this translates into schools' learner indiscipline and affects academic performance. Learners' indiscipline is a problem in schools, and it affects learners' academic performance and their progress in school, whereas good discipline contributes positively to good discipline and desirable behaviour which improves performance (Mughal, 2015, p.148). Participants regarded this to have a negative impact on curriculum implementation and performance standards as endorsed by the Department of Basic Education (DoE, 2011, p.3) in the National Protocol on Assessments for Accounting which clearly stipulates formal and informal assessment activities to be done by learners in order to master minimum standards for curriculum coverage and performance. The study showed that learners who are ill-disciplined fail to master these minimum standards because they generally excuse themselves from school and fail to comply with the completion and submission of their assessment tasks due to socio-economic factors mentioned above. This negatively affects Accounting curriculum implementation and performance.

Another silent challenge that was revealed by the study was that there is no synergy between the Accounting curriculum learnt at school and the one presented at institutions of higher learning like universities and colleges. The fact that high school Accounting is not a prerequisite when enrolling for the Bachelor of Commerce (BCom) degree renders it not important to learners, as Science students may enrol for a BCom without any high school background for Accounting. This is a huge drawback as schools continue to experience low numbers of learners opting to do Accounting in FET. Once they begin to understand that they may study for Bachelor of Commerce without the Accounting basics from high school, schools may see themselves sitting with zero numbers for Accounting learners. Participants argued this to be the fundamental reason learners no longer take Accounting seriously and prefer to do Physical Science as a subject which they think is recognised better when they reach universities. The educational authorities would have to look closely at this perception as it negatively affects the already wounded Accounting subject.

The study also discovered that teachers in grade 10 are struggling to teach and strengthen the Accounting basic principles due to the fact that teachers in grades 7, 8 and 9 do not do justice in the teaching of the Accounting section, and that grade 10

teachers themselves do not take the subject seriously as they view grade 10 as only preparing for grade 11 and 12. Ngwenya (2014) in her findings concluded that teachers regarded Accounting taught in grade 10 as merely preparatory for what will be encountered later at grades 11 and 12 and teachers only focused on scanning the curriculum and only teaching learners lower-order content. This says that teachers in grade 10 do not comply with the directives of the curriculum, due to either being deliberate or incompetent. Samuel (2008) attested that teachers battle to adapt to the prescriptions of the curriculum due to either resistance or incompetence. The study also showed that teachers are resistant to the new curriculum because of low self-esteem and low morale brought by the changes in curriculum; in truth, they feel demotivated to move from their comfort zone without the sufficient support and capacity building programmes around the pedagogical content enhancement as advocated by Maslow's theory (1924).

The findings ironically revealed that, whilst teachers fail to adapt to the directives of the new Accounting curriculum when teaching and learning take place, they seem to be in line with the prescription of assessments activities as directed by the Accounting Subject Assessment Guidelines (SAG). This suggests that teachers only focus on what they will account for in terms of the number of assessment tasks and moderation that must be done by the SMT and the subject advisor. When they do this, they want to paint a picture that says 'all is well' when it comes to curriculum delivery in the classroom. There is substantively no rationale in not completing the syllabus but being in order with all the assessment criteria and standards. This habit could be based on the fact that there have been too many changes in the curriculum and teachers fail to grasp and assimilate these changes as they have not been adequately trained, hence they have become too 'policy resistant' or too 'policy compliant' (Samuel, 2008). These findings show that teachers are not true agents of transformation of the curriculum and this has negative results in Accounting as the subject continues to decline in enrolment and academic performance; this may have contributed to the decline in matric results.

Further findings revealed that about (70%) of participants were not in compliance with the necessary documentation when it comes to planning and control systems that direct how the curriculum should be implemented. (59%) Of the participants had evidence of lesson plans, whereas (53%) and (59%) participants were able to present their programmes of assessments and annual teaching plans (ATPs) respectively. Of

the total participants, only (53%) were in possession of moderation reports, whilst others claimed to have done moderation but had misplaced the reports. All these findings were an indication that Accounting curriculum implementation in township schools is not in order. Teachers have failed to implement the new curriculum due to a number of factors such as teachers resisting to adapt as they view themselves as administrators because of the intensive paperwork under the dispensation of the new curriculum; they are therefore demotivated to follow the prescripts and directives of the new curriculum. One of the fundamental factors for failure of teachers to comply with the changes in the curriculum, is the lack of support during curriculum transformation, as advocated by Mezirow (2009) from the transformation theory of Dirac (1927).

5.3.2 Investigation of teaching methods and strategies used by Accounting teachers in implementing curriculum

On teaching methods and strategies, the study discovered that despite the shift that is perpetuated by the changes in curriculum and the advancement of technology, teacher-centred teaching remains the centre of teaching and learning. Although other methods such as learner-centred and visual learning are used, they are used in combination with the teacher-centred method as there is a notion that the role of a teacher cannot be substituted. Spillane et al. (2006) and Fullan (2001) propound that experienced teachers tend not to change their current practices easily because these are rooted in their beliefs and in the practical knowledge they have accumulated during their years of teaching. Participants believe teaching methods should be combined to achieve successful curriculum implementation, but maintain that teacher-centred methods are the basis and the springboard for other teaching methods. However, they emphasized that it is compelling that teachers strive to introduce dynamic methods like visualisation and technology, considering the 4IR. It was however found that most teachers are not skilled to effectively use technology, hence they need to be retrained and re-skilled.

Adding to the teacher-centred method, the study further revealed that learner-centred visualisation and technology in the classroom are also popular and relevant for teaching of learning in Accounting. The learner-centred method encourages learners

to come out of their shells and comfort zones and become active participants during the learning process. According to Sikhombo (2018) and Maphalala (2016), a learner-centred method promotes self-confidence and allows learners to fully participate in the learning process by mastering skills such as report writing, research skills, investigation skills, communication skills, analytical and problem-solving skills. Once the teacher has set clear objectives and performance standards for the lesson, they need to create a learning environment to be freely accessible and friendly to learners by allowing learners to participate in the lesson (Jacobs, Vilakasi & Gawe, 2016). This is congruent to Piaget's theory of cognitive development (1936) that underpins teaching and learning to be modified and transformed based on cognitive structures, social interaction and a conducive environment for learning. Accounting under the new curriculum ought to produce learners who are independent thinkers by analysing, interpreting and making informed business decisions, hence teaching and learning strategies and methods must adapt to the new ways that promote active learning and learners that are competitive in other countries in the world (Fortin & Legault, 2010).

Visualisation and technology in the classroom were also revealed to be a relevant teaching and learning method amid the changes in technology and the recent COVID-19 pandemic that has forced the world to change how things are done. Koc and Bakir (2010, p.19-20) aver technology as the most eminent factor to be used in the implementation of any curriculum in the current situation, be it higher education or secondary education. Owing to this, the study has exposed the rapid need for teachers to be technologically equipped and compliant as technology keeps evolving and the belief is that every curriculum change and development go hand in hand with technology. However, this study revealed that South African teachers are behind with the understanding and the implementation of information technology. The South African system was exposed as ineffective in 2020 when the country had to respond to the COVID-19 pandemic that hit the world. The pandemic exposed challenges that teachers continue to be confronted when it comes to knowledge and skills around technology as well as lack of resources towards implementation of ICT. Feedback from participants indicated that teaching and learning had come to a stand-still in rural and township schools during the time of lockdown because of the shortage of technological resources, lack of ICT skills and knowledge, inadequate technological support and lack of access to computers and internet. Findings also confirmed that the White Paper

7 (e-Learning) that had been adopted by the Department of Education to try and move with times as the world is in the 4IR era. However, very little, if anything has been done by the department to ensure implementation. The department must enhance systems and strategies to ensure the successful implementation of the White Paper as it may serve as the answer to the challenges faced by South Africa in ICT. Manyange (2017) avers that in South Africa as other countries, there is pressure now in schools to widen access by utilising technology and other measures.

5.3.3 Designing a teaching model that can be used to improve the implementation of the Accounting curriculum

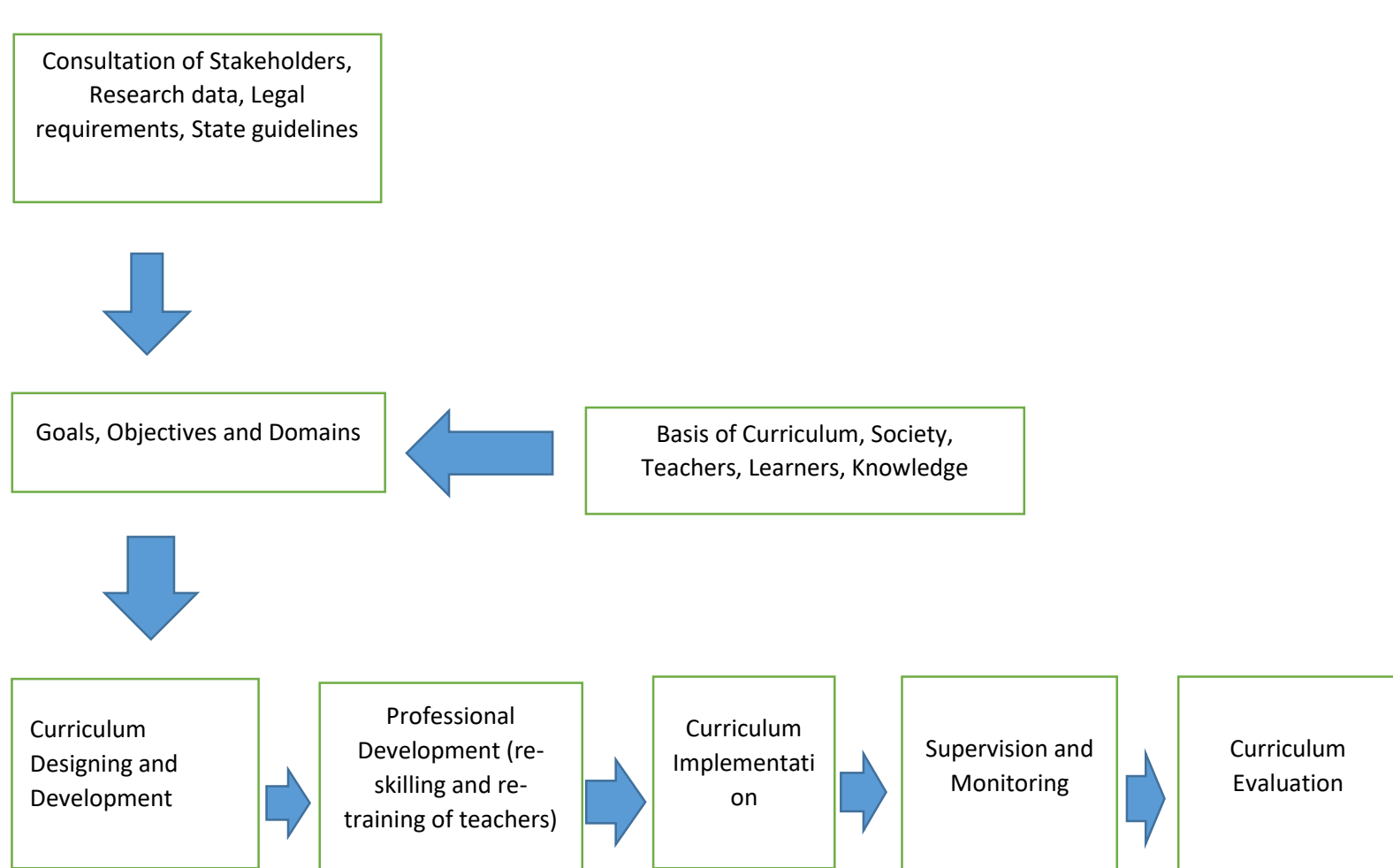


Figure 5.1 Combination of Tyler and Saylor et al.'s curriculum models

Based on the research findings, theoretical framework and reviewed literature, the study recommends the combination of Tyler's objective model and Saylor et al.'s administrative model as an effective model for Accounting curriculum implementation.

The model above (figure 5.1) combines all the necessary components for successful curriculum implementation, namely consultation and basis for curriculum change, goals and objectives for curriculum change, curriculum designing and development, professional development (retraining and re-skilling of teachers), curriculum implementation, supervision by SMTs and education officials, and curriculum evaluation. The researcher purports that the combined model makes sense and is practical to implement and it may serve to limit systematic barriers in curriculum implementation.

Curriculum development and planning becomes worthless if does not take into consideration what learners do at school (Saylor et al., 1981), therefore schools need to adopt an administrative approach to curriculum development and implementation. Whilst Saylor et al (1981). agree with components as illustrated in the traditional Tyler model (1949), they argue that curriculum planners must see teaching and instruction as the summation of their efforts. Their view is supported by Prideaux (2007) who stresses that once the prescriptive models derived from the initial work of Tyler's behavioural approach are defined, the objectives must be used to determine other curriculum elements: content, teaching and learning strategies, assessment and evaluation. Mabusela, Ngidi and Imenda (2016) advocated pre-implementation training of educators as fundamental in the process of curriculum transformation. This would empower educators to package and organise curriculum appropriately. Lack of pedagogical content knowledge contributes to stress for teachers and creates instability during curriculum implementation (Msomi, 2014; Ngwenya, 2014), hence it is critical that teachers be retrained and reskilled to get them ready for the changes in the curriculum and ensure stability and certainty based on the newly-acquired knowledge (Piaget, 1936). This curriculum model provides the basis and the need to re-train and re-skill teachers as the fundamental aspect in preparing them for the changes in the curriculum, and also emphasises monitoring and supervision as key aspects to be used in tracking whether teachers are implementing curriculum as

directed by the curriculum policy. The belief is teachers perform better when they are de-stressed and motivated, and that can be achieved when they are properly monitored and supervised (Maslow, 1943).

This model focuses on curriculum implementation as it emphasises various pedagogical teaching strategies teachers must use to teach and assess learners in the classroom. The challenges that the study revealed as the contributory factors to unsuccessful Accounting curriculum implementation are: lack of content knowledge and professional development for teachers, inadequate financial, teaching and learning resources, teachers failing to adapt to new teaching and assessment approaches and strategies and rather opt to continue with their old ways of teaching, lack of Accounting pedagogical knowledge in teachers teaching EMS in grades 7, 8 and 9, subject combinations such as Accounting and Mathematics, lack of integration of ICT to the new ways and methods of teaching and learning, unclear and inadequate management and monitoring systems from the school management teams (SMTs), lack of support from the education authorities. It is, therefore, critical that teachers together with curriculum advisors should structure curriculum and teacher development programmes that orientate teachers to follow a particulate model that will respond to the challenges of the subject.

This multi-model above shows that the selection of educational goals and objectives is influenced by several external factors including policy requirements and guidelines, research data, professional and state bodies during the curriculum design and development stage. The transmission of knowledge to learners by teachers in collaboration with parents (society) forms part of the basis during curriculum implementation. This is in line with the Accounting curriculum which stresses that learners should develop research, investigation, reporting, interpretation, problem-solving, analytical and critical thinking skills using whatever influences and affects them from the society and be able to make informed business decisions that are in line with uplifting the economy of South Africa, and eventually translate that into the entire world (DoE, 2008b).

Curriculum evaluation is another key aspect that (Saylor et al,1981). encapsulate in their curriculum model. They describe curriculum evaluation as the process that involves evaluating expected learning outcomes and the entire curriculum plan. Saylor

and his colleagues recognise both formative and summative evaluation processes as critical in giving feedback that allow curriculum planners and developers to make necessary improvements and adjustments at any stage of curriculum implementation. This process is crucial and relevant to the Accounting curriculum, as the assessment approaches and strategies of formative and summative evaluation procedures are used to determine whether learners have grasped the expected curriculum prescripts as taught by teachers who have adopted the new pedagogical ways of teaching the subject. The study found that most teachers do not follow the prescriptive directives to plan and deliver lessons and to assess learners as guided by SAG. It was also revealed that the school management teams and subject advisors do not do justice in terms of monitoring and supervising teaching and learning and that creates a gap in curriculum tracking.

Therefore, the combination of Tyler's objective model and the administrative model by Saylor et al ((1981). is relevant for the implementation of the Accounting curriculum. These two curriculum models combined may assist teachers to deliver in a meaningful manner, the reconceptualised Accounting curriculum in the classroom, with theory and practical lessons, collaboration of all the relevant stakeholders (teachers, parents, learners, officials of the Department of Education and the society). Lessons will take place in classroom in a broader approach, scenarios, assignments, research and projects for assessment purposes will take a balanced approach where both theory and practice would be taken into consideration for successful curriculum implementation. As emphasised by SAICA, Accounting is a universal business language. To unleash the expected problem-solving and analytical skills, collaborative learning with theory and praxis is key. Learning and teaching has become so complex nowadays that no single model is enough, the complexity of praxis requires a multi-method approach of curriculum models (De Laat & Lally, 2013).

5.4 CONCLUSIONS

This study aimed to investigate challenges faced by Accounting teachers towards curriculum implementation in the context of change. Chapter five, which is a concluding chapter, extensively presented and summarised the previously presented chapters of the research study. In outlining these chapters, the researcher provided the objectives, research questions and theoretical framework as the basis that

underpinned the study. The chapter also emphasised the role of literature as revealed in chapter two and how it shaped the research for the study. Thereafter, chapter three explored the qualitative case study as a research methodology that adopted semi-structured interviews and documents analysis. Chapter four discussed and analysed data collected using the mentioned methods and presented findings with regards to challenges faced by teachers in implementing the Accounting curriculum.

Recommendations presented in this chapter were informed by the following themes that emerged from the responses of the participants: adaptation to curriculum change and content understanding and coverage, shortages of teaching and learning, challenges faced by teachers in curriculum implementation in the Umlazi district, planning and assessment controls. These recommendations corroborate the challenges faced by teachers in implementing curriculum and suggest teaching methods and approaches that teachers may utilise to overcome these challenges. It further suggests continuous professional development, capacity building and performance measures that will ensure that pedagogical content and professional matters for teachers are in line with the expectations of the new curriculum.

5.5 RECOMMENDATIONS

This study intended to investigate the challenges faced by Accounting teachers towards curriculum implementation in the context of change in high schools in the Umlazi district. The recommendations are proposed as follows:

- A clear policy on how to retrain and reskill Accounting teachers on the new curriculum topics and teaching methods and approaches that teachers have to adopt during teaching, learning and assessment must be developed by the Department of Education.
- The Department of Education should consider reviewing CAPS with regard to EMS in the GET phase and make Accounting a stand-alone subject in grades 8 and 9. This will allow schools to employ teachers who are qualified in teaching Accounting and have pedagogical content knowledge in the subject so as to provide strong Accounting basics from as early as the GET phase.
- The Department of Basic Education should work in collaboration with the Department of Higher Education to review Accounting and Mathematics as

required subject combinations into Accounting and Mathematical Literacy at school. This will increase both learner enrolment in and academic performance in Accounting. Mathematical literacy is sufficient to analyse transactions, so pure Mathematics overburdens learners unnecessarily when combined with Accounting.

- The implementation of performance measures such as IQMS, QMS, CPTD and EPMD should be improved by the Department of Education and be geared towards the development of pedagogical content knowledge and curriculum implementation rather than just incentives as perceived by teachers.
- Continuous professional development programmes on information and Communication Technology (ICT) must be developed and rolled out to all teachers to respond to the directives of White Paper 7 (e-Learning). The Department of Education must review the school funding in terms of norms and standards so that it allows for the provision of technological resources to all schools using quintiles as the indicator on how much to provide to each school. These technological resources should include computers, Wi-Fi, internet, smart boards, tablets as a non-exhaustive list.
- The Department of Basic Education together with the Department of Higher Education should work hand in hand to introduce curricula that will respond to technological pedagogy that address the challenges brought by the COVID-19 pandemic. This curriculum should be geared to the new ways of teaching and learning technological methods such as online learning and in the process design relevant content. Such a curriculum is to be introduced at school level to serve as basis for the universities to adapt to online teaching and learning as we live in the 'new normal' and in the world of the 4IR.
- The Department of Education must work in collaboration with Accounting textbook authors and consider reviewing the contents to be in line with the present Accounting curriculum and what is being practised in the real world. These textbooks should also respond to the technological developments necessitated by the 4IR.
- The Department of Education must enhance Programmes Performance Measures (PPMs) such as PPM 104 and PPM 209. These performance measures are indicators that determine whether indeed curriculum implementation does take place as it should through tracing academic

performance, teacher attendance, learner attendance, challenges faced by both teachers and learners during teaching and learning.

- Teachers to adopt innovative ways and approaches of teaching that are in line with development in the curriculum and technology. Incorporation and collaboration with stakeholders such as SAICA may assist towards the development of skills, motivation to learners and also to enhance and improve teaching and learning resources.

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Appendix A: INTERVIEW SCHEDULE

Part 1: (Teachers)

The interview questions are prepared to probe responses from accounting teachers as the researcher tries to investigate the:

Challenges faced by accounting teachers towards curriculum implementation in a context of curriculum change in schools in Umlazi District.

Peculiarity of the accounting teacher

1. Why have you chosen teaching as a profession?
2. At what grades are you teaching accounting currently?
3. What is your teaching qualification in accounting?

Curriculum change and experiences

4. What has been your experience in teaching the new accounting curriculum?
5. Have you encountered any challenges in the process of implementation? If yes, what were they?
6. Have the curriculum change workshops and training programmes offered by the department of education been adequate and helpful for you to implement the new accounting curriculum?
7. Are there any follow-up support programmes from the department of education to make sure that you understand the new curriculum after the training?
8. If NO, what did you personally do as an accounting teacher to enhance your support and understanding?
9. What teaching strategies and change models have you employed to assist you implement the accounting curriculum?
10. Do you believe that you have personally adapted to the fundamentals of the new curriculum? Expatiate.
11. How did the transition to the new curriculum affect the learners' understandings and performance in accounting?
12. What do you do to make accounting interesting and easy for learners to grasp what is being taught in class?

13. What have you done to capacitate yourself in order to adapt to the new accounting curriculum?
14. In your view, is the department of education doing enough to capacitate teachers for the implementation of the new curriculum?
15. If NO, what do you think must be done to improve the process of curriculum implementation?

Part 2: Interview questions for the principal

The following questions are prepared to probe responses from Principal. They will have to respond as to how they manage curriculum during the implementation of Accounting curriculum in high schools of Umali District.

1. What is the quintile of the school?
2. What systems are in place for Accounting curriculum management?
3. Are there adequate resources in place for effective teaching of Accounting?
What are they?
4. Besides the issue of resources, are there any challenges experienced by Accounting teachers with regards to Accounting curriculum implementation?
Briefly name them.
5. What strategies do you employ as an instructional manager to overcome such challenges?
6. In your view, would you say you are satisfied with the Accounting performance and results in the school?
7. If not, what measures do you have in place to improve the performance and results?
8. What support systems does the school and the department of education offer to Accounting teachers with regards to curriculum implementation in the context of change?

APPENDIX B: DOCUMENT ANALYSIS FOR CONTENT COVERAGE

GRADE	TOPIC	CONTENT	CONTENT COVERED		COMMENTS
			YES	NO	
10	Recording	Accounting Cycle, Accounting Equation, GAAP, Subsidiary Journals, General Ledger.			
	Salaries and wages	Concepts, Subsidiary Journals, General Ledger.			
	Reporting	Business Ethics, Internal Controls, Year-end adjustments, Income Statement, Balance Sheet.			
	Managerial Accounting	Cost Accounting Cash Budget.			
	VAT	Concepts and Terminology.			

DOCUMENT ANALYSES FOR ASSESSMENT CONTROL

GRADE 10	ASSESSMENT TYPE	ASSESSMENT DONE		COMMENTS
		YES	NO	
Term 1	Assignment			
Term 1	Controlled Test			
Term 2	Class Test			
Term 2	Mid-Year Examination			
Term 3	Project			
Term 3	Trial Examination			
Term 4	Year End Examination			

DOCUMENT ANALYSES FOR PLANNING AND CONTROL

GRADE 10	TOOLS	DONE/CONTROLLED		COMMENTS
	Workbooks			
	Programme of Assessment			
	Work Schedule			
	Lesson Planning			
	Item Analyses			
	Diagnostic Analyses			
	Moderation Report			

APPENDIX C: ETHICAL CLEARANCE CERTIFICATE

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



RESEARCH & INNOVATION

Website: <http://www.unizulu.ac.za>
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ETHICAL CLEARANCE CERTIFICATE

Certificate Number	UZREC 171110-030 PGD 2019/39				
Project Title	Challenges faced by accounting teachers towards curriculum implementation in a context of curriculum change in schools in Umlazi District				
Principal Researcher/ Investigator	X Msomi				
Supervisor and Co-supervisor	Prof M.S Mabusela				
Department	Curriculum & Instructional Studies				
Faculty	Education				
Type of Risk	Med Risk – Data collection from people				
Nature of Project	Honours/4 th Year	Master's	Doctoral	<input checked="" 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. The Researcher may therefore commence with data collection as from the date of this Certificate, using the certificate number indicated above.

- Special conditions:**
- (1) This certificate is valid for 1 year from the date of issue.
 - (2) Principal researcher must provide an annual report to the UZREC in the prescribed format [due date-01 December 2020]
 - (3) Principal researcher must submit a report at the end of project in respect of ethical compliance.
 - (4) The UZREC must be informed immediately of any material change in the conditions or undertakings mentioned in the documents that were presented to the meeting.

The UZREC wishes the researcher well in conducting research.


Professor Gideon De Wet

Chairperson: University Research Ethics Committee
Deputy Vice-Chancellor: Research & Innovation

27 November 2019

CHAIRPERSON
UNIVERSITY OF ZULULAND RESEARCH
ETHICS COMMITTEE (UZREC)
REG NO: UZREC 171110-30

27 -11- 2019

RESEARCH & INNOVATION OFFICE

APPENDIX D: LETTER OF PERMISSION



education

Department:
Education
PROVINCE OF KWAZULU-NATAL

Enquiries: Phindile Duma

Tel: 033 392 1063

Ref.:2/4/8/4015

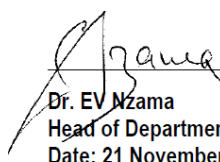
Ms XA Msomi
PO Box 56850
CHATSWORTH
4030

Dear Ms Msomi

PERMISSION TO CONDUCT RESEARCH IN THE KZN DōE INSTITUTIONS

Your application to conduct research entitled: **“CHALLENGES FACED BY ACCOUNTING TEACHERS TOWARDS CURRICULUM IMPLEMENTATION IN A CONTEXT OF CURRICULUM CHANGE IN SCHOOLS IN UMLAZI 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 19 November 2019 to 30 June 2022.
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 Phindile Duma 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.


Dr. EV Nzama
Head of Department: Education
Date: 21 November 2019

ANNEXURE E: PARTICIPANT INFORMED CONSENT DECLARATION

INFORMED CONSENT DECLARATION

(Participant)

Project Title: *Challenges faced by accounting teachers towards curriculum implementation in a context of curriculum change in schools in Umlazi District.*

Xolisile Adelaide Msomi **from** the Department of Curriculum and Instructional Studies University of Zululand has requested my permission to participate in the above-mentioned research project.

The nature and the purpose of the research project, and of this informed consent declaration have been explained to me in a language that I understand.

I am aware that:

1. The purpose of the research project is to investigate Challenges faced by Accounting teachers towards curriculum implementation in a context of change in schools in Umlazi District.
2. The University of Zululand has given ethical clearance to this research project and I have seen/ may request to see the clearance certificate.
3. By participating in this research project the study will try to reveal to the Department of Basic Education at all levels and School Management Teams (SMTs) the challenges that confront Accounting teachers in the implementation of the new curriculum thus, coming up with intervention strategies to improve the teaching of Accounting in schools. It will assist the Department of Basic Education to enhance the provision of continuous development and capacitation of content knowledge programmes for Accounting teachers. Universities as institutions of initial teacher training providers may use the findings of this study to offer relevant training programmes for them to produce teachers who are compliant with the requirements of the new Accounting curriculum and provide with relevant knowledge and skills to adapt to the ever changing curriculum.
4. I will participate in the project by responding to the questions that will be asked in the interview and the questions in the questionnaire.

5. My participation is entirely voluntary and should I at any stage wish to withdraw from participating further, I may do so without any negative consequences.
6. I will not be compensated for participating in the research, but my out-of-pocket expenses will be reimbursed.
7. There may be risks associated with my participation in the project. I am aware that
 - a. the following risks are associated with my participation: **N/A**
 - b. the following steps have been taken to prevent the risks: **N/A**
 - c. there is a **0%** chance of the risk materialising
8. The researcher intends publishing the research results in the form of form of presenting in a conference and publishing in accredited journal. However, confidentiality and anonymity of records will be maintained and that my name and identity will not be revealed to anyone who has not been involved in the conduct of the research.
9. I will not receive feedback/will receive feedback in the form of money regarding the results obtained during the study.
10. Any further questions that I might have concerning the research or my participation will be answered by **Xolisile Adelaide Msomi. 0844426313**
11. By signing this informed consent declaration, I am not waiving any legal claims, rights or remedies.
12. A copy of this informed consent declaration will be given to me, and the original will be kept on record.

I, have read the above information / confirm that the above information has been explained to me in a language that I understand and I am aware of this document's contents. I have asked all questions that I wished to ask and these have been answered to my satisfaction. I fully understand what is expected of me during the research.

I have not been pressurised in any way and I voluntarily agree to participate in the above-mentioned project.

.....
Participant's signature

.....
Date

