



**Improving Grade 10 Learners' Academic Performance in
Accounting Using Principles of Assessment for Learning**

By

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DECLARATION

I, Delani Cele (Student Number: 217040941), hereby declare that this thesis entitled **" Improving Grade 10 Learners' Academic Performance in Accounting Using Principles of Assessment for Learning "** is my own work and all sources that have been used in this thesis are indicated and are acknowledged by means of complete references. I also further declare that this work has not been submitted previously in parts or entirely for examination for a degree at any institution.



D Cele

17/01/2024

Date

As the candidate's supervisor, I agree to the submission of this Research project.



MR Mahlomaholo

17/01/2024

Date

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- Finally, thank you to the Port Shepstone Department of Education for granting me permission to conduct the study.

DEDICATION

This study is dedicated to my family, who have been my pillar of strength throughout this journey and believed in me. I would also like to honour myself for believing in myself regardless of what I went through to obtain this degree.

ABSTRACT

This study aimed to design a strategy to improve Grade 10 learners' academic performance in accounting using the principles of *assessment for learning*. Assessment for learning is any assessment whose design and practice are designed and prioritized to promote learners' learning (Flórez & Sammons, 2013). There are several strategies that AFL offers, and the study used the following strategies: self-regulation, self-assessment, peer assessment, descriptive feedback, learner-centred approach, dialogic approach, creative and critical thinking, and curriculum alignment. Furthermore, in this study, using the abovementioned strategies, AFL was used to improve Grade 10 learners' academic performance in accounting classrooms. The study explored the challenges that led to poor academic performance in Grade 10 accounting learners. These challenges were that teachers mainly focused on grading rather than the process of assessing itself, the use of a more teacher-centred approach, lack of compliance with CAPS/ assessment policy document, lack of dialogue, and the wide gap between pedagogical content knowledge and accounting practice. The study further generated a strategy to respond to these challenges using the AFL principles. Therefore, the study adopted Critical Emancipatory Research (CER) as a theoretical lens, mainly due to its critical commitment to confronting social oppression and challenging well-established ways of thinking that frequently limit learners' potential. In this study, CER enabled co-researchers and me to work together consciously towards mastering critically challenging and changing systems that routinely oppress them. Through CER, the study embraced multiple perspectives and negotiated meaning in formulating a strategy to respond to the identified challenges.

The study further employs Participatory Action Research (PAR) as a methodological approach involving all community stakeholders. It was applied because it is transformation-orientated and grounded in an emancipatory agenda. The research team and co-researchers identified the challenges faced by the teachers and learners in the classroom during teaching and learning of accounting, and through group discussions and reflections, solutions and strategies that could assist co-researchers in acknowledging their objectives were generated. Critical Discourse Analysis was used to analyse data generated on how discourse structures reproduce power and dominance relations in society. Thus, CDA is an analytical research approach that

critically analyses speech, text, and language. A person or group of dominant tendencies review critical discourse analysis trying to explain a social reality and have a specific goal in mind, which was done to suggest potential strategies and solutions that could be created, accepted, and modified to address the issues the co-researchers encountered effectively.

Keywords: Assessment, Participatory Action Research (PAR), Critical Emancipatory Research (CER), Problem-based Learning (PBL) theory.

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LIST OF ABBREVIATIONS/ACRONYMS

AFL	Assessment for Learning
ATP	Annual Teaching Plan
CAPS	Curriculum and Assessment Policy Statement
CDA	Critical Discourse Analysis
CER	Critical Emancipatory Research
DBE	Department of Basic Education
DoE	Department of Education
ERI	Educational Research and Innovation
PAR	Participatory Action Research
PBL	Problem-Based Learning
PCK	Pedagogical Content Knowledge
SADC	Southern African Development Community
SMT	School Management Team
SWOT	Strengths, Weaknesses, Opportunities and Threats

CHAPTER 1

INTRODUCTION AND BACKGROUND TO THE STUDY

1.1 INTRODUCTION

The study aimed to design a strategy to improve Grade 10 learners' academic performance in accounting using the principles of Assessment for Learning (AFL). This chapter introduced this project with a brief background to contextualise the problem statement. It also briefly discusses the study's rationale, purpose, research questions, methodology, and significance. It further outlines the theoretical and conceptual foundations that underpin the study.

1.2 BACKGROUND OF THE STUDY

This study designs a strategy to improve Grade 10 learners' academic performance in accounting using the principles of *AFL*. The learning assessment and co-curriculum can measure academic performance and achieve the bare minimum of any criterion to mark a learner's achievements (Alalwan et al., 2019; Vedel & Poropat, 2017). Improving Grade 10 academic performance in accounting is essential because it offers the foundation of accounting in FET phase, which gives them the concrete platform to build their academic accounting career. As a result, Grade 10 students are taught the fundamentals of accounting subject and critical abilities (Ngwenya, 2012; Scheuder, 2014). One of the South African policies (CAPS) promotes an active and critical approach to learning, where learners actively participate by showcasing and documenting their critical thinking abilities (DoE, 2011). Regarding CAPS for accounting, assessment is viewed as an integral part of teaching and learning, emphasising the continuous provision of feedback (DoE, 2011). Literature has revealed that AFL practices in classrooms remain an ongoing issue for teachers primarily because of the influence of summative assessment in their assessment (Carless, 2006; Harlen, 2005; Kanjee, 2009; Yorke & Knight, 2004).

As a result, studies conducted by Ramukumba (2010) and Thabethe (2009) revealed that teachers were not provided with external assistance to change their teaching and assessment practices, resulting in teachers relying more heavily on tests and

examinations as their assessment strategies. Therefore, this study will emphasise using AFL principles in the classroom since assessment is intertwined with teaching, and the two cannot be separated. However, Msiza et al. (2020) agree that teaching and assessment go hand in hand. In this study, the above process of integrating assessment as part of learning (not independently) is referred to as AFL. AFL is any assessment whose priority in its design and practice is to promote learners' learning (Flórez & Sammons, 2013). The AFL principles include self-regulation, dialogue, self-assessment, peer assessment and descriptive feedback (Hume & Coll, 2009; Malan & Stegmann, 2018). In South Africa, AFL is used to assist teachers and learners in modifying teaching to meet individual learners' academic needs (Mahlambi, 2021). However, the literature indicates that challenges hinder teachers in improving accounting Grade 10 academic performance using assessments for learning globally (Molise, 2021).

Teachers mainly focus on grading rather than the process of assessing itself. Assessment is not primarily about grading learners to achieve higher grades as teachers do, but assessment should focus on identifying the gaps and the mistakes. Secondly, using a more teacher-centred method is seen as one of the challenges that hamper good academic performance since the teaching and learning do not allow interactive lessons between learners and teachers (Erasmus & Fourie, 2018). Teachers are the primary authority figures in a teacher-centred teaching approach; therefore, this seems to be the extreme version. The third challenge is that there appears to be a developing culture of a lack of compliance with CAPS and assessment policy documents by the accounting teachers. Thus, giving out daily class activities and homework and providing feedback to learners seems to be regarded as too much workload by other teachers; this results in non-compliance with the Annual Teaching Plan (ATP), that requires more activities to keep track of learners understanding of the content covered in class (Grussendorff et al., 2014). The other challenge is that there seems to be a lack of dialogue in the Grade 10 accounting classroom, and this seems to widen the gap between Pedagogical Content Knowledge (PCK) and accounting practice.

Globally, researchers suggested and employed different strategies to address the abovementioned challenges; notwithstanding, the research also points out that implementing these strategies is still a concern in many countries (Carvalho et al.,

2015). One of the strategies mentioned was descriptive feedback that ensures learners' assessment provides learning opportunities and is not done mainly for grading purposes (Walvoord & Anderson, 2011). Descriptive feedback highlights gaps in understanding and specifically informs learners on improving their learning rather than listing what they got wrong, thus facilitating a reciprocal learning process between teachers and learners (Cranmore & Wilhelm, 2017). A study conducted by Al-Zube (2013) suggested that more use of teacher-centred methods in the classroom can be limited by teachers' practice of a learner-centred approach in their teaching and learning. The learner-centred approach is a classroom practice that emerges from a constructivist learning theory and challenges the teacher-centred approach practice in classrooms (Moate & Cox, 2015).

Peer and self-assessment are needed for progressive and successful lessons during teaching and learning (MacPhail & Halbert, 2010; Torrance & Pryor, 2001). Creative thinking is a collection of cognitive exercises people apply to a particular thing, issue, or circumstance. It requires one to use one's imagination, intelligence, insight, and ideas when facing challenges (Birgili, 2015). Critical thinking is the ability to look at events, conditions or thoughts carefully and make comments and decisions, studying the reliability and validity of the knowledge relating to standards of logic and the mind (Birgili, 2015). The literature further reveals teachers can use curriculum alignment as a process that aims to ensure coherence and consistency between the intended results as specified in the formal curriculum and teaching methods, assessment tasks, and learning activities in the classroom (Johnson et al., 2020). However, studies disclose that teachers can use a dialogic approach to outcast the lack of dialogue as a hindrance to interactive classrooms during teaching and learning. The dialogic approach is an ongoing talk between teacher and learners, not just a teacher presentation (Cui & Teo, 2021). A dialogic approach in the classroom will provide a space that accommodates learners lived experiences (Gillies, 2016).

Literature suggests that successful improvement of Grade 10 academic performance through AFL requires certain conditions to be considered, including collaboration amongst all education stakeholders. Every stakeholder plays a different, significant role in supporting the education system (Paine & McCann, 2009). However, for the AFL strategies to be implemented successfully, they must be implemented under certain conditions that the study intends to oversee in this project. Nevertheless, the

highlighted threats that could hinder the success of implementing AFL principles that require specific conditions were considered in this study.

1.3 RATIONALE OF THE STUDY

My interest in conducting this study stems from my experience as an accounting teacher. Accounting requires many skills and different pedagogical styles for effective teaching and learning. I recall when I was in Grade 12; our accounting teacher used to push us to achieve high grades in each test we were writing class and controlled test. That led us to focus only on the assessment questions, teaching and learning, and not on learning to understand accounting as a subject and acquired skills stipulated in CAPS. As a professional teacher, I have observed how my colleagues have been practising and not complying with the assessment policy in CAPS. The curriculum statement on the assessment programme for Grade 10 accounting specifies that formal assessment must cater to knowledge and comprehension at 30%, application and analysis at 40%, and synthesis and evaluation at 30% (DBE, 2011). This study argues for any AFL assessment whose priority in its design and practice is to promote learners' learning (Flórez & Sammons, 2013). The current practices of teachers do not consider learner agency during assessment practice. The non-compliance of teachers with assessment practices in accounting has contributed highly towards the poor learner achievement in accounting. Thus, the National Senior Certificate 2020 Examination Report (NCS, 2020) shows a decline in accounting performance from 78,4% in 2019 to 75,5% in 2020, showing a decrease of 2,9%, which when calculated in the context of the broader South African population translates to a high number of learners whose marks have decreased.

Some schools in my community have begun to dislike Accounting as a subject due to the low performance of learners in their assessments. As a result, enrolment in accounting has declined drastically. In some schools, for example, there were five (5) learners doing Accounting in Grade 10, ten (10) learners in Grade 11 and Grade 12 would have nine (9). This decline in accounting classes emanates from the attitude that learners have against the subject. Most learners dislike Accounting because they believe it is difficult, and teachers fail to recruit learners from Grades 9 to FET. This belief always results in a high failure rate. I do not know whether teachers lacked

knowledge of accounting content due to the poor teaching-learning methods in classrooms and expected good results from the assessments' feedback. The NSC results report for 2020 showed that from 2015 to 2020, there has been a decrease in bachelor passes from 40% and above to a diploma of 30% (DBE, 2021), showing that the current assessment processes used do little to promote optimal learner achievement in accounting.

1.4 RESEARCH PROBLEM

The study seeks to improve Grade 10 students' academic performance in accounting using AFL principles. There has been a high number of poor performances in Accounting F.E.T, and the study seeks to focus on the foundation of F.E.T Grade 10 Accounting. The literature indicates challenges in improving accounting Grade 10 academic performance using AFL globally (Molise, 2021). Teachers tend to treat assessment as an independent aspect away from teaching and learning in the classroom as they focus on grading over letting it assess itself. When assessment is treated as an independent aspect, it usually focuses on learning assessment, which sticks to or emphasises grading and evaluation. Therefore, this is in the indication that they are using less of a learner-centred approach during teaching and learning and have more use of a teacher-centred approach in their classrooms. Teachers are the foremost authority figures during teaching and learning. At the same time, learners are viewed as "empty vessels" who passively receive knowledge from their teachers through lectures and direct instruction (Erasmus & Fourie, 2018).

Therefore, using a teacher-centred approach in the classroom leads to the teachers widening the gap between theory and practice. However, the widening gap between theory and practice leads to contradictions in the policies advocated, such as CAPS and assessment policies (Booyse & Burroughs, 2014). Hence, assessment and CAPS policy stipulate that learners should be core creators of their knowledge (DBE, 2013). Teachers can only achieve that by ensuring a more learner-centred approach in the classroom rather than a teacher-centred one (MacPhail & Halbert, 2010; Torrance & Pryor, 2001). A lack of dialogue is one of the challenges mentioned by the literature, where there is less interaction between learners and the teacher, with no collaboration through building the lesson, as the lesson would be based on the banking education

system that ignores learners lived experiences (Mayo, 2011; & Paulo, 2018). The policy documents and learner-centred approach ensure that the PCK and accounting practice gap is no longer widening and can be bridged by encouraging dialogue in the classroom and ongoing teacher development.

1.5 RESEARCH AIM

This study aims to improve Grade 10 learners' academic performance in Accounting using the principles of AFL.

1.6 RESEARCH OBJECTIVES

The objectives of the study are as follows:

- To improve the assessment strategies Accounting teachers use to assess Grade 10 learners.
- To explore Accounting teachers' adoption of the principles of AFL to improve Grade 10 learners' academic performance.

1.7 RESEARCH QUESTIONS

- What assessment strategies do Accounting teachers use to assess Grade 10 learners?
- How does the adoption of the principles of AFL by accounting teachers improve Grade 10 learners' academic performance?

1.8 SIGNIFICANCE OF THE STUDY

According to Woodwall (2012), conducting research aims to find more knowledge and expand the existing body of knowledge by improving the academic performance in Grade 10 Accounting using the principles of AFL. This study will assist in theorising the teachers' understanding and use of AFL principles and how these principles can be practised to improve performance in accounting. The study is expected to benefit professional teachers, especially accounting teachers. Apart from helping teachers, the educational leaders, the Department of Basic Education (DBE), and the subject

advisors of the accounting subject will be aware of the teaching strategies teachers should use in teaching accounting effectively. In light of the above rationale and the significance of the study, the study hoped to improve the knowledge that is already known and fill the gap in the accounting research context. By filling the gap, it will drive people's attention to the importance of AFL. The study is significant in that, as an accounting teacher, it will improve my knowledge and understanding of the teaching of Accounting practices and theory in Grade 10. Additionally, the study allowed me to understand how to approach the teaching of Accounting in Grades 10, 11 and 12.

1.9 OVERVIEW OF LITERATURE REVIEW

The study's objectives were operationalised by reviewing the literature of respectable practices regarding education policy frameworks, AFL and the research findings. The literature reviewed was local, regional (the Southern African Development Community [SADC]), continental and global. Key concepts arose as constructs used in Chapter 5 to interpret the empirical data.

1.9.1 Justification for the need to develop a strategy to improve academic performance for Grade 10 accounting students using AFL principles

South African education policies such as CAPS highlight the use of AFL principles in the classroom as they suggest that accounting learners should be able to develop critical, logical, and analytical abilities and thought processes (DoE, 2003). Similarly, the AFL strategies prioritise the design and practice to promote learners' learning (Flórez & Sammons, 2013). Thus, according to the CAPS policy, "assessment is a continuous, planned process of identifying, gathering and interpreting information about the performance of learners, using various forms of assessment" (DBE, 2011). This policy encourages continuous assessment as a means of guiding and improving learning. It inspires AFL practices that provide feedback to teachers and learners, enabling them to make necessary adjustments to the learning process (DBE, 2011). In South Africa, AFL assists teachers and learners in modifying teaching to meet individual learners' academic needs (Mahlambi, 2021). A review of research into classroom assessment (Black & William, 2018) has shown that AFL is one of the most powerful ways of improving learning and raising standards. The development of this

AFL strategy is to improve the academic performance of Grade 10 accounting learners by eliminating the challenges that hinder good performance.

Teachers mainly focus on grading rather than the process of assessing itself. The other challenge is that teachers use more of a teacher-centred approach that hampers good academic performance since the teaching and learning do not allow interactive lessons between learners and teachers (Erasmus & Fourie, 2018), impacting teachers' lack of compliance with CAPS and assessment policy documents. The other challenge is that there seems to be a lack of dialogue in the Grade 10 accounting classroom, which seems to widen the gap between PCK and accounting practice.

1.9.2 Determining the components of such a strategy

In response to the above challenges, the global researchers suggested and employed different strategies to address the challenges identified above. Nevertheless, the research also points out that implementing these strategies is still a concern in many countries (Carvalho et al., 2015). The AFL strategy mentioned is descriptive feedback that ensures the assessment of learners provides learning opportunities and is not strictly for grading purposes (Walvoord & Anderson, 2011). A study conducted by Al-Zube (2013) suggested that more use of teacher-centred methods in the classroom can be limited by teachers' practice of a learner-centred approach in their teaching and learning. Creative thinking is a set of cognitive activities individuals use relating to a specific object, problem, or condition. It requires one to use one's imagination, intelligence, insight, and ideas when facing challenges (Birgili, 2015). Critical thinking is the ability to look at events, conditions or thoughts carefully and make comments and decisions, studying the reliability and validity of the knowledge relating to standards of logic and the mind (Birgili, 2015). Using curriculum alignment ensures coherence and consistency between the intended results as specified in the formal curriculum and teaching methods, assessment tasks, and learning activities in the classroom (Johnson et al., 2020). However, studies disclose that teachers can use a dialogic approach to outcast the lack of dialogue as a hindrance to interactive classrooms during teaching and learning. The dialogic approach is an ongoing talk between teacher and learners, not just a teacher presentation (Cui & Teo, 2021).

1.9.3 Exploring the conditions conducive to the successful implementation of the strategy

Effective planning, collaboration and teamwork between learners, teachers with different expertise in accounting, and other school stakeholders is required to ensure the successful implementation of the principles of AFL, which will foster collaboration and unity in schools with different performance levels to share teaching methods and suitable assessment strategies (DBE, 2012). However, the collaboration between schools and communities is also necessary to ensure that parents and educators are aware of the principles of good teaching and realise when learning outcomes and assessment outcomes are achieved in the accounting classrooms (Thomson, Smith-Tolken, Naidoo & Bringle, 2010:2). In addition, the study formulated a research team to address these challenges. The research team comprised the school community, members of society, and education officials. Experts from various sectors were needed to develop comprehensive working solutions for the identified problem, thus enhancing the 'wisdom of practice' (Shulman, 1986).

1.9.4 Identification of threats that might derail the implementation of the strategy

As noted, threats that could hinder the successful implementation of the strategy could be the limitations of resources, fear of change and lack of commitment from the co-researchers and district officials. Teachers' resistance to change, especially regarding teaching approaches, can hinder the success of this strategy. Time could also threaten the implementation of other AFL strategies, such as the learner-centred approach, as it requires more time. Still, due to work schedules and other guidelines, time is limited (DBE, 2012: 24). Also, a lack of collaboration between co-researchers and education stakeholders could hinder effective planning, exploration of practical techniques and suitable assessment strategies.

1.9.5 Demonstrating the indicators of success of the framework

The indicators of success from the best practices can be used as guidelines to identify gaps in the teaching of accounting to justify the need for an AFL strategy. The success of this strategy can be seen through improved accounting results, with learners

becoming creative and critical thinkers, which leads to improved education outcomes (Griffiths & Williams, 2009:35; DBE, 2012:8). There should be ideal involvement by parents and other stakeholders of the school in ensuring that learners acquire and apply accounting knowledge and skills in ways that improve their own lives, others' economic wellbeing are at the same time meaningful (DBE, 2011:4).

1.10 THE CONCEPTUAL FRAMEWORK UNDERPINNING THIS STUDY

The study will adopt the Problem-Based Learning (PBL) theory, a student-centred approach that states that learners learn about a subject by working with one another to solve an open-ended problem. PBL is a teaching method in which complex real-world problems promote student learning of concepts and principles instead of directly presenting facts and concepts. In addition to course content, PBL can promote the development of critical thinking skills, problem-solving abilities, and communication skills. PBL theory promotes enhancing student learning, developing students' higher-order thinking skills and fostering learners' social skills (Dolmans et al., 2005). Howard Barrows, who was involved in the early stages of the development of PBL at McMaster University in Canada, defines the concept in terms of specific attributes as being student-centred, taking place in small groups with the teacher acting as a facilitator, and being organised around problems (De Graaf & Kolmos, 2003). Several theoretical learning principles are discussed (cf. Chapter 3).

1.11 PARADIGM: INTERPRETIVISM

A paradigm reflects a worldview that explains what is appropriate for research and how it should be conducted (Clark et al., 2014). The most prominent paradigms used are critical, interpretive, and post-positivism paradigms. This study will use the interpretive research paradigm since it aims to explore Grade 10 learners' academic performance in accounting using the principles of AFL. The interpretive paradigm is the principle that human beings create meaning in their worlds, and the meaning is created as a result of communication with others (Gichuru, 2017). According to Nicotera and Field (2019), ontologically, the interpretive paradigm believes that there are multiple realities. Hence, that interpretive paradigm seeks to understand the practices happening in real-life situations. However, teachers must share their

assessment strategies to assess Grade 10 learners in accounting. Nicotera and Field (2019) state that the interpretive paradigm pursues the understanding of the world as it is affected by individuals' different personal experiences, enabling the researcher to capture teachers' lived experiences from their own perspectives.

1.12 RESEARCH APPROACH

This study will adopt a qualitative research approach to explore Grade 10 learners' academic performance in accounting using the principles of AFL. Ravitch and Carl (2020) assert that qualitative research is required when the data will answer the research questions and when the information required is based on beliefs, attitudes, and preferences. Qualitative researchers specialise in exploring, discovering, understanding and constructing meaning through participants (Ravitch & Carl, 2020). Participants must discuss and explain their assessment strategies to assess accounting learners in Grade 10. However, Mason (2017) states that qualitative research seeks to understand different perspectives and how they make meaning of them.

1.13 RESEARCH DESIGN AND METHODOLOGY

A study by Wheeler et al. (2020) asserts that PAR is well-documented in its uses for surfacing and addressing concerns around social, spatial and economic injustices with marginalised groups. PAR involves researchers and participants working together to understand a problematic situation and change it for the better (Johnson et al.,2019). However, PAR focuses on social change that promotes democracy and challenges inequality; is context-specific, often targeted on the needs of a particular group; is an interactive cycle of research, action and reflection; and constantly seeks to 'liberate' participants to have a greater awareness of their situation to take action. The main objectives of Action Research (AR) are to improve schools through personal growth and development of teachers and improvement of curriculum. It is also a consensus-oriented approach that believes educational problems can be resolved by improving teacher practices and curriculum for better knowledge, self-esteem, and curriculum (Daniel, 1997). The study seeks to contribute towards the development of teachers

and the improvement of assessment practices by adopting the principles of AFL and putting into practice the PAR stages (cf. Chapter 4).

PAR steps involve a spiral process of repeated circles that guide the process in inquiry and actions and inform the design of the methods (Loewenson et al., 2014). A study by Kemmis and McTaggart (2007) reveals that the steps involve planning, acting and observing the process and consequences of change, reflecting on these processes and outcomes, replanning, acting and observing, and returning to reflect. Nevertheless, in reality, the process might not be similar, where the steps follow each other in a neat spiral process but are fluid and overlapping (Kemmis & McTaggart, 2007). Each step is a collaborative spiral of participants' self-reflection, directed towards studying, reframing, and reconstructing social practices to secure and legitimate changes (Kemmis & McTaggart, 2007). This study discusses and explores the PAR steps (cf. Chapter 4).

1.14 SAMPLING

This study will use purposive sampling. Purposive sampling is the type where the participants are selected by choice, which might be the qualities that those participants have (Adukaite., et al., 2016). Six teachers from 2 secondary schools will be selected. The criteria for selection will be that these teachers teach Accounting in Grade 10 and are knowledgeable about teaching Accounting in Grade 10.

1.15 DATA GENERATION METHOD

The research design to be used and data generation methods are based on the studies context and co-researchers dependent including group discussions, workshops, meetings, and document analysis, which builds a cycle of learning, action and reflections (Loewenson et al., 2014). The methods allow the co-researchers to collectively generate knowledge, collaboratively share responsibilities and learn from one another. Gathering data and seeking to improve current societal issues leads to a greater understanding and knowledge of that society. Having the community involved in the process of creating change can lead to more cohesion and collaboration amongst members (Watters et al., 2014). Pictures, voice, video recording and photovoice will cumulatively be used at different stages to add additional

dimensions and to enrich data (Loewenson et al., 2014). The meetings and group discussions will be used in all phases of the research project, and the co-researchers will, in the first stage of research, collaboratively diagnose the identified problems, brainstorm ideas to draw the strategy of the process, develop an action plan, its implementation and intervention strategies (Cornwall & Jewkes, 1995). Documents guiding and supporting the study will continuously be analysed by reviewing and evaluating their framing of the study (Bowen, 2009). The last part would be workshops, which will be held during all phases of the research process to acquire new knowledge and skills, creative problem-solving skills, and innovation (Danley, 1999).

1.16 DATA ANALYSIS, INTERPRETATION AND REPORTING

The study uses Critical Discourse Analysis (CDA) to analyse, interpret and report the written, recorded and visual data. CDA is a cross-discipline developed in the early 1990s by scholars, including Theo van Leeuwen, Gunther Kress, Teun van Dijk and Norman Fairclough (Wodak & Meyer, 2015). CDA is found to be relevant to analysing and interpreting data based on its ability to critically uncover the social life meaning hidden in spoken and written words (Van Dijk, 1995) and its emancipatory tenants that align with PAR and critical theory underpinnings. CDA is defined as a process of analysis that critically examines how both the micro-social order, including language use, discourse, verbal interactions and communication, and the macro, including power, dominance and inequality, are enacted and reproduced by texts and talks in a social and political context (Van Dijk, 1995). CDA takes a political stance to expose and resist both the micro and macro social orders determined by the access to limited resources such as money, forces, status, knowledge and information by advancing its emancipatory discourse (Van Dijk, 2001).

Both micro and macro social orders may also be integrated into laws, rules, policies, norms, and consensus to be viewed as natural and legitimate (Van Dijk, 1995). Central to CDA is its position to go beyond the spoken and written words by uncovering hidden meanings underlying the texts and talks that shape the power in micro and macro social orders (Van Dijk, 1995). Similarly, Fairclough (2013), in his work, exposes the social and political ideologies of power and hegemony in language and discourse by analysing the hidden meaning of text and talks in a given context. In doing so,

Fairclough identified three central CDA analysis constructs: text and language, discourse practices and sociocultural practices (Fairclough, 2013). The CDA analysis approach is employed to decentralise the issues of power and dominance and promote equity amongst the marginalised and disempowered co-researchers (cf. Chapter 5).

1.17 ISSUES OF ETHICS

Ethical clearance and approval were obtained from the University of Kwa Zulu Natal (UKZN) before the commencement of the study (Beckmann, 2017; Stuart, 1998). Permission to conduct the study will be sought from the DBE in Kwa-Zulu Natal and subsequently from the school gatekeepers (Singh & Wassenaar, 2016). The purpose and objectives of the study will be explained to all participants and gatekeepers (Stuart, 1998). Letters of request to participate in the study will be sent to potential participants. They will, therefore, consent to participate in the study by signing informed consent forms. Participants will have the right to autonomous decision-making and be protected from harm and abuse (Singh & Wassenaar, 2016; Stuart, 1998). The confidentiality and anonymity of the site and participants will be agreed upon by participants (Bussu et al., 2021; Dube et al., 2014). Pseudonyms will be used for all participants for anonymity (Bussu et al., 2021; Dube et al., 2014). Data ownership, both during the research process and the conclusion of the program, will be decided upon by co-researchers (Dube et al., 2014). All the documents used for the research process will be safely kept in a stored place.

1.18 VALIDITY, RELIABILITY AND RIGOR

Given the design approach, the methodology employed and the theory guiding the study, the quality of the research process is not determined by the objectivity aspects of validity, reliability, rigour and others (Baum et al., 2006). The quality of PAR research is determined by the credibility and trustworthiness of the research processes and findings (Qhosola & Mahlomaholo, 2022). PAR is a transparent research process where co-researchers are co-creators of knowledge to solve their challenges and change their lives through democratic, open conversations and discussions that allow more understanding and valued contributions to emerge (Kemmis & McTaggart,

2007). However, the research process and findings are transparent reflections of what the co-researchers contribute and their lived experiences, strengthening the credibility and trustworthiness of the research process. PAR is a cyclical process of planning, acting, observing, evaluating and replanning; therefore, the consistency of the process will strengthen the credibility and trustworthiness of data and reflections of the findings (Baum et al., 2006; Kemmis & McTaggart, 2007;). Further, the involvement of different stakeholders and the use of diversified data generation methods contribute to the various forms of information, knowledge and experiences to strengthen the credibility and trustworthiness of the research process and findings (Mertler, 2012). Therefore, the interconnectedness, collectiveness and collaborativeness of PAR data generation methods align with the posthumanism theory principle that does not focus on the objectivity model of the research process but on knowledge production (Ulmer, 2017).

1.19 ANTICIPATED LIMITATIONS OF THE STUDY

The research design and methodology to be used, the study's findings will be contextualised to the research site and will not be generalised into other contexts. However, the knowledge and experience gained can be transferred to other members and communities by the co-researchers (Tetui et al., 2017). Participatory Action Research (PAR) is a complicated and time-consuming process that can lead to potential co-researchers not being interested in forming part of the project. Adequate information and understanding of the type of research program to be engaged in will be discussed in the early engagement stages for transparency of the process. PAR is a developmental and emancipatory research methodology involving previously disadvantaged and excluded communities collaborating with other influential stakeholders, which could contribute to a conflict of interest among some team members. Therefore, raising awareness before the commencement of the research process is vital to address issues of power, bias, relations, and equity by all members.

1.20 DELIMITATION OF THE STUDY

The nature of the study is limited to two rural high schools in the UGU District and some community members in the Kwa-Zulu Natal Province. Therefore, the findings

will be limited to the study area and not be generalised to other schools and communities.

1.21 LAYOUT OF CHAPTERS

Chapter 1 focused on the introduction, background, problem statement, research question, aim and objectives of the study.

Chapter 2 focused on the theoretical framework, operational concepts and related literature.

Chapter 3 focused on the study's operational concepts and related literature review.

Chapter 4 presented the research design and methodologies and explained how the generated data were analysed.

Chapter 5 is devoted to the data analysis and the presentation and interpretation of the results towards the strategy to improve students' academic performance in Grade 10 using AFL principles.

Chapter 6 presents the conclusions, a summary of the findings, and recommendations of the study.

1.22 CONCLUSION

In this chapter, I introduced improving Grade 10 students' academic performance in accounting research topic. A framework for the study's justification, objectives, research questions, methodology, and importance of the study was also provided. The investigation's theoretical and conceptual underpinnings have been discussed in this chapter. Consequently, the following chapter will examine Critical Emancipatory Research (CER) theory as the study's theoretical foundation, as well as the historical context of CER, its goals, its many formats, ontology, epistemology, the researcher's function, their interaction with participants, and the research rhetoric.

CHAPTER 2

THEORETICAL FRAMEWORK

2.1 INTRODUCTION

Chapter 1 introduces how the study seeks to design a strategy to improve Grade 10 learners' academic performance in accounting using the principles of Assessment for Learning (AFL). A framework for the study's justification, objectives, research questions, methods, and importance were also covered. This chapter focuses on the theoretical and conceptual foundations that underpin the study. The theoretical framework represents the study's broad concepts, including more focused concepts related to using evaluation principles for learning. As a result, I will examine CER theory in this chapter as the theoretical foundation for the investigation, as well as its historical context, goals, various formats, ontology, epistemology, the researcher's function, interaction with participants, and research rhetoric.

2.2 THE HISTORICAL ORIGIN OF CRITICAL EMANCIPATORY RESEARCH (CER)

The study by Machin and Mayr (2012) highlights that CER assumes that power relations are discursive. They indicate that power dynamics are utilised through language and communication (Machin & Mayr, 2012). The Frankfurt School of thought emerged in Germany in the late 1920s and gave rise to CER (Carrette & Keller, 1999). Thus, to carry on the Marxist tradition, Herman established the Frankfurt School in 1923 (McLaughlin, 1999:109-139). According to Nkoane (2012), the theory of CER has its roots in several traditions, such as Marx's critique of class structures and socioeconomic conditions, Habermas' idea of emancipatory knowledge, and Freire's transformational and emancipatory pedagogy. Father of CER Habermas contends that understanding is influenced by power dynamics in society (Field, 2018). However, a study conducted by Wang (2018) indicated that Habermas developed.

CER is used to improve the participation of subdivisions of society that were not participating in decision-making related to educational issues. Field (2019) discloses that critical theory is a philosophical and social theory that aims to enlighten and

criticize society, culture, and politics and seeks to identify and compete against power relations that preserve injustice and domination. Thus, it challenges the positivist attitude of objectively examining systems of supremacy and the inevitable hope that it will enhance awareness of social imbalances, thus enabling self-empowerment and social transformation (Dube & Hlalele, 2018).

Critical theory inspires the progress of conscious mistrust and a critical attitude at all levels. On the other hand, it seeks human emancipation by liberating individuals from conditions that enslave them (Horkheimer, 1982) and shifting systems that regularly oppress them (Field, 2019). Asghar (2013) views critical theory as a philosophical and social theory that seeks to understand and disapprove of society, culture, and politics from a viewpoint that is critical of the status quo and tries to identify and challenge power structures that uphold inequality and oppression. Therefore, the origin of CER can be traced back to critical theory, which aims to challenge the status quo and empower marginalised groups. It was born out of the constraints of conventional research methodologies and aims to use research as a weapon for empowerment and social change. The relevance of the critical theory to this study is to unpack the social injustices and power relations that hinder improvement in Grade 10 students' academic performance in accounting using the principles of AFL.

CER encourages equality and equity in all its forms; it sets out to advocate for social justice, freedom, and peace and changes people's hearts and perspectives (Foulger, 2010:135). This is set out to be essential to set conditions necessary to emancipate learners to confront lived experiences such as poor performance. CER can help address challenges that learners and teachers may encounter during teaching and learning. One of the challenges is the use of a teacher-centred method. Teachers use more of the teacher-centred method, which results in gaining power and control over teaching and learning in class. They seemed to be the leading authority figures during the lesson, with no interaction with learners. Teacher-centredness restricts the freedom and engagement of learners, which is the opposite of emancipation. Therefore, CER examines power as the foundation of social inequalities and injustices. Using CER, I looked at how power is distributed amongst teachers and learners, who has it and how it is exercised.

However, using the teacher-centred method in the classroom leads to the teachers widening the gap between theory and practice, which leads to contradictions towards

policies such as CAPS and assessment policy (Booyse & Burroughs, 2014). The use of the teacher-centred method widens the gap between teaching and learning that takes place in the classroom. In this instance, teachers hold the power over learners that does not allow the interactive lesson to occur in the classroom. This method will only enable teachers to have leading authority in the classroom and look at learners as empty vessels who passively receive knowledge from their teachers as direct instruction without a proper integration between theory and practice. Hence, teaching and assessment seem separate entities where learning is only measured through objective test assessments.

The lack of interaction between learners and teachers results in a lack of dialogue, a challenge restricting both teachers and learners, which occurs when teachers use the banking education system that ignores learners' lived experiences (Freire, 2018). CER views this as oppression and misuse of power by teachers over their learners, whereby teachers use their powers to control everything during teaching and learning. They view learners as empty vessels and shy away from learners' reflexes. Therefore, CER aims to examine how oppression is sustained and reproduced and how it can be resisted and overcome. It will also seek to understand one's role in reproducing social inequalities and injustices and promote more equitable social relations.

CER focuses on power dynamics and inequality. Power imbalances in the classroom can take many forms, such as between a teacher and a learner relationship, cultural biases, and unequal access to resources. Therefore, CER seeks to critically investigate and challenge these power inequities to build a fairer and healthier learning environment. However, with CER, the study aims to empower the marginalised group (learners) by amplifying their voices and encouraging self-determination. In the classroom, this can allow learners to engage in critical thinking, problem-solving, and decision-making, allowing teachers to promote a feeling of agency and empower learners to become active participants in their own education, where they will use the principles of AFL.

CER is a framework that emphasizes the importance of critical thinking and social justice in education. It aims to empower marginalised and oppressed groups by challenging dominant power structures and promoting equitable access to education. In this sense, it shares common ground with AFL, which prioritizes student agency and empowerment. As mentioned before, AFL involves providing feedback to students

to help them improve their learning. This feedback can be in the form of formative assessment, which allows students to adjust their approach to learning based on the feedback they receive. Therefore, CER supports using AFL, as it can help students develop a critical perspective on their own learning and encourage them to challenge dominant narratives.

2.3 DIFFERENT FORMATS OF CRITICAL EMANCIPATORY RESEARCH (CER)

The format of CER can vary significantly based on the particular environment, research issue, and project objectives. Examples of CER forms are as follows:

To begin with, immersion in a specific social context or community is a vital component of the critical ethnography research approach, which aims to provide a more profound knowledge of the experiences and viewpoints of those living there (May, 1997). Critical ethnography highlights the importance of considering oppressive structures and power relations when interpreting study findings. Secondly, the critical feminist approach, also known as feminist criticism or feminist theory, is an analytical framework that examines literature, culture, society, and other aspects of life through a feminist lens. It aims to uncover and challenge the underlying power structures, gender inequalities, and patriarchal norms that perpetuate the oppression of women and marginalised genders (Enloe, 2015). A critical feminist approach acknowledges that gender is a social construct and emphasizes the importance of intersectionality, recognizing that gender intersects with other social categories such as race, class, sexuality, and ability. This approach highlights how different forms of oppression intersect and compound one another, creating unique experiences for individuals (Vachhani, 2012).

The third approach is a critical race approach, also known as critical race theory, which is a framework that examines and challenges how race and racism are embedded in social, political, and legal systems (Kobayashi, 2013). It emerged as a movement within legal scholarship in the United States in the 1970s and has since expanded to various disciplines, including sociology, education, and literature (Gold, 2016). By employing a critical race approach, scholars, activists, and individuals aim to understand the complex ways in which race and racism shape society, challenge systemic inequalities, and work toward a more equitable and just world for all individuals, particularly those who have been historically marginalised and oppressed

based on their racial identity. Fourth is critical community-based research (CBR), a research approach that involves collaboration between researchers and community members to address community concerns and generate knowledge that can lead to positive social change (Antrop-González & De Jesús, 2006). CBR recognizes the expertise and lived experiences of community members. It aims to empower communities by involving them in the research process, from problem identification to implementation and evaluation of interventions. Sandler (2007) asserts that critical community-based theory combines the critical analysis of power relations and social injustices with community-based research's participatory and empowering elements. It recognizes that communities are not homogeneous and that power relations exist within and among community members. By engaging community members as active participants in research, critical community-based theory seeks to challenge power imbalances, amplify marginalised voices, and promote social justice.

Fifth is critical accounting research (CAR), which refers to the examination and analysis of accounting practices, standards, and policies from a critical perspective. It involves questioning and challenging the accounting field's underlying assumptions, biases, and power dynamics (Chiapello, 2017). Rahaman (2010) critical accounting researchers aim to uncover accounting practices' social, economic, and political implications. They question whether accounting is an objective and neutral discipline or if it serves particular interests and reinforces existing power structures. They often explore the role of accounting in shaping economic inequality, environmental sustainability, social justice, and corporate governance.

2.4 ONTOLOGICAL STANCE OF CRITICAL EMANCIPATORY RESEARCH (CER)

Kivunja and Kuyini (2017) define ontology as the philosophical inquiry into whether reality or knowledge exists and how we might best interpret it. According to Ryan (2018), ontology is related to the values a researcher holds about what is real and what someone considers to be true. As a result, ontology refers to a researcher's opinions about what is recognized as a factual reality. The critical paradigm's ontological presupposition is historical realism. According to historical realism, reality and knowledge are affected by social, cultural, ethnic, historical, and economic

circumstances, and what is taken or produced as actual reality is impacted by power holders or proponents of a particular knowledge (Guba & Lincoln, 1994). In today's society, these historical realities are incorrectly accepted as accurate and unchallengeable (ibid). Although the paradigm thinks that social reality is dynamic and ever-changing (Chilisa & Kawulich, 2012), this amounts to a culture of promoting uneven power relations, hegemony, and alienating, repressive conditions for marginalised groups.

CER's ontological perspective is inherently constructivist and anchored in critical theory (White, 2011). However, it understands that reality is socially produced and formed by power dynamics and social institutions rather than being objective and independent of human experience. According to CER, individuals and communities have unique experiences and perspectives moulded by their social and historical circumstances. As a result, it rejects the idea that there is a single objective truth or reality that can be discovered through study. Instead, it emphasizes the significance of understanding individuals' and communities' subjective experiences (Denzin & Lincoln, 2011).

Furthermore, CER recognizes the presence of power dynamics in social connections, which can perpetuate inequality and oppression. It seeks to expose and challenge these power systems by providing oppressed people a voice and campaigning for social change. As a result, the ontological perspective of CER is constructivist, emphasizing the necessity of understanding individuals' and communities' subjective experiences and the impact of power dynamics on social structures and relationships.

2.5 EPISTEMOLOGICAL STANCE OF CRITICAL EMANCIPATORY RESEARCH (CER)

Green (2017) defines epistemology as "a component of a research paradigm that speaks to the study of knowledge, its origin or how it came about, and the justification of having certain beliefs about knowledge and using certain methods to find this knowledge." Subjectivism underpins epistemology. Subjectivism is the belief that knowledge is not value-free; it is not free of external ideas or objective truth, implying that the researcher's biases and positionality are visible in the research. However, Mwangi et al., (2018) assert that reality or knowledge is produced through ongoing

interaction between the researcher and the researched. As the researcher and participants are intersubjective and linked in the research, knowledge is thus transactional and subjectivist, and findings are value-mediated. This theory argues that knowledge is an interactive subjective exchange of ideas, attitudes, and points of view between the researcher and the research subject. The research conclusions show what is the most important between these two agents.

However, the epistemology of CER is inextricably linked to its ontological stance, which emphasizes the socially constructed form of reality and the significance of connecting with the viewpoints and experiences of oppressed people. According to Lösch, Schröder, and Steffens (2016), CER adopts an interpretive approach to knowledge production, understanding that knowledge is placed and formed by social contexts and power relations. CER seeks to question dominant knowledge paradigms and develop more inclusive and egalitarian knowledge; this necessitates connecting with multiple views and knowledge systems, including those historically excluded or underrepresented in academic study. It also entails taking a critical approach to knowledge production, scrutinizing the underlying assumptions, biases, and power dynamics that impact research outputs (Nkoane, 2012).

One of the significant epistemological concepts of CER is reflexivity, which entails critically assessing the researcher's positionality and prejudices and identifying how these factors may influence the study process and conclusions. Reflexivity also entails seeing participants as active partners in the research process rather than passive subjects of inquiry (Reinhart & Reuland, 1993). Another fundamental premise of CER is social justice, which highlights the need to use research to challenge oppressive structures and promote equality and justice (Green, 2017), entailing working to create opportunities for marginalised communities to become change agents in their own lives and communities, as well as advocating for laws and practices that promote social justice. As a result, the epistemology of CER entails taking an interpretive approach to knowledge production, engaging with multiple views and knowledge systems, exercising reflexivity, and striving toward social justice and equity.

2.6 ROLE OF THE RESEARCHER IN CRITICAL EMANCIPATORY RESEARCH (CER)

The researcher's role in CER is to question power systems, empower underprivileged populations, and generate information that leads to social transformation (Asghar, 2013). Unlike traditional research methodologies that may promote objectivity and impartiality, CER recognizes the intrinsically political nature of research and the role of the researcher in determining the research process and findings.

The researcher in CER is viewed as a collaborator and facilitator rather than an expert or authority (Eis, Lösch, Schröder & Steffens, 2016). The researcher collaborates with community people and other stakeholders to establish research topics, develop research techniques, and analyse findings. The researcher is also accountable for critically assessing their positionality and prejudices and attempting to resolve power imbalances in the research process. The researcher in CER must also advocate for social justice and equity (Forsythe et al., 2017). This may entail communicating research findings with community members, policymakers, and other stakeholders to affect policy and practice. It may also entail questioning dominant narratives and power systems by promoting the experiences and viewpoints of underrepresented communities. As a result, the researcher's responsibility in CER is to collaborate with marginalised populations, challenge power systems, and generate information that leads to social transformation and empowerment. In CER, the researcher's role is to support and participate in a collaborative and participatory research process that strives to challenge power systems and empower underprivileged populations. The researcher is not an impartial observer of the research process but a critical and reflective participant.

To begin, CER requires close collaboration with communities to create research topics, design the research, and analyse the findings. As co-researchers, the researcher must collaborate with community members and appreciate their expertise and viewpoints. Second, the researcher must acknowledge and fight power imbalances and structural inequalities within the research context. They must critically assess their own researcher positionality and prejudices and try to resolve power imbalances through collaborative and participatory research techniques (Nkoane, 2012). Third, the researcher must seek alternative information that challenges mainstream narratives and power systems, acknowledging and appreciating

subjective experiences and viewpoints and attempting to include these viewpoints in the research process.

Fourth, it promotes social change, with the researcher using study findings to advocate for social change and empower underprivileged populations (Mahlomaholo, 2009). This includes distributing research findings to a broader audience, participating in policy and advocacy efforts, and addressing the underlying causes of socioeconomic disparities. As a result, in CER, the researcher must enable a collaborative and participatory research process that questions power structures, generates alternative knowledge, and advocates for social change.

2.7 RELATIONSHIP WITH PARTICIPANTS IN CRITICAL EMANCIPATORY RESEARCH (CER)

Collaboration, mutual respect, and shared power describe the interaction between the researcher and the participant in CER. Unlike traditional research methodologies, which may regard participants as passive objects of study, CER stresses the relevance of participants' knowledge, experiences, and viewpoints (Kincheloe & Steinberg, 2002). The researcher and participant collaborate to generate study questions, design the research, and interpret the findings. The researcher must respect and value the participant's expertise and experiences and collaborate as co-researchers (Watson & Watson, 2011).

The researcher must recognize and rectify any power imbalances between them and the participants, recognising their skills and perspectives and attempting to include their opinions in the study process (Mahlomaholo, 2009). The researcher must treat the participants with dignity and respect, appreciating their unique experiences and opinions. The researcher must carefully listen to the participants and implement their suggestions into the study process (Lynch, 2000). The researcher must work to empower the participants by allowing them to engage in the research process and sharing research findings with them. Working with the participant to identify areas for improvement and advocating for societal change is part of this process. As a result, collaboration, shared power, mutual respect, and empowerment characterize the researcher-participant interaction in CER. The researcher must endeavour to

recognize and address power imbalances and actively engage participants in the research process, respecting their expertise and opinions.

2.8 OBJECTIVES OF CRITICAL EMANCIPATORY RESEARCH (CER)

CER seeks to identify and confront oppressive social systems, empower oppressed groups via study and analysis, and promote social change (Nkoane, 2012). CER aims to reveal the power dynamics that contribute to the marginalization of particular groups in society. It seeks to challenge dominant power and privilege structures and create a more equitable distribution of resources and opportunities (Young & Venkatesh, 2021). Nkoane (2012) defines CER as research that attempts to empower underprivileged groups by giving them a voice in the research process and validating their experiences and opinions. This can help combat the systematic exclusion of marginalised groups from the research process and encourage their agency to change their lives and communities. CER seeks to foster social change by recognizing and addressing the core causes of injustice and marginalization. It aims to advocate legislative changes, organizational reforms, and other activities that increase social justice and equality.

CER emphasizes the role of critical thinking and reflexivity in the research process. It urges researchers to be conscious of their own biases and assumptions and explore how their study may perpetuate or challenge existing power systems (Young & Venkatesh, 2021). Thus, CER attempts to contribute to the larger objective of social justice by recognizing and fighting oppressive structures and empowering oppressed populations. It aspires to give a platform for underrepresented views and perspectives to be heard and acknowledged while simultaneously working to create a more equal and just society.

2.9 THE RHETORIC OF CRITICAL EMANCIPATORY RESEARCH (CER)

Rhetoric is the research language because it involves mutual respect, humanity, and participant care. The research language of CER is centred on contesting dominant narratives, empowering oppressed populations, and pushing for social change (Rasmussen, 2020). CER language and discourse are defined by a dedication to social justice, equality, and human rights (Rasmussen, 2020).

The rhetoric of CER includes questioning prevailing narratives and power systems by providing alternative knowledge that centres on the viewpoints and experiences of oppressed communities. The research language must address and oppose social disparities, injustice, and oppression. CER discourse must empower underrepresented populations by recognizing their skills, viewpoints, and voices. The research language must be inclusive, respectful, and culturally sensitive. CER strives to generate knowledge that may be used to advocate for social change and confront systemic injustices. The language utilised in the research must be clear, concise, and accessible for the findings to be widely distributed. CER rhetoric must incorporate reflexivity, recognizing the researcher's positionality, prejudices, and assumptions (Lumsden, 2019). The language used in the research must be clear about the researcher's involvement in the research process and the potential consequences for the researcher and the participant (Lumsden, 2019).

2.10 CONCLUSION

The theoretical underpinning that informed the investigation was discussed in Chapter 2. The employment of CER was supported in this chapter, and it was also thoroughly explored. This chapter covered the theoretical and conceptual foundations that underpinned the study. The theoretical framework presented the study's broad concepts, including focus concepts relating to the evaluation of principles of assessment for learning. As a result, it examined CER theory as the theoretical foundation for the investigation, as well as its historical context, goals, various formats, ontology, epistemology, the researcher's function, interaction with participants, and research rhetoric. The next chapter examines the literature from South Africa, the SADC, the African continent, and internationally on the best approaches for enhancing Grade 10 students' academic performance in Accounting. The following chapter will go over five objectives and criteria that have been developed and will describe each one in detail. However, the definition and explanation of operational principles will serve as the beginning point. This discussion will guarantee that the concepts are understood in light of the study's background.

CHAPTER 3

REVIEW OF THE RELATED LITERATURE

3.1 INTRODUCTION

The previous chapter looked at the theoretical framework that provided insight into the overarching theoretical and conceptual foundations that underpins this study. This section reviews the literature on the best practices in improving Grade 10 students' academic performance of Accounting in South Africa, the SADC, the African continent, and globally. This section will focus on the five objectives and strategies developed to explain each clearly. These ideas will be employed in Chapter 4 to make sense of the empirical data. However, the starting point will be defining and discussing the operational concepts. This discussion will ensure the concepts are understood in the study context and guide the development of constructs necessary for data generation and analysis. The literature review is a systematic search to evaluate the existing literature in a particular topic area. According to Kothari (2004), a literature review allows the researchers to find out what has been done regarding the problem being investigated to ensure that duplication does not occur. Creswell (2007) explains that a literature review allows the researcher to familiarise themselves with the latest developments in the area of research.

3.2 DEFINITIONS AND DISCUSSION OF OPERATIONAL CONCEPTS

3.2.1 Improve

To improve is to bring something into the most desirable or excellent condition. Improvement is implemented by revision, addition, and change (Gomez & Bernet, 2019). Improvement is an increase in value, condition, or quality (De Spinoza, 2012). Improve is to become better than before and make something/somebody better (Oxford Dictionary). To improve academic performance, first, you must efficiently measure and communicate student performance to all interested parties and teachers, students and guardians (Longman Dictionary). Assessment policies (CAPS) are crucial in shaping the curriculum learning outcomes and improving any subject, including accounting. The curriculum assessment policy ensures that the improvement

in accounting is driven by providing constructive feedback to learners (DBE, 2011). Feedback helps students understand their strengths and weaknesses in accounting and allows them to make necessary improvements.

3.2.2 Grade 10

The tenth grade, sometimes known as Grade 10, is the tenth year of school following kindergarten or the tenth year following the first introductory year after beginning compulsory schooling (Machaba, 2016). Learners in many parts of the world are 15 or 16 years old, depending on their birthday. In contrast, it is the third year of high school in most South Australian public schools (Oxford Dictionary). In Denmark, Grade 10 may refer to an extra year of primary education. Previously, Grade 10 was mainly for children who struggled in primary school and needed an additional year to prepare for high school. Still, it is generally popular among challenged and gifted students and is usually attended at a particular type of boarding school (encyclopaedia). In South Africa, Grade 9 represents the completion of a student's General Education and Training phase (Alex & Mammen, 2012). South African children are obligated to attend school until they reach the age of fifteen or until they complete the General Education and Training phase, whichever comes first (DBE, 2011). Students can continue secondary school until the twelfth grade through Further Education and Training (Baidoo, 2019).

3.2.3 Academic performance

The learning assessment and co-curriculum can measure academic performance and achieve the bare minimum of any criterion to mark a learner's achievements (Alalwan et al., 2019; Vedel & Poropat, 2017). Academic performance is routinely measured through examinations or continuous assessments, although no widespread agreement exists on how it should be evaluated or which parts are most significant (Oxford Dictionary). Hincapie et al. (2018) consider academic success a teaching methodology and claim that when PBL is employed to increase academic achievement and critical thinking, good results are obtained. Similarly, Karrera et al. (2019) emphasize the relevance of utilising instructional methodologies such as project work to increase academic achievement in Primary Education. Other studies provide

empirical data on the influences on academic performance, such as the mean socioeconomic and cultural level of the school, school size or teacher-student ratio, as well as school process factors such as grouping students based on academic ability, the methodology, and the learning environment (Meunier, 2011; Payandeh-Najafabadi et al., 2013; Perry & McConney, 2010). The CAPS policy ensures academic success by establishing criteria and standards for evaluating learners' knowledge, skills, and achievements in a particular subject (DBE, 2011). As a result, rules specify how assessments will be conducted, what types of assessments will be employed, and how learners' performance will be monitored and graded.

3.2.4 Defining assessment

The objective of assessment is to monitor progress and provide feedback, diagnose or remediate learning difficulties, choose, guide, support learning, certify, and promote (DBE, 2003). Assessment is vital in teaching and learning to evaluate learning against specific objectives. (DBE, 2008) Assessment is a continuous, organized process of identifying, gathering, and interpreting information about the learner's performance in terms of results. Assessment is recognized as an intrinsic aspect of teaching and learning in the National Curriculum Statement, with a greater emphasis on ongoing formative assessment (DoE, 2008). According to Beets (2012), the function of assessment has moved from being dominated by end-of-term examinations and tests to a greater emphasis on continuous classroom evaluation.

3.2.5 Assessment for Learning (AFL)

AFL specifically looks at its principles, such as self-regulation, self-assessment, peer assessment and descriptive feedback (Hume & Coll, 2009; Malan & Stegmann, 2018). AFL is any assessment whose priority in its design and practice is to promote learners' learning (Flórez & Sammons, 2013). Therefore, in this study, I will use the principles of AFL to design the strategy to improve academic performance in Grade 10 Accounting. In South Africa, AFL assists teachers and learners in modifying teaching to meet individual learners' academic needs (Mahlambi, 2021). AFL is one of the most essential reasons for assessment. It is not the only goal and should be distinguished from the evaluation of learning, which is done for the purposes of grading and reporting

(ARG, 1999). A review of classroom assessment research (Black & Wiliam, 2018) revealed that AFL is one of the most powerful means of increasing learning and boosting standards.

AFL is a teaching and learning strategy that generates feedback that is then used to improve student performance. Students get more engaged in the learning process, as a result of which they build confidence in what they are supposed to learn and at what standard. One approach to think about AFL is to 'close the gap' between a learner's current condition and where they want to be regarding learning and success. Skilled teachers design tasks that assist students in accomplishing this. AFL entails learners being more involved in learning and beginning to 'think like a teacher'. They are more active in thinking about where they are now, where they are heading, and how to get there.

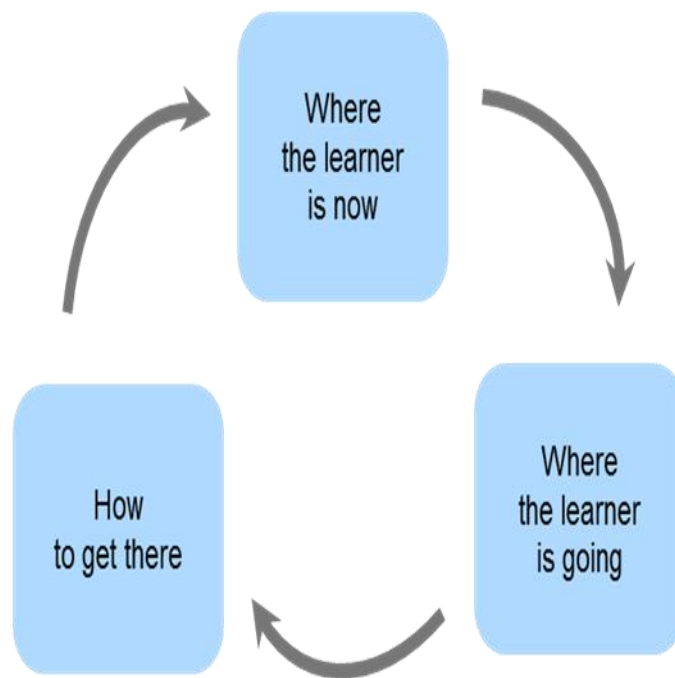


Figure 3.1: AFL cycle (Source: Berry, 2008:16)

Effective teachers incorporate evaluation for learning as a natural element of their classes, deciding how much or how little to use the strategy. AFL can be tailored to the age and ability of the participants. Improvements in student performance on summative tests and examinations are closely related to AFL methodologies. According to research, these tactics are especially beneficial to low-achieving pupils—the link between formative and summative evaluation and AFL. Formative assessment has always been strongly related to AFL because asking and providing feedback helps 'form' or 'shape' student learning.

3.2.6 Principles of Assessment for Learning (AFL)

Descriptive feedback emphasises gaps in comprehension and advises students on how to enhance their learning rather than stating what they got wrong, fostering a reciprocal learning process between teachers and learners (Cranmore & Wilhelm, 2017).

Second, peer and self-assessment - peer assessment are considered particularly beneficial in providing further formative feedback. It is argued that when observations regarding their work come from a peer rather than a teacher, students accept them more readily. Andrade and Du (2007, p. 160) define self-assessment as a "process of formative assessment during which students reflect on and evaluate the quality of their work and learning, judge the degree to which they reflect explicitly stated goals or criteria, identify strengths and weaknesses in their work, and revise accordingly."

Thirdly, the learner-centred approach developed from constructivist learning theory and superseded teacher-centred classroom practices (Moate & Cox, 2015). This strategy, according to Ahmad (2016, p. 79), "appeals to learner needs and interests, thereby motivating continuous learning."

The fourth technique is dialogic - the dialogic approach is an ongoing conversation between the instructor and learners rather than only a teacher presentation (Cui & Teo 2021). Teachers can use dialogue to elicit learners' every day, 'common sense' viewpoints, engage with their emerging ideas, and assist them in overcoming misunderstandings.

Finally, creative and critical thinking is a series of cognitive activities humans employ to relate a particular object, situation, or condition. When faced with a dilemma, one

must apply imagination, intelligence, insight, and ideas (Birgili, 2015). Critical thinking is the ability to critically examine events, conditions, or thoughts and make conclusions based on the reliability and validity of knowledge linked to logic and mind standards (Birgili, 2015).

3.2.7 Accounting

Accounting used to focus on bookkeeping, where teachers only taught learners to produce correct answers instead of being critical thinkers and by memorizing transactions that occurred every day (Qhosola, 2016). As a result, Ngwenya (2012) stated that accounting teachers had mostly taught the mechanical aspect of accounting rather than the scientific aspect, which she considers the most significant element of accounting. Accounting is concerned with the rational, systematic, and correct selection and recording of financial information and transactions (DBE, 2011). Accounting also includes preparing, analysing, interpreting, and disseminating financial statements and managerial reports for interested parties. According to Mohamed and Lashine (2003), accounting systematically records financial transactions and presents relevant business information.

According to CAPS policy, accounting assessment collects valid information about learners' knowledge, abilities, values, attitudes, and ability to make meaningful and informed personal, collaborative financial decisions in economic and social environments (DBE, 2011). The policy says that accounting education and evaluation should address the recording, reporting, and evaluating of financial data and encourage critical thinking about various accounting concerns. Accounting teaches essential skills that will equip students for success in several careers. Teachers must consider these skills when organizing teaching, learning, and evaluation activities (DBE, 2011).

Steyn and Wilkinson (1998) discovered that the NCS curriculum design is based on diverse curricular theories that define the following theoretical philosophies for accounting as a subject in South Africa. Behaviourism theory holds that each lesson should result in a desirable change in a learner's behaviour (Jacobs, 1999). Furthermore, Geyser (2000) claims that this theory has qualities that reflect the outcomes of learners, such as demonstration, collecting, analysis, and identification.

As a result, accounting students are expected to actively participate in teaching and learning and exhibit, gather, and observe crucial information.

Social re-constructivists think there is a need to transform, empower, and liberate people from their current positions of power (Steyn & Wilkinson, 1998). This ideology is consistent with the first principle of the National Curriculum Statement (NCS), which is social transformation, which attempts to remedy historical injustices through redress and equal opportunity for all South African residents. As a result, this acknowledges that learning is widely regarded as a beneficial process. Accounting students will be transformed by the knowledge they gain in the classroom.

Constructivism is based on the premise that students should help build knowledge relevant to their lived experiences (Seifried, 2012). Constructivist learning theory emphasizes the role of learners in actively participating in activities that help them construct their knowledge, where the learning environment is matched with the learning outcomes, resulting in independent learning (Ferreira et al., 2012; Seifried, 2012). As a result, there is significant cognitive stimulation where accounting students will discover new approaches to solving problems, learn to discuss ideas and build their extracurricular activities.

3.3 CHALLENGES IN IMPROVING GRADE 10 STUDENTS' ACADEMIC PERFORMANCE IN ACCOUNTING

In this section, the challenges in improving Grade 10 students' academic performance in accounting will be discussed concerning the best teaching and learning practices—the educational policies and theories of learning articulate accounting.

3.3.1 More focus is on the process of grading than assessment

Assessment should be done to identify gaps for learners to see whether they have understood the content covered (Bhat & Bhat, 2019). Assessment is not mainly about grading learners to achieve higher grades as teachers do. Still, assessment should be like AFL, which focuses on identifying the gaps and recognising the mistakes that need improvement (Bhat & Bhat, 2019). It should also enable teachers to communicate summative evaluations of learner's performance and achievement.

According to Munoz and Guskey (2015), grading describes how well students have fulfilled the learning objectives or goals assigned for a class. When teachers assess to grade students rather than discover gaps and comprehension levels, they create a dilemma. Grading is a procedure in classroom evaluation in which teachers calculate students' grades for standardized report cards (Tierney et al., 2011). Grades are also essential in the lives of students. However, they do not fulfil the objective of assisting learners in identifying gaps. Complete the sentence. They influence students' learning routes, scholarships, postsecondary prospects, and career choices (Tierney, 2015).

AFL appears to be the most relevant part of teaching and learning because it provides constructive feedback to students to help them understand their strengths and weaknesses, identify areas for improvement, and guide their learning process (Lapitan et al., 2021). Learners miss out on detailed feedback that might inform their growth and guide their potential learning attempts without AFL. According to Stiggins (2005), AFL enables learners to reflect on their work, set goals, and self-assess. However, when teachers disregard AFL activities in favour of grading, they may limit opportunities for learners to actively participate in their learning journey actively, hampering their potential to acquire metacognitive skills and take ownership of their education (Stiggins, 2002).

AFL is well-known for fostering a growth mindset by highlighting that intelligence and abilities can be developed via effort and learning approaches (Chappuis & Stiggins, 2002). As a result, if an assessment is solely focused on grading, students may develop a fixed mindset, believing that their abilities are fixed and cannot be improved (Stiggins, 2008). As a result, students may regard the grading process as punishing rather than a tool for growth and development, resulting in decreased motivation and engagement. According to Stiggins (2005), AFL includes formative evaluations that evaluate learners' comprehension throughout the learning process. The AFL assists teachers in identifying misconceptions and knowledge gaps early on, allowing them to rectify them swiftly (William, 2011). As a result, learners may progress through the curriculum with an incomplete comprehension, which can lead to issues building on core concepts and potential challenges in future learning.

Hence, teachers tend to focus on grading mainly because of the benefits and rewards, such as promotions in the workplace and keeping up with the competitive schools in the districts (Galla et al., 2019). However, this shifts away the focus from assessing

learners to evaluating their understanding of the content and giving feedback to improve where needed. It ends up assessing learners for grading to the next level. A study by Miller and Parlett (1974) revealed that learners only cover up the examined context when studying for exams and tests, meaning that the assessment of learners can not only be focused on grading learners with examinations and tests but should be untwined with learning or teaching and learning should go hand in hand with assessment of learners. The DBE (2011) assert that teaching and learning go hand in hand with assessment, hence why teachers give out class activities and homework to evaluate the learners' understanding of the content covered after a lesson; therefore, if teachers are ever involved in using AFL techniques to improve learners' performance in the classroom.

3.3.2 There is more use for a teacher-centred approach

Using a more teacher-centred approach/method is seen as one of the challenges that hinders good academic performance since the teaching and learning do not allow interactive lessons between learners and teachers (Kompa, 2012). This is the most extreme interpretation; instructors are the primary authority figures in a teacher-centred instruction approach. Learners are considered "empty vessels" that passively receive knowledge from their lecturers through lectures and direct instruction, with the ultimate goal of positive exam and evaluation results (Al-Zu'be, 2013). In this style, teaching and assessment are viewed as separate entities; learners' learning is measured through objectively scored tests and assessments. In this instance, the learners are less engaged in the lesson since the teacher dominates with the power of voice. Teacher-centred instruction does not allow students to express themselves, ask questions, or lead their learning (Al-Zu'be, 2013).

Teacher-centred assessment strategies rely solely on the teacher's perspective and judgment to evaluate learners learning (Kompa, 2012). The approach overlooks the diverse range of skills, knowledge, and learning methods that learners may retain (Kompa, 2012). Therefore, this may not capture the complete picture of learners' capabilities and can lead to biased assessments that do not consider individual strengths and weaknesses. Al-Zu'be (2013) assert that teacher-centred assessments tend to be one-way evaluations where learners passively receive feedback and grades

without actively participating in the assessment process. Thus, this approach can reduce learners' participation and motivation as they may not participate in the assessment or understand its relevance to their learning goals (Kompa, 2012). Teacher-centred assessments often focus on summative evaluations, such as exams and final grades (Johnson & Van Wyk, 2016). This results in teachers providing limited opportunities for formative feedback, which is essential for learners to understand their improvement, identify areas for improvement, and make necessary adjustments in their learning approaches. Without descriptive feedback, learners may not clearly understand their strengths and weaknesses, hindering their academic progress (Wanner et al., 2021).

Kompa (2012) argues that teacher-centred assessment strategies often depend on standardized tests or predetermined criteria for grading. Although these assessments may provide a way to measure learners' academic performance objectively, they may not capture the full range of learners' capabilities, creativity, and critical thinking skills (Al-Zu'be, 2013). Hence, the teacher-centred approach limits the assessment's originality and fails to assess critical skills and skills required for success in real-world contexts. When assessments are solely teacher-centred, there is an increased risk of bias in the assessment process (Dos Santos, 2020), which can lead to teachers unintentionally favouring particular learners or having preconceived notions that influence their judgment. Therefore, this results in bias, leading to inequitable outcomes, where learners from different backgrounds with diverse learning styles may be unfairly disadvantaged (Al-Zu'be, 2013).

Learners and teachers share the focus when a classroom operates under learner-centred instruction. Instead of passively listening to the teacher, learners and teachers interact equally. The learner-centred approach emphasizes group work and teaches students how to interact and communicate effectively with one another (Walvoord & Anderson, 2011). However, because teachers are the primary source of knowledge, students are confined to what their teacher knows. Learners complete their assignments without collaborating with other students, impacting their social and communication abilities. Students cannot communicate their opinions because they can only listen and learn (Al-Balushi et al., 2020). Teacher-centred learning is restricted to the topic the teacher or instructor has suggested. As a result, when the desired result is obtained, the learning process is complete. The learner acknowledges

the teacher's or instructor's authority over any content that must be justified a priori (Schön, 1983). The evaluation of this approach is to allow learners to master the inadequate sets of knowledge simply—for instance, content memorization, without tackling the authentic development skills as required in the field. Teacher-centred learning fosters a culture where students do not outgrow their dependence on instructors and teachers. According to Trilling and Fadel (2009), the teacher-centred approach caters for a learning environment that does not define, facilitate, or empower a learner's independent study skills and subsequent enduring learning skills.

Higher cognitive skills include analysis, synthesis, assessment (Anderson & Krathwohl, 2000), critical thinking, interpretation, and self-regulation (Schraw & Robinson, 2011). Meta-cognitive skills, such as those fostered by PBL, include evaluating the reasoning and validity of arguments rather than just the reasons themselves (Barrows et al., 1992). Most teacher-centred learning misses the function of open inquiry, which can occur at any stage of the learning process. Most teacher-centred learning ignores the role of open inquiry, which can arise in any learning process step. Because the teacher or instructor solely evaluates the learner, critical appraisal of oneself and others is not an intrinsic characteristic of teacher-centred learning.

Standardized grading and monopolised evaluation are examples of a top-down approach. Assessments are frequently conducted as summative rather than formative evaluations and rarely address qualitative learner progress issues. Multi-perspective assessment (Barrows & Wee Keng Neo, 2007) differs from typical grading systems, focusing on the learner's performance as a problem solver, researcher, and team player. Many academics cite cross-cultural communicative competencies, problem-solving skills, and soft skills to inspire and facilitate workgroups to be innovative and high context adaptability as critical competencies of a global workforce (Farrell & Fenwick, 2007). As a result, the criteria of higher cognitive and meta-cognitive skills are required. As a result, these competencies are rarely mediated in traditional curricula, particularly in learning environments that continue to be built on passively receptive classes rather than engaged small groups.

3.3.3 Lack of dialogue

The lack of dialogue during teaching and learning widens the gap between theory and practice (Mercer et al., 2020). The lack of dialogue arises from various factors, such as a lack of communication between teachers and learners, a disconnection between the curriculum and the needs of the learners, or an overemphasis on theoretical knowledge without practical application (Bartlett, 2005). Teachers tend to focus on delivering information without considering the needs and perspectives of the learners. In contrast, learners may be unable to share their experiences and apply their learning to real-world situations (Bartlett, 2005). Thus, this leads to a dichotomy between theory and practice, where learners view their learning as disconnected from their everyday lives, and teachers may view learners as disinterested in the subject matter.

Similarly, in learning, a disconnection between the curriculum and the needs of the learners can lead to a gap between theory and practice. The curriculum may not reflect the diverse backgrounds and experiences of the students, leading to a lack of engagement and motivation. Moreover, learners may be unable to apply their learning to real-world situations, leading to a limited understanding of the practical applications of the knowledge they acquire (Song et al., 2019). Therefore, fostering dialogue and communication between teachers and students is essential. This can involve creating opportunities for students to share their experiences and perspectives and encouraging teachers to incorporate practical applications of knowledge into their teaching (Howe et al., 2019). Furthermore, it is essential to ensure that the curriculum is relevant and responsive to the needs of the learners, considering their diverse backgrounds and experiences. By fostering dialogue and collaboration in teaching and learning contexts, it is possible to bridge the gap between theory and practice and ensure that learning is relevant, engaging, and applicable to real-world situations (Mayo, 2011).

In a sense, teachers in schools still use the banking education system and believe they are the only ones with the knowledge in the classroom and have all the answers. Dialogic education is a teaching and learning technique that aims to engage students in classroom discussions infused with equality, collectively, reciprocity, and accountability (Mercer et al., 2020). According to Paulo Freire (2018), banking education is a process in which knowledge is directly conveyed to students. The teacher is the single distributor of knowledge, and the student is the passive receiver.

As a result, the learner is the object of the learning process rather than the subject. During this process, knowledge is ingested without critical thinking, and learners feel cultural alienation and become defenceless against cultural imperialism (Mayo, 2011). According to Freire (2018), educators should reject a "banking" model of education in which the instructor "owns" information and "deposits" it in students. Instead, he advocated a "problem-posing" approach in which teachers and students collaborate to learn through discourse (Bartlett, 2005). A dialogical theory of praxis and knowledge and a reformed connection between teacher and student are thus required for problem-posing education (Paulo, 2018). Paulo Freire (2018) also described dialogue as an educational process in which teachers and students actively pursue learning through discussion and debate about sociopolitical realities. These processes imply a specific theory of knowing. Students can express their thoughts, criticize others' opinions, and strengthen their mental capacities in such debates (Lefstein & Snell, 2014). As a result, dialogic education can be viewed as a viable technique for developing students' thinking and understanding (Alexander 2006; Mercer and Littleton 2007) and preparing students for the needs of the twenty-first century (Teo, 2019). Dialogic education is a method that emphasizes the role of dialogue in the process of teaching and learning. It is based on Vygotskian sociocultural theory (Vygotsky, 1962, 1978) and Bakhtin's theory of dialogism (Bakhtin 1981, 1986).

3.3.4 Lack of compliance with CAPS or assessment policy document

A study by Phasha et al. (2016) found that the absence of the assessment practices stipulated by assessment policy documents during classroom teaching and learning leads to poor academic performance. Giving out daily class activities and homework to learners is regarded as too much workload by other teachers (Ngwenya, 2012), resulting in non-compliance with the ATP, which requires more activities to keep track of learners' understanding of the content covered in class. The purpose statement of the National Curriculum Statement for Accounting (DoE, 2003:9) states that accounting learners should be able to acquire critical, logical, and analytical abilities and thought processes. As a result, the abovementioned goal can only be fulfilled when teachers follow assessment policies (Moodley, 2013).

The literature reveals several reasons teachers may lack compliance with CAPS (Ajani, 2021). Teachers may not fully understand the requirements and expectations outlined in the CAPS documents, which can lead to unintentional non-compliance (Green & Condy, 2016). Thus, the lack of understanding is usually enforced by inadequate ongoing training and workshops for teachers in rural areas. However, teachers may not have access to the necessary resources, such as textbooks, equipment, or technology, to implement the CAPS curriculum effectively. Teachers may be under pressure to cover a large amount of content in a short period, which can lead to them neglecting certain aspects of the CAPS curriculum (Ajani, 2021). Other teachers may resist changes in the curriculum or assessment practices, mainly if they have been teaching for a long time (Phasha et al., 2016). Teachers may not receive adequate support and guidance from school management or education authorities to implement the CAPS curriculum effectively.

3.3.5 There is a widening gap between knowledge of pedagogical theories and accounting classroom practice

Literature shows that teachers may have knowledge of pedagogical theories and teaching policies but struggle to apply them in practice (Carr, 1980) effectively, which mainly occurs when issues such as time constraints, large class sizes, lack of resources, or limited professional development opportunities. Thus, the gap between theory and practice arises when teachers cannot adapt and implement theoretical concepts to suit the unique needs and challenges of their learners and teaching contexts (Hatlevik, 2012). In contrast, a study conducted by Allsopp et al. (2006) argued that teachers receive training in educational theory and teaching methods during their pre-service education. However, the training may not sufficiently prepare them for the complex realities of the classroom. A study conducted by Rasmussen and Rash-Christensen (2015) reveals that teachers require ongoing professional development and mentoring to bridge the gap between theory and practice. However, teachers may struggle to translate theoretical knowledge into effective instructional practices without adequate support.

The education institutions, such as schools and districts, provide policies, guidelines, or consistent assessments that prioritize certain approaches and focus on specific

outcomes (Cheng et al., 2010). This limits teachers' autonomy and flexibility to implement innovative teaching approaches aligned with educational theory (Cheng et al., 2010). Therefore, the misalignment between education institutions' expectations and teaching theories can contribute to the gap between theory and practice, resulting in learners not getting the required or expected learning practices. A study conducted by Rasmussen and Rash-Christensen (2015) reveals that teachers often face time constraints and pressure to cover a broad curriculum within a fixed timeframe. This results in limited opportunities for in-depth exploration of concepts, student-centred activities, and completion of teaching approaches that require more time and flexibility (Okeke, 2014). Consequently, teachers may resort to more traditional and didactic teaching approaches, leading to a gap between theory, which advocates for student-centred and active learning, and the practical realities of time-bound classroom settings.

3.4 COMPONENTS OF THE STRATEGY FOR IMPROVING THE GRADE 10 LEARNERS' ACCOUNTING PERFORMANCE

The literature reveals the components other scholars have used globally to improve their academic performance successfully. These will be explored as a way of learning from the best practices and, where possible, see if they relate to our specific context in any way.

3.4.1 Using descriptive feedback as a response to grading

Descriptive feedback is an integral part of AFL, an ongoing process that monitors learners' progress and provides feedback for improvement (Cranmore & Wilhelm, 2017). By offering timely and constructive feedback to minimise grading as a form of assessment, teachers can help learners continuously progress throughout the learning process. Giving detailed feedback recognising learners' efforts and progress can enhance their motivation and engagement with the subject matter rather than giving grades only. According to the literature, descriptive feedback should highlight gaps in understanding and, specifically, inform learners on how to improve their learning rather than listing what they got wrong, facilitating a reciprocal learning process between teachers and learners (Cranmore & Wilhelm, 2017: 18). Apart from

the score mark on their scripts. Learners may be able to analyse what they did well and which parts require development when they receive clear and descriptive comments on their work. As a result, feedback should be continuous as part of the assessment to limit assessing for grading. To encourage enhanced learning and accomplishment, it should be explicit, detailed, meaningful, and timely (Rodgers, 2006).

Other studies reveal that descriptive feedback helps learners understand the expectations and standards of their work (Barry, 2008); this gives more clarity to learners than assessing them only for grading. This might provide exact information about what they did well and where they need to focus their efforts (Adair-Hauck & Troyan, 2013). Thus, this might allow learners to align their learning and assessment with the desired outcomes, enabling them to make targeted academic improvements. However, the detailed feedback highlights learners' strengths, acknowledging their accomplishments and reinforcing their confidence. Thus, when learners receive exact, personalised, and supportive feedback, they are more likely to feel valued and encouraged, leading to increased motivation and a desire to strive for better performance (Barry, 2008). Descriptive feedback encourages students to self-reflect and self-regulate (Wilhelm, 2017). By understanding their strengths and weaknesses, learners can become more self-aware learners. They can reflect on their learning strategies, identify areas for improvement, and develop effective study habits. This self-regulation empowers learners to take ownership of their learning and continuously progress independently.

3.4.2 Using a learner-centred approach, peer and self-assessment to minimise the use of the teacher-centred approach

For an interactive classroom with learners' engagement in the lesson, it is believed that one has to accompany their teaching and learning with different approaches. Peer and self-assessment seem to be needed for the progress and success of teaching and learning. However, they are part of learner-centred classroom practices that developed from constructivist learning theory and complemented teacher-centred classroom practices (Moate & Cox, 2015). Ahmad (2016, p. 79) states this technique "appeals to learner needs and interests, thereby motivating continuous learning."

Others contend that active learning methodologies prevent instructor mono-verbal and passive student repetition of conveyed material (Kutbiddinova et al., 2016). As a result, Kutbiddinova et al. (2016) claimed that the learners must take centre stage so that the teacher can promote their active engagement in completing assessment activities, which seems to result in an interactive classroom where learners participate in a form of peer and self-assessment.

The literature reveals that peer and self-assessment are needed for progressive and successful teaching and learning lessons (MacPhail & Halbert, 2010; Torrance & Pryor, 2001). Implementing a more learner-centred approach in the classroom fosters critical and creative thinking in students as they are being taught and learning. The literature examined creative thinking as a series of cognitive actions individuals perform concerning a particular object, problem, or condition. When faced with a dilemma, one must apply imagination, intelligence, insight, and ideas (Birgili, 2015). Critical thinking is the ability to critically examine events, conditions, or thoughts and make conclusions based on the reliability and validity of knowledge linked to logic and mind standards (Birgili, 2015).

On the other hand, peer assessment is beneficial for offering further formative comments. Students are suggested to accept observations regarding their work more readily from a peer rather than a teacher (MacPhail & Halbert, 2010). Self-assessment is defined by Andrade and Du (2007, p. 160) as a "process of formative assessment during which students reflect on and evaluate the quality of their work and learning, judge the degree to which they reflect explicitly stated goals or criteria, identify strengths and weaknesses in their work, and revise accordingly."

3.4.3 Using the dialogic approach to encourage dialogue

Literature has shown that teachers can use a dialogic approach to outcast the lack of dialogue as a hindrance to interactive classrooms during teaching and learning. Instead of a teacher presentation, a dialogic approach is an ongoing conversation between the teacher and the learners (Cui & Teo, 2021). Teachers can use dialogue to elicit learners' every day, 'common sense' viewpoints, engage with their emerging ideas, and assist them in overcoming misunderstandings. A dialogic approach in the classroom provides a space that accommodates learners' lived experiences (Gillies,

2016). Therefore, it enables learners to bridge the gap between pre-existing and new knowledge. Dialogic education is a teaching and learning technique that aims to engage students in classroom discussions infused with equality, collectively, reciprocity, and accountability (Mercer et al., 2020). Learners can communicate their perspectives, analyse others' opinions, and increase their mental capacities in such interactions (Lefstein & Snell, 2014). As a result, dialogic education can be viewed as a viable technique for developing students' thinking and understanding (Alexander, 2006; Mercer & Littleton, 2007) and preparing students for the needs of the twenty-first century (Teo, 2019).

3.4.4 Creative and critical thinking and self-regulation

Creative thinking is a cognitive activity related to a specific object, problem or condition. Where there are obstacles, one must employ imagination, intelligence, understanding, and ideas (Birgili, 2015). As a result, using creative thinking may help to uncover the fundamental causes of noncompliance with evaluation policies. Critical thinking is the ability to look at events, conditions, or thoughts critically and make comments and decisions, evaluating the reliability and validity of knowledge linked to standards of logic and the mind (Birgili, 2015). It has been seen that this might allow teachers to engage in a critical analysis of the assessment policy document to determine its strengths, weaknesses, and areas for improvement (Akpur, 2020). Fostering this strategy might assist teachers in identifying any ambiguities or gaps that may contribute to the lack of compliance with assessment policies. Therefore, creative and critical thinking has to be used in classroom lessons to analyse a discussion, make inferences from meanings and comments, make extensive and comprehensive reasoning, and judge forward assumptions in competencies.

Creative and critical thinking encourage learners to explore concepts from multiple perspectives. This approach fosters a deeper understanding of the subject matter as learners analyse, question, and evaluate information instead of simply memorizing facts (Aizikovitsh-Udi & Amit, 2011). Creative and critical thinking enables learners to approach complex problems flexibly (Fatmawati et al., 2019). They learn to evaluate different options, consider alternative solutions, and think outside the box. Both creative and critical thinking contribute to practical communication skills. Learners who

engage in these thinking processes can better express their thoughts, present their arguments, and communicate ideas clearly (Aizikovitsh-Udi & Amit, 2011). Effective communication is essential for academic success, as it enhances classroom participation, improves written and oral presentations, and facilitates collaboration with peers (Akpur, 2020). This fosters an open discussion where different viewpoints on assessment and compliance are considered. Therefore, integrating creative and critical thinking approaches and promoting self-regulation fosters a culture of compliance with the assessment policy, empowering learners and teachers to engage actively with the policy's guidelines, take responsibility for their actions, and contribute to continuous improvement in assessment practices.

3.4.5 Using curriculum alignment to bridge the gap between theory and practice

The curriculum emphasizes the learners' experiences and interests, which prepare them for life. The NCS framework significantly emphasises involving learners in solving real-world problems. The Accounting curriculum suggests that learners be able to link skills, knowledge, and values to real-world situations to establish a balance between theory and practice (DoE, 2003). Curriculum alignment potentially bridges the gap between understanding pedagogical theories and accounting classroom practice by ensuring that teaching approaches, learning activities, and assessments align with the desired educational outcomes (Johnson et al., 2020). Teachers must familiarize themselves with relevant pedagogical theories that align with accounting education (Jacobs et al., 2016), such as constructivist approaches, PBL, authentic assessment, or experiential learning.

Accounting students should be taught how to apply their knowledge and abilities from other areas to solve problems in the real world, both in their personal and professional lives. Curriculum alignment in the sense of adequate lesson preparation, the relevant use of the teaching strategy, and the appropriate assessment strategies resolve the lack of compliance with CAPS policy, particularly assessment policy guidelines (Wotring et al., 2021). Curriculum alignment focuses on three objectives: lesson outcomes, planned teaching methods, and assessment strategy. Therefore, all three should be aligned to ensure effective teaching and learning in the classroom and link

the gap between theory and practice. Curriculum alignment is a process that aims to ensure coherence and consistency between the intended results as specified in the formal curriculum and teaching methods, assessment tasks, and learning activities in the classroom (Johnson et al., 2020). Therefore, curriculum alignment seems to bridge the gap between theory and practice by creating a cohesive and meaningful learning experience for learners in the accounting classroom.

3.5 CONDITIONS FAVOURABLE FOR THE STRATEGY TO IMPROVE ACADEMIC PERFORMANCE FOR GRADE 10 LEARNERS THROUGH THE USE OF AFL

The components of the strategy that have been used globally were discussed in Section 3.4. This section will present the contextual factors corresponding to each component.

3.5.1 Conditions favourable to implementing descriptive feedback

Descriptive feedback provides specific information to learners about their performance or progress, focusing on the strengths and areas for improvement (Cranmore & Wilhelm, 2017). Studies show that descriptive feedback establishes clear learning goals and criteria that define success (Adair-Hauck & Troyan, 2013). In this instance, learners understand the expectations and standards and can better interpret and apply the descriptive feedback provided. The precise criteria also help teachers provide specific feedback aligned with the desired learning outcomes (Wilhelm, 2017). Literature shows that descriptive feedback is most effective throughout the learning process, not just at the end (Rodgers, 2018). Hence, ongoing assessments, such as AFL, should allow teachers to gather evidence of learners' progress and provide timely feedback (Irawan & Salija, 2017). Therefore, regular assessment helps identify areas where feedback is needed and allows learners to improve. Rodgers (2018) asserts that descriptive feedback should be tailored to the individual learner's needs and abilities. The study further argues that it recognizes learners' diverse strengths, challenges, and learning styles.

Other studies show that descriptive feedback succeeds when it uses constructive, specific language that focuses on the task or learning objective (Irawan & Salija, 2017).

When it describes what the learner did well and provides suggestions for improvement, it helps learners understand how to make specific adjustments and progress. Studies show that when descriptive feedback is effective, teachers provide timely feedback, preferably soon after completing a task or assessment (Adair-Hauck & Troyan, 2013). Timely feedback allows learners to connect it with their recent performance and make adjustments while the learning experience is still fresh in their minds (Rodgers, 2018). Delayed feedback may be less effective and may not have the same impact on student learning. Descriptive feedback tends to be effective when it encourages a growth mindset that values mistakes as opportunities for learning and improvement. Suppose teachers create a classroom culture that promotes open communication, collaboration, and mutual respect, enhancing descriptive feedback's effectiveness (Barry, 2008). Descriptive feedback should not be a one-way process. Encourage learners to engage in a dialogue about their performance and feedback. Provide opportunities for students to ask questions, seek clarification, or provide their perspective on the feedback received. This two-way communication helps deepen understanding, promotes metacognition, and allows for further refinement of feedback.

3.5.2 Conditions favourable to implementing a learner-centred approach

The literature shows that creating a constructive and supportive learning space is crucial for the learner-centred approach (Scheurs & Dumbraveanu, 2014). Hence, the physical space is arranged to facilitate collaboration and interaction among learners. However, the environment's emotional and social aspects foster trust, respect, and open communication between the teacher and learners and promote peer learning (Moate & Cox, 2015). Learner-centred approaches are argued to thrive when learners have a specific role or take charge of their learning process (Ahmad, 2016). Teachers need to encourage learners to take responsibility for their learning, where they set goals and make decisions regarding their learning activities. A study by Scheurs and Dumbraveanu (2014) argued that teachers should act as facilitators, guiding and supporting learners rather than controlling every aspect of the learning process.

Other studies assert that learner-centred approaches highlight active learning, where learners engage in meaningful activities that promote critical thinking, problem-solving, and exploration (Kutbiddinova et al., 2016). Active learning can include group

discussions, hands-on projects, experiments, case studies, simulations, and other interactive activities that encourage learners to construct knowledge and have self and peer assessment (Smart, Wiit & Scott, 2012). Self and peer assessment are essential components of learner-centred approaches. The literature reveals that learners should be allowed to collaborate, share ideas, and learn from each other (Torrance & Pryor, 2001; MacPhail & Halbert, 2010). For example, teachers include activities such as group projects, discussions, debates, and problem-solving tasks that require learners to participate actively and contribute to the collective learning experience. However, as these conditions are favourable for applying a learner-centred approach to be successful, the specific implementation may vary depending on the educational context, subject matter, and the needs of the learners.

3.5.3 Conditions favourable to implementing the dialogic approach

Literature shows that teachers must foster a respectful and inclusive classroom environment where all voices are valued (Cui & Teo, 2021). Encourage open-mindedness, empathy, and acceptance of diverse perspectives. Create a safe space where students feel comfortable expressing their ideas, asking questions, and engaging in respectful debate (Cui & Teo, 2021). Studies argue that the dialogic approach is practical when prioritizes learner engagement and agency in the learning process (Alexander, 2006; Mercer & Littleton, 2007). Moreover, a practical dialogic approach is praised for allowing learners to shape their learning experiences actively (Mercer et al., 2020). However, encouraging learners to pose questions, explore topics of interest, and contribute to class discussions is highly recommended for this strategy. Thus, learners should feel that their voices are heard and have a stake in their learning. AFL entails communication and dialogue between students and teachers. It implies that both teachers and students reflect on and evaluate their work. It assists learners in developing greater self-awareness, self-confidence, and independence, which leads to increased autonomy in their learning. Implementing AFL entails building processes in the classroom, in teams and departments, at the whole-school level, and beyond' (Blanchard et al., 2008). AFL is one of the most essential reasons for assessment. It is not the only goal and should be distinguished from learning assessment, which is done for the purposes of grading and reporting (ARG, 1999). A

study conducted by Black and William (1998) reveals that AFL is one of the most influential ways of improving learning and enhancing performance.

3.5.4 Conditions favourable to implementing creative and critical thinking

Allowing learners to exercise freedom and autonomy in their learning encourages creative thinking (Alghafri & Ismail, 2014). Studies reveal that encouraging learners to explore topics of interest, choose their assessments, and make decisions about their learning paths (Ramdani et al., 2021). Allowing learners to have a sense of possession and control over their learning fosters creative and critical thinking and promotes self-regulation. Designing open-ended tasks and challenges requires learners to think creatively and critically (Chang et al., 2015). These activities should not have a single correct answer but instead encourage learners to generate multiple ideas, perspectives, and solutions. Moreover, open-ended tasks promote divergent thinking, problem-solving skills, and the ability to think critically and creatively.

Fostering a supportive and inclusive classroom climate that encourages risk-taking and values diverse perspectives ensures self-regulation among learners (Alghafri & Ismail, 2014). Therefore, creating a safe space where learners feel comfortable expressing their ideas and opinions without fear of judgment or criticism encourages creative thinking.

3.5.5 Conditions favourable to implementing curriculum alignment

Teachers need to use CAPS documents and assessment policy guidelines to guide teachers on which content to cover by the end of each term and which assessment to cover. According to DeCastro-Ambrosetti and Cho (2005), teachers must be active in curriculum preparation since a lack of teacher participation might lead to a lack of ownership. Teachers are given policy documents that outline how they should prepare their classes and assess their students. CAPS aims to clarify what is to be taught and learned term-by-term (DoE, 2011). Teachers' professional development, especially in assessment, is conducive to AFL's success. The study reveals that teachers receive training relating to CAPS, but it is insufficient, since they are curriculum implementers (Maharajh et al., 2016). Inadequate teacher training and a lack of resources make it difficult for teachers to learn what is required (Badugela, 2012). Teachers must have

the necessary skills and information to execute curriculum and assessment policies effectively (Mncube et al., 2013:26).

However, the study shows that teachers are provided with training workshops by their subject advisors, which were not adequately relevant (Maharajh et al., 2016). Moreover, the use of current technologies to assess learners seems to be encouraged by the literature. Nonyane and Mlitwa (2007) contend that certain schools lack computers and Internet connectivity (Nonyane & Mlitwa, 2007), meaning there is a disparity between well-resourced metropolitan schools and rural schools lacking technical resources. In some remote schools where computers are available, educators may lack the essential technical abilities to use them. In other cases, computers exist but do not have the necessary software to work (Nonyane & Mlitwa, 2007). ICT may play a big part in accounting education by providing learners with extra information, such as salary advice and cheques, to those learners who have never seen what salary advice and cheques look like.

3.6 THREATS THAT MIGHT HINDER THE SUCCESS OF IMPLEMENTING AFL PRINCIPLES

The favourable conditions for the strategy to improve academic performance for Grade 10 learners through AFL were discussed in the previous section. This section will present the threats that might hinder the success of implementing AFL principles and how to circumvent them.

3.6.1 Threats that might hinder the success of implementing descriptive feedback

Literature shows that providing effective descriptive feedback requires teachers to deeply understand the purpose, principles, and techniques of delivering feedback (Rodgers, 2018). Nevertheless, if teachers are not adequately trained to provide descriptive feedback, they may struggle to provide specific, actionable, and timely feedback to their learners (Badugela, 2012). Hence, professional development programs and ongoing support are essential to equip teachers with the necessary skills and knowledge. Wilhelm's (2017) study reveals that teachers often have limited time to provide feedback, especially with large class sizes or multiple responsibilities.

Giving descriptive feedback can be time-consuming, requiring careful observation, analysis, and individualised comments. Similarly, a study by Ngwenya (2012) reveals that teachers may find it challenging to allocate sufficient time to provide detailed feedback, particularly if they have heavy workloads or rigid curriculum requirements.

Other learners may resist or be reluctant to receive descriptive feedback, mainly if they are not accustomed to this assessment form (Adair-Hauck & Troyan, 2013), as they may prefer traditional methods, such as grades or scores, as they are more familiar and easily measurable. Descriptive feedback often focuses on providing constructive comments for improvement rather than assigning grades or scores (Rodgers, 2018). However, in some educational systems or contexts, grading practices may be deeply ingrained, and the emphasis on numerical evaluation may overshadow the importance of feedback. In diverse classrooms where learners have different language and cultural backgrounds, providing descriptive feedback that is accessible and meaningful to all learners can be challenging (Adair-Hauck & Troyan, 2013). Teachers must consider language barriers and cultural sensitivities, and individual learners must ensure that the feedback is clear, understandable, and culturally responsive (Gamlem & Smith, 2013). Therefore, addressing these threats and challenges requires a whole-school approach, including professional development, stakeholder engagement, policy support, and ongoing monitoring and evaluation. Providing teachers with the necessary training and resources, creating a supportive feedback culture, and involving learners and parents in the process can contribute to successfully implementing descriptive feedback in the classroom.

3.6.2 Threats that might hinder the success of implementing the learner-centred approach

Literature shows that one of the significant threats that hinders a learner-centred approach is resistance from teachers who are adapted to traditional teaching methods (Blanchard et al., 2004). The study further reveals that some teachers may find adapting to a learner-centred approach challenging, as it requires a shift in their roles and teaching strategies (ERI, 2008). In addition, overcoming this resistance and providing adequate teacher training and support is crucial for successful implementation. Implementing a learner-centred approach requires teachers to have

a deep understanding of the approach and the necessary skills to facilitate learner-centred learning environments. However, insufficient training and professional development opportunities can hinder the successful adoption of this approach, as teachers may not feel adequately prepared or confident to implement it effectively (Maharajh et al., 2016).

Studies reveal that time constraints within the curriculum can pose a significant challenge to implementing learner-centred methods (MacPhail & Halbert, 2010; Torrance & Pryor, 2001). Moreover, traditional teaching methods follow a structured timeline, whereas learner-centred approaches emphasize individualised pacing and exploration. Therefore, integrating learner-centred practices may require adjustments to the curriculum and allocation of additional time, which can be challenging within existing constraints (Badugela, 2012). The traditional assessment methods, such as standardized tests, may not align well with learner-centred approaches that prioritize individual growth and diverse learning outcomes. Thus, shifting towards more holistic and authentic assessment methods that capture learners' skills, knowledge, and competencies can be a challenge, as it often requires changes in the overall assessment system and policy (Crawley & Breavey, 1992; Erasmus & van der Westhuisen, 2002).

Studies have shown that implementing learner-centred approaches often requires adequate infrastructure and resources, such as technology, materials, and learning spaces (Moate & Cox, 2015). However, limited access to these resources, particularly in low-income or resource-constrained environments, can hinder the successful adoption of learner-centred methods and limit students' opportunities for active engagement and exploration (Moate & Cox, 2015). Thus, implementing a learner-centred approach across an entire educational system or institution can be challenging, mainly when it involves multiple teachers, classrooms, and grade levels (Badugela, 2012). Therefore, ensuring the scalability and sustainability of learner-centred practices requires strong leadership, effective coordination, and ongoing support to maintain the necessary conditions for success. In addition, addressing these threats and challenges requires a comprehensive approach that includes professional development, policy support, resource allocation, and collaboration among stakeholders. Recognizing the potential obstacles and working towards

overcoming them is crucial to creating a supportive environment for learner-centred education.

3.6.3 Threats that might hinder the success of a dialogic approach

A study by Alexander (2020) shows that the dialogic approach challenges the traditional teacher-centred model, where the teacher assumes the role of the sole authority and dispenser of knowledge. The study further indicates that the shift towards a more dialogic approach may face resistance from teachers accustomed to traditional methods (Alexander, 2020). Therefore, overcoming rooted teaching norms and practices requires a shift in mindset and ongoing professional development to support teachers in adopting new teaching strategies. Implementing a dialogic approach often requires more time for open-ended discussions, collaborative activities, and student-centred learning experiences. However, Cui and Teo (2021) assert that the time constraints within the curriculum can be a significant challenge. In addition, teachers may struggle to find sufficient time to facilitate meaningful dialogues while covering the required content.

A study by Hennessy, Mercer and Warwick (2011) reveals that facilitating meaningful dialogues requires practical classroom management skills. Hence, managing multiple voices, ensuring equitable participation, and maintaining a respectful and inclusive learning environment can be challenging. Teachers must establish clear guidelines and norms for dialogue, foster a safe and supportive atmosphere, and develop strategies to manage potential conflicts or disruptions during discussions (Cui & Teo, 2021). Traditional assessment methods may not align well with the dialogic approach, which emphasizes process, reflection, and collaboration (Papen, 2020). Similarly, assessing and evaluating learners learning in dialogic classrooms requires a shift towards more formative and authentic assessment practices that capture learners' communication skills, critical thinking, and ability to engage in dialogue (Alexander, 2020). Therefore, aligning assessment practices with the dialogic approach may require changes in grading systems, evaluation criteria, and teacher training.

3.6.4 Threats that might hinder the success of creative and critical thinking and self-regulation in the classroom

Literature reveals that educational organisations prioritising standardized testing often focus on rote memorization and regurgitation of information rather than fostering creative and critical thinking skills (Chang et al., 2015). Therefore, the pressure to meet testing requirements and achieve high scores can limit the time and attention given to developing these skills (Alghafri & Ismail, 2014). Balancing the demands of standardized testing with the integration of creative and critical thinking can be a significant challenge. Traditional teaching methods often prioritize delivering content and information to students, leaving little room for promoting creative and critical thinking (Ramdani et al., 2021). However, implementing new teaching strategies that encourage divergent thinking, problem-solving, and inquiry-based learning may require a shift in instructional practices and overcoming resistance from teachers who are more comfortable with traditional methods.

Creative and critical thinking activities often require additional resources, such as materials, technology, and teacher professional development (Mndzebele, 2013). Hence, resource-constrained environments and limited access to these resources can hinder the successful integration of these skills in the classroom (Siburian et al., 2019).

Akpur (2020) argues that integrating creative and critical thinking activities may require more time for exploration, open-ended discussions, and problem-solving. Nonetheless, time limitations within the curriculum can make it challenging for teachers to allocate sufficient time for these activities while covering the required content (Akpur, 2020). Therefore, addressing these threats and challenges requires a systemic approach that includes curriculum design, teacher professional development, resource allocation, and stakeholder engagement. Hence, providing ongoing support and training for teachers, advocating for a balanced approach to assessment, and integrating real-world contexts can help overcome these challenges and create an environment that fosters creative and critical thinking and self-regulation in the classroom.

3.6.5 Threats that might hinder the success of curriculum alignment

Curriculum alignment requires a clear and shared understanding of the intended learning outcomes, content, and instructional strategies among all stakeholders, including teachers, administrators, and curriculum developers (Shuey et al., 2019). Hence, without a clear vision and shared understanding, there is a risk of misalignment and inconsistency in curriculum implementation. The literature has highlighted various threats that could hinder the success of implementing AFL principles that require certain conditions to be considered. The study reveals that a lack of shared vision impedes the success of collaborative efforts amongst the stakeholders. There are conflicts between groups, such as departmental confrontations and disputes between interest groups, staff and management groups, and teams (Broekman & Segal, 2002; Crawley & Breavey, 1992). The SGB's stakeholders include instructors, parents, students, community members, and non-teaching personnel. The group's expectations are high, yet each member has their challenges. People contribute their opposing experiences, common goals, strengths, ideas, and feelings to groups (Crawley & Breavey, 1992; Erasmus & van der Westhuisen, 2002).

Implementing AFL might be hindered by the fear of change amongst the teachers and developing processes in the classroom, in teams and departments, at the whole-school level, and beyond' (Blanchard et al., 2004). AFL, or formative assessment, refers to frequent, interactive evaluations of student progress and comprehension to identify learning requirements and change teaching accordingly. Teachers who use formative assessment methodologies and techniques are better equipped to address the needs of various students, achieving higher levels of student success and more significant equity of student outcomes through differentiation and adaptation of teaching.

AFL, or formative assessment, refers to frequent, interactive evaluations of student progress and comprehension to identify learning requirements and change teaching accordingly. Teachers who use formative assessment methodologies and techniques are better equipped to address the needs of various students, achieving higher levels of student success and more significant equity of student outcomes through differentiation and adaptation of teaching. However, significant impediments to widespread implementation include perceived contradictions between classroom-based formative assessments and high-profile summative testing to hold schools

accountable for student progress and a lack of connectivity between systemic, institutional, and classroom assessment and evaluation methods (ERI, 2008).

The lack of teacher development relating to curriculum implementation leads to inadequate planning and teachers' inability to use innovative ways to teach and assess through the most innovative and relevant strategies. Teachers are not involved in curriculum planning, leading to a lack of ownership (Maharajh et al., 2016). Inadequate teacher training and a lack of resources make it difficult for teachers to learn what is required (Badugela, 2012). Teachers' aversion to change can hinder progress toward the use of electronic media. Some schools do not have computers or internet connections (Nonyane & Mlitwa, 2007). Therefore, the lack of technological facilities in local schools remains a challenge and widens the gap compared to urban schools. According to Jones (2004), teachers who lack confidence hesitate to employ computers. Other factors for teachers' lack of confidence in adopting and integrating ICT into their teaching include "fear of failure" and "lack of ICT knowledge" (Balanskat et al., 2007).

Similarly, in a survey by Becta (2004), around 21% of the teachers polled said that a lack of confidence influenced their usage of computers in the classroom. According to Becta (2004, p. 7), "many teachers who do not consider themselves to be well skilled in using ICT feel anxious about using it in front of a class of children who perhaps know more than they do." As a result, adopting electronic media improves learning quality and introduces learners to technology-enhanced activities of the post-schooling technology-based information economy (Mlitwa, 2006). However, schools lack sufficient finances for the upkeep and support of computing facilities (Mndzebele, 2013).

However, for schools to integrate ICT into teaching, they must access adequate ICT infrastructure and resources (Plomp et al., 2009). The availability and accessibility of ICT resources such as hardware, software, and so on are critical to the effective adoption and integration of ICT into classroom instruction. As a result, these specified resources and maintenance would be pricey because rural schools have a restricted budget. Teachers will not use ICT resources if they cannot access them. As a result, access to computers, current software, and hardware are critical components of successful technology adoption and integration.

3.7 INDICATORS OF SUCCESS ON THE FORMULATED STRATEGY

The threats that might hinder the success of implementing AFL principles were discussed in the previous section. This section presents what others have done, succeeded in, and learned from their best strategies.

The literature has revealed that different AFL strategies for improving academic performance in Grade 10 Accounting have been used in other countries. The study on descriptive feedback conducted by Sortkaer (2019) found that descriptive feedback on assessment becomes more powerful when it offers solutions to improve student learning or prompts students to build their own learning strategies in five Nordic countries: Denmark, Finland, Iceland, Norway, and Sweden (Sortkaer, 2019). Nicol (2019), on the other hand, asserts that students learn by comparing information obtained from instructors to produce internal feedback, update their knowledge, and improve their performance. Furthermore, according to Hlongwane (2020), accounting teachers employ a variety of instructional methodologies that are both teacher and learner-centred to teach in Grade 10. The teachers used these various ways to accommodate the capacities of their students. According to Hlongwane (2020), teachers use a conceptual approach as a point of departure in teaching Accounting, using learners' experiences and prior knowledge as a teaching strategy, learner involvement as a teaching approach, using ICT to introduce new concepts and integrating learning with technology; explanation as a teaching strategy; and written work as a teaching strategy.

A study by Clarence (2017) reveals that curriculum alignment has been used in higher education to improve student achievement in the United Kingdom, Australia, and South Africa. The dialogic approach has been used mainly in the USA to enhance the interaction and participation of learners in a lesson (Reznitskaya et al., 2009). Dialogic pedagogy teaches student teachers how to engage in discourse for collaborative learning and teaching subjects through dialogue (Warwick et al., 2016). The goal of teaching and learning for discussion is an end in itself, and the goal of teaching knowledge distinguishes any pedagogy as dialogic. Dialogic pedagogy in teacher education envisions integrating student teachers into continuing professional education as a shared inquiry (Warwick et al., 2011). A study by Davis et al. (2019) in Ghana revealed that curriculum alignment has improved students' learning

achievement. They position the alignment between the planned, implemented and attained curriculum as affecting students' learning outcomes in EMS.

3.8 CONCLUSION

This chapter reviewed the literature on designing the strategy to improve Grade 10 students' academic performance. The discussions were given concerning the five objectives and criteria formulated, which briefly explained each one. Chapter 4 will use these constructs when making sense of the empirical data. However, this chapter covered the definition and discussion of the operational concepts. Such terms as AFL were discussed. This discussion will ensure that the concepts are understood in the context of the study and guide the development of constructs necessary for data generation and analysis to be used in this study. The literature review discussed the challenges in improving Grade 10 students' academic performance in accounting concerning the best teaching and learning practices. The literature reviewed the global components other scholars have used to improve their academic performance. In this study, they will help enhance Grade 10 academic performance. The literature presented the contextual factors corresponding to each of the mentioned components. It further discussed the favourable conditions for the strategies to improve academic performance for Grade 10 Learners through AFL. However, the threats that might hinder the success of implementing AFL principles were discussed. Therefore, the AFL indicators of success on the formulated strategy were presented. The next chapter presents the research design and methodology to address the research questions.

CHAPTER 4

RESEARCH METHODOLOGY AND DESIGN

4.1 INTRODUCTION

The preceding chapter of the study concentrated on a literature review that defined the operational idea and related literature that underpins this study. This research aims to design a strategy to improve Grade 10 students' academic performance in accounting using AFL concepts. The research design that will be used to generate data for the study will be described in this chapter. In this study, the research design chosen and followed is PAR, a method of operationalizing the CER presented in chapter two. This chapter examines PAR as a research technique that guides the study's design and methods for generating and analysing data and achieving its objectives, beginning with the definition of PAR and comments on how it is a suitable way to achieve the study's aim and objectives, as well as how it corresponds with the CER theory framing the study. I will discuss the historical context for PAR, its formats and goals concerning the study, and the steps involved, which include identifying and clarifying the problem, developing an improvement plan, implementing the plan, observing and documenting the effects of the plan, and reflecting on the impact of the plan for future planning and informed action, as well as ontology and epistemology. The section will also outline how PAR guides the role of the researcher and the relationship with the co-researchers, the language used in PAR, and the protection of co-researchers' ethical rights.

4.2 DEFINITION OF PARTICIPATORY ACTION RESEARCH (PAR)

According to McDonald (2012), PAR is a subset of AR, the systematic collection and analysis of data to take action and alter it by generating practical knowledge. The ultimate goal of any AR is to transmit social change with a specific action as the ultimate goal (McDonald, 2012: 35). Other researchers characterize PAR as a dynamic social, educational inquiry process that recognizes the necessity for local people to collectively identify their own concerns (Brydon-Miller & Maguire, 2009; Daniel, 1997). According to Zuber-Skerritt and Wood (2019), it collectively develops

new information to deliver practical answers to the researcher. Furthermore, Campos and Anderson (2021) demonstrate that PAR can be considered an approach that challenges standard positivists and scientific inquiry techniques, reinforcing the researcher's centralised, dominant powers and authority. As a result, it argues for communities directly affected by the identified problems to be engaged, decentred, and equally dispersed power and authority (Campos & Anderson, 2021; Zuber-Skerritt & Wood, 2019).

According to a study by Wheeler et al. (2020), PAR is well-documented in its benefits for revealing and addressing social, geographical, and economic inequities among marginalised populations. PAR entails researchers and participants collaborating to understand and improve a problematic situation (Johnson et al., 2019). PAR, on the other hand, focuses on social change that promotes democracy and challenges inequality; it is context-specific, often focusing on the needs of a specific group; it is an iterative cycle of research, action, and reflection; and it frequently seeks to 'liberate' participants by raising their awareness of their situation for them to take action.

4.3 PARTICIPATORY ACTION RESEARCH (PAR) AS THE APPROPRIATE APPROACH

PAR is an applicable research methodology that provides a strategy to improve the academic performance of Grade 10 Accounting students. According to the literature, qualitative design is a naturalistic and participatory form of inquiry intended to comprehend individuals' lived experiences with the topic under research (Creswell, 2014; Denzin & Lincoln, 2011). However, it is subjective and generates many types of knowledge and experiences through interdependent relationships (MacDonald, 2012; Ulmer, 2017). PAR is a qualitative research methodology that assumes that reality is subjective and that knowledge is socially generated through shared information, experiences, and acts (Brydon-Miller & Maguire, 2009; Selener, 1992). This relates to the challenge discussed in 3.3.2 regarding using a teacher-centred approach. PAR challenges traditional power dynamics by advocating for shared power and co-learning between teachers and learners. Hence, instead of merely relying on the teacher's knowledge, PAR urges teachers to acknowledge and value the expertise and lived experiences that learners bring to the classroom. This will enable learners to

participate actively in the teaching and learning process by contributing to discussions, sharing their ideas, and collaborating with the teacher.

Furthermore, research asserts that PAR is underpinned by democratic philosophies and advocates for developing communities by fostering democratic collaboration and participatory engagements to identify and solve their own problems (Walker, 1993; Zuber-Skerritt & Wood, 2019). PAR aims to respond to the challenges discussed in the previous chapter by advocating for reflective dialogue and collaboration between teachers and learners regarding grading practices. As a result, this will build a shared knowledge of assessment aims and fairness and a sense of rights and empowerment among learners. Thus, PAR frees core researchers from becoming mere instruments or objects of the research process, where information is extracted without their developing and contributing knowledge to the project. The PAR strategy aligns with the study's goal of cooperatively enhancing the academic performance of Grade 10 accounting students through the involvement of various stakeholders.

Similarly, PAR fosters ongoing feedback and self-assessment, where learners can converse regularly with their peers and teachers, seeking feedback on their work and progress. Hence, by encouraging self-reflection and self-assessment, PAR supports learner independence and metacognitive skills, allowing them to participate actively in their learning and grading process.

PAR also responds to historical injustice by addressing the question of power and domination by uplifting the impoverished and marginalised sections of society (Campos & Anderson, 2021). PAR is a transformative educational method with applications in education and youth development (Adelman, 1993; Kemmis & McTaggart, 2007). It promotes learner-centred pedagogies, inquiry, discovery, problem-solving, and critical thinking for creative and innovative tactics, such as the PBL approach (Hsu & Hsu, 2020). PAR pushes for creating a safe and inclusive learning environment where all learners feel respected and comfortable expressing their thoughts and ideas to foster dialogue. Teachers must establish clear guidelines for respectful communication, encourage active listening, and promote a non-judgmental atmosphere, enabling learners to engage in dialogue without fear of criticism or rejection. PAR values and encourages learners' voices and participation. This allows teachers to create opportunities for learners to actively contribute to classroom discussions, decision-making, and problem-solving tasks. Hence, involving

learners in decision-making and giving them agency over their learning will promote dialogue and empower learners to share their perspectives.

4.4 HISTORICAL ORIGIN OF PARTICIPATORY ACTION RESEARCH (PAR)

According to the literature, the origins of PAR may be traced back to Kurt Lewin's work as the originator of AR (Gillis & Jackson, 2002). Lewin, a Jewish refugee from Nazi Germany and a Prussian psychologist, epitomized the notion "that people would be more motivated about their work if they were involved in the decision-making about how the workplace was run" (McNiff & Whitehead, 2006, p.36). Concerning the context of this study, learning approaches that emphasize collaboration and dialogue will promote learners', parents', and other stakeholders' involvement with the use of knowledge of CER enabled in PAR. Their collaboration will recognize that collective inquiry increases knowledge possession, clarifying the research process and allowing for the appearance of trust amongst co-researchers. PAR can also be linked to Paulo Freire, who believes that dialogue and conscientisation are the keys to social change (McDonald, 2012; Ozanne & Saatcioglu, 2008). In the context of this study, PAR aims to challenge the banking education system still used by teachers in schools, where they believe that they are the only ones who have the knowledge in the classroom and have all the answers. In this view, learners are seen as the learning process's object, not the subject. Where knowledge is consumed without any criticism, and the learners experience cultural alienation and become defenceless against cultural imperialism (Mayo, 2011).

However, PAR vouches for the marginalised community to get involved by critically analysing their situation and organising actions to improve it (Baum et al., 2006: 866). This goes in hand with the context of this study as it seeks to use the dialogic approach to outcast the lack of dialogue as a hindrance to interactive classrooms during teaching and learning. The dialogic approach will encourage ongoing talk between teachers and learners and discourage teacher presentations (Cui & Teo, 2021). Teachers can use dialogue to elicit learners' every day, 'common sense' viewpoints, engage with their emerging ideas, and assist them in overcoming misunderstandings. As a result, PAR is named after Paulo Freire (1974), who called it Community AR (Ozanne & Saatcioglu, 2008:). Where he emphasized the importance of critical consciousness in

bringing about social change (McDonald, 2012:37). According to the literature, the terms PAR, AR, Participatory Research, Emancipatory Research, Critical Action Research (CAR), and Community PAR are frequently used interchangeably (Cargo & Mercer, 2008; Pain et al., 2019).

Similarly, Selenger (1992) claims that while PAR and AR share common foundations, they employ diverse techniques that assume several shapes. PAR began in the late 1960s to address issues affecting disadvantaged people in society and has always been associated with social reform and human rights advocacy (Reason & Bradbury, 2008). The initial generation of PAR can be traced back to AR (Kemmis & McTaggart, 2007). Kurt Lewin invented "action research" and owned the first publication on community action projects in the United States in the 1940s (Kemmis & McTaggart, 2007). According to the literature, AR continued in the United Kingdom, with the Ford Teaching Project pioneered by John Elliot and Clem Adelman (Kemmis & McTaggart, 2007). It was subsequently followed by an explicitly critical and emancipatory AR program led by Australian and British third-generation researchers (Hall & Tandon, 2018; Kemmis & McTaggart, 2007).

Later, the fourth generation of AR emerged in developing countries, connecting critical emancipatory AR and PAR as a social movement led by the works of Camilo Torre with disempowered people, Paul Freire in Brazil, Orlando Fals Borda, Rajesh Tandon, Anisur Rahman, Marja Liisa Swatz, Mahad Magandi in India, and Julius Nyerere in Tanzania (Dudgeon et al., 20 PAR is widely acknowledged to have begun in the fourth generation, through the combination of action and participation research by the International Participatory Action Research Organization, and has grown through the connections of non-governmental organizations, intending to decolonize research practices (Denzil & Lincoln, 2017).

4.5 OBJECTIVES OF PARTICIPATORY ACTION RESEARCH (PAR)

PAR empowers oppressed people to participate in social transformation, supporting all participants' capacity development and capacity building (McTaggart, 1997: 585). It brings together various stakeholders with diverse experiences to help shape learners much more than when only one instructor is acting as a role model to many students in the classroom. However, we believe that PAR is best suited to the creation of a

sustainable learning environment in a Grade 10 accounting classroom because such learning environments are those in which teachers, parents, and all stakeholders go out of their way to encourage, collaborate, and cooperate and are supported by PBL strategies. PAR reveals that co-researchers are not passive but actively involved in pursuing information and ideas to guide their future actions. Conversely, scholars serve as connectors for the collaborative learning community's research (Chapman & Dold, 2009). According to the literature, the goal is to ensure that knowledge gathered daily is used to affect the lives of ordinary people (Cameron & Gibson, 2005). PAR creates a space for all participants to understand the significance of adhering to all critical cross-field outcomes that emphasize the development of a democratic citizen who can work and live with others meaningfully toward the country's economic growth (Qhosola, 2016). As a result, individuals with varied power practices are partnering in this project to exchange information and empower each other in the learning process.

Several PAR aims have been emphasized in the literature. This section focuses on PAR objectives that are pertinent to this study. According to MacDonald (2012), the grounding of PAR challenges standard positivist research and favours a deflected shifting of knowing that numerous and shared realities exist. PAR is a democratic, social, educational method that recognizes all individuals need to participate equally in the research process, collectively identify their problems, and give them collaborative solutions. In the context of my study, this will be done by teachers and myself, the researcher observing the other teacher collaboratively, not individually. They will also collectively undergo an improvement session. Participants and I will reflect together and explore the value of AFL. This is in keeping with how we live our lives, as we do not exist in isolation. This process will make teachers aware of the value of AFL to the learners. This way, AFL will encourage dialogue and an interactive classroom, allowing learners to share their experiences. It will also accommodate learners by ensuring that they connect new content and be able to apply their learning in real-world situations.

As a result, PAR is non-hierarchical, as it does not necessitate the researcher selecting or sampling who will participate in the program to collect information from them. PAR is emancipatory; it believes that people with issues are best suited to find answers to their challenges by developing long-term relationships of interdependence and collaboration (Zuber-Skerritt & Wood, 2019). Concerning this study, I want to

devote sufficient time and effort as the researcher to win the respect and trust of the co-researchers. As the researcher, I conducted initial visits where I talked with teachers, students, administrators, deputy principals, department heads, and the school governing body (SGB). PAR also responds to historical injustices by addressing the issue of power and dominance, empowering the poor and marginalised members of society (Campos & Anderson, 2021; Freire, 2021), oppressed and disempowered people (Brydon-Miller & Maguire, 2009), and the injustices on non-human elements and the beyond human that make life possible (Datta, 2016; Ulmer, 2017). It advocates for interconnectedness, interdependence, and relationalities that create an equal forum for knowledge creation and sharing in which local people collaborate as co-researchers so that their voices, needs, and abilities to contribute to developing green skills can be heard and respected.

4.6 FORMATS OF PAR

Different forms of PAR are designed to reflect specific values and philosophies and the nature of changes required to meet societal and organizational objectives (Daniel, 1997). As indicated in Daniel (1997), this section discusses the formats of PAR, including participatory research for community development, AR in organizations, AR in schools, and farmer PAR.

4.6.1 Participatory research for community development

Participatory research for community development aims to empower society's powerless groups by promoting actions that aim for a more equitable distribution of power and resources and the transformation of oppressive societal, economic, and political structures (Daniel, 1997).

4.6.2 Action Research (AR) in organisations

The primary purpose of organizational AR is to make organizations more efficient and successful in attaining their goals. This PAR method employs a consensus orientation strategy, assuming that all organisation members agree on the central problem and

have a common interest in solving the problem so that everyone can benefit from the solutions instrumental in achieving organizational goals (Daniel, 1997).

4.6.3 Action Research (AR) in schools

The primary goals of AR in schools are to enhance schools through personal growth and development of teachers and curriculum improvement. It is also a consensus-oriented strategy that believes educational problems may be remedied by improving teacher practices and curriculum for enhanced knowledge, self-esteem, and curriculum (Daniel, 1997).

4.6.4 Farmer Participatory Action Research (PAR)

This strategy aims to boost farmers' agricultural output by enhancing existing agricultural technologies and developing new ones. This approach likewise employs the consensus-oriented approach, with the notion that increasing agrarian production will solve many problems in rural sections, resulting in improved agricultural techniques (Daniel, 1997).

4.7 PARTICIPATORY ACTION RESEARCH (PAR) STEPS

PAR phases include a spiral process of repeating circles that drives the process in inquiry and activities and informs method design (Loewenson et al., 2014). According to a study by Kemmis and McTaggart (2007), the steps comprise planning, acting, and watching the process and consequences of change, reflecting on these processes and outcomes, planning, acting, and observing again, and returning to reflect. However, in practice, the process may not be identical, with the steps following one other in a neat spiral sequence, but somewhat fluid and overlapping (Kemmis & McTaggart, 2007). Each step is a collaborative spiral of participant self-reflection aimed at examining, rethinking, and reconstructing social behaviours to secure and legitimize changes (Kemmis & McTaggart, 2007).

The study adopted the model cycle by Selenger (1997), which has four components. I utilised the first approach, observation, where the intention was to observe whether the teachers demonstrated an understanding of the principles of AFL. I also observed

whether the teachers implemented the AFL criteria into their lessons, and this observation was based on the subject matter and whether there was any evidence of AFL in their teaching and learning processes. In the second step, I, along with the researcher and co-researchers, reflected on their lessons, examining their strategies and determining if AFL was a part of it. The third step included planning, where meetings were held to discuss AFL strategies, and participants shared their insights regarding their understanding of AFL. Subsequently, we planned how to incorporate AFL into our teaching and learning, designing activities or tasks that involved AFL criteria.

After this step, they reflected on their lessons, considering what had changed in their previous classes and what had been added by incorporating AFL. The last step was action, where teachers tested the improvements. Being aware of what AFL is capable of and having reflected on it, they designed new lessons similar to the ones they had taught previously but with different approaches. However, the steps followed each other in a precise spiral sequence when put into action, though they did not flow and intersect. Researchers and co-researchers untangled the challenges in these procedures by following specific steps. According to Kemmis and McTaggart (2007:277), this process is not linear in terms of the steps of PAR that would sequentially follow each other in the form of neat spirals of planning, acting, observing, and reflecting. Still, they overlap and are more likely fluid, open, and responsive to experience.

PAR stages are critical, dynamic, and adaptable to facilitate appropriate societal and cultural changes (Kemmis & McTaggart, 2003). However, Selenger discusses the crucial seven components in McDonald (2012). The first component acknowledges that because the community is directly experiencing the difficulties, they are the best individuals to resolve them and that the community defines and analyses them. As a result, persons with deep knowledge of their own lives and experiences, particularly those who have endured historical oppression, should be included in creating the research questions and interpretations. Selenger (1997) argues in his second component that the ultimate goal of PAR research is to radically alter social reality and improve the lives of individuals who participate and the whole community.

Other academics contend that PAR aims to incorporate all interested co-researchers in the change process by recognizing and tackling the core causes of oppression (Ledwith, 2007; Mahlomaholo, 2009).

The third component ensures that PAR incorporates the societies' full and active participation at all stages of the study process. Members of the PAR community must play an equal role. However, Baum et al. (2006) contend that participants participate actively as co-researchers in all process phases, including how the community should use the research findings. PAR "can help give people a historical perspective, showing them where they have come from, where they are now, where they want to go, and how to get there" (Baum et al., 2006, p. 856). The exploited, poor, oppressed, and marginalised are only a few of the powerless groups of people represented by the fourth PAR component. PAR is widely used to disseminate opposing information and points of view to influential groups. According to Chapman and Dold (2009), PAR is frequently used to try to transmit alternative facts and viewpoints to powerful groups in terms of lived experiences.

The sixth feature of PAR, underlined by Selenger (1997), is the ability to build a greater understanding of people's own resources, which may mobilise them for self-reliant development. PAR is more than a scientific methodology; community participation in the research process allows for a more accurate and realistic analysis of social realities. The exploited, the destitute, the oppressed, and the marginalised are just a few examples of the several powerless groups of people included in the fourth PAR component. PAR is frequently used to communicate alternate information and viewpoints to influential groups. Chapman & Dold (2009) assert that PAR is often used to try to relay alternative knowledge and opinions to powerful groups in terms of lived experiences.

The fifth element of PAR highlighted by Selenger (1997) is the capacity to foster a deeper understanding of people's resources that might mobilise them for self-reliant development. Because community involvement in the research process enables a more accurate and realistic examination of social reality, PAR is more than a scientific methodology.

Figure 4.1 below offers the PAR steps that I will use for my study:

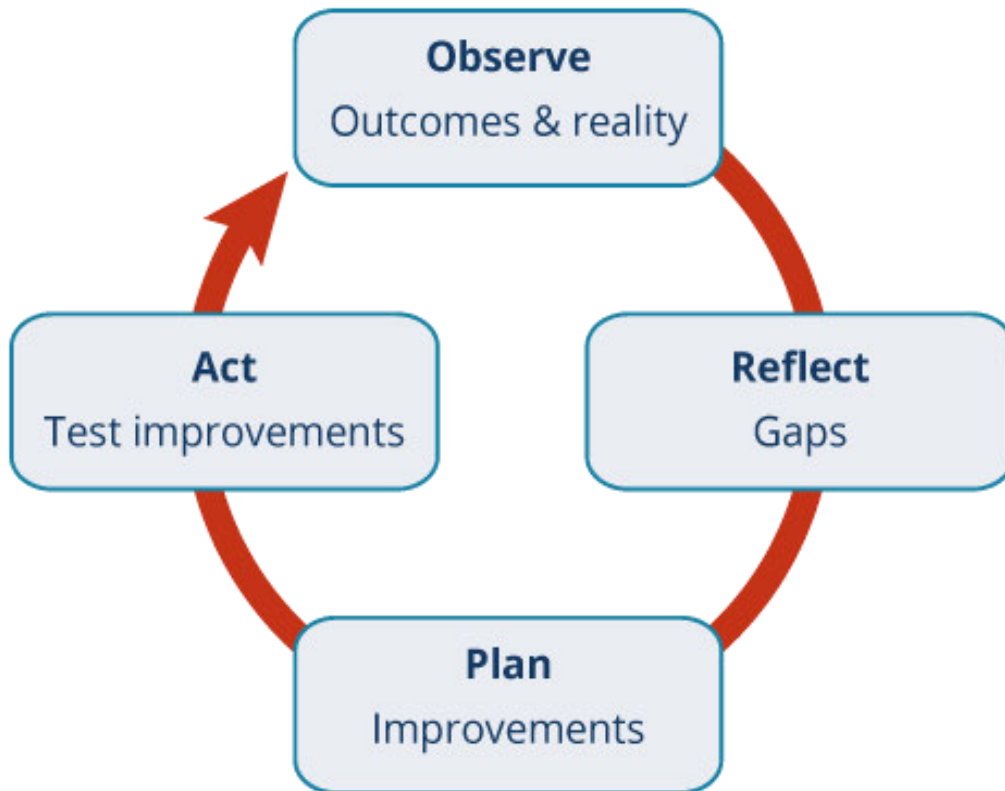


Figure 4.1: PAR plan for the study

4.7.1 Diagnostic stage

The diagnostic stage, typically the first step of the research process, is defined by identifying a problem and posing questions that are a little hazy at first but grow clearer throughout the research process and with more knowledge being shared (James et al., 2008). Typically, planning is the first stage in building a framework, which includes diagnosing an issue. The challenges that impede the improvement of academic performance of Grade 10 students were identified as the problem in this study. Diagnosing the problem required a community assessment, identifying a community partner, and considering existing resources for an implementation strategy. This step's primary goal is to research potential solutions to significant social problems while collaborating with those directly affected by those social challenges. Hence, diagnosing the problem involves community consideration, finding participants in the community to form collaboration groups, and considering the availability of the resources for the implementation stage. The roles of participants and power relations were shared in this stage of diagnosis.

The co-researchers are part of diagnosing the problem. They are urged to critically reflect on themselves so they can fully participate in the research process that seeks to solve the problem. In this step, the researcher and the co-researchers form the research team and will help identify the potential issues related to the study to find solutions. Similarly, Walter (1998) asserts that problems that require solutions should arise from the community of interest. Ethical approval was also taken into consideration in this stage. As a researcher, I approached the Ray Nkonyeni (UGU) District Municipality to gain access to the school of interest where the study intends to take place, and I explained the intentions of the study and gained a permission letter to conduct research. As the researcher, I met the school's principal individually to explain the purpose of conducting this study and get the gatekeeper's letter. I provided the consent forms to be signed by the principals and participants who volunteered to participate in the study. As PAR is not selective but caters for the community as a whole, as it involves the participation of people from the community, the team was formed for the study participants, including the local people in business and stakeholders interested in school; this assisted the researcher in determining which language is frequent in the area and developing a relationship of trust, respect, and honesty. Similarly, community-based participatory research advocates a collaborative process that should involve all the participants in the research process equitably and its community members to become part of producing solutions for community issues (Minkler et al., 2012).

The purpose of this stage, concerning Kemmis and McTaggart (2007), is to create a plan of action to address the issue and establish strategies. Thus, PAR does not adhere to a traditional linear research model, unlike other research methodologies like the quantitative method, which solves problems based on statistical evidence. Research in PAR involves a cycle that moves through multiple planning, acting, observing, and reflection stages (Kemmis & McTaggart, 2005). Donmoyer (2008) notes that in a quantitative study, the researchers extract or collect data, analyse the data, and present the results in numerical form rather than narratively. In this regard, in contrast to qualitative research, scholars contend that the quantitative research methodology used in enhancing performance on hypothetic-deductive reasoning "since it is theory-led and tends to be confirmatory" (Ngulube, 2015, p. 27).

Concerning the above discussion, this study adopted PAR as an appropriate approach to improve learners' academic performance in Grade 10 using AFL. However, in this initial stage of diagnosing the problem, I introduced the challenges that hinder improving academic performance, as indicated in Chapter 3 of the literature. These challenges included a lack of dialogue and more use of the teacher-centred method as a highlight of what was discussed in Chapter 3, which reflects a lack of collaboration and interaction, lack of mutual respect and poor power relations between teachers and learners in the classroom. As a result, the diagnosis provided in this study was for improved sympathy and the development of a plan that supports PAR's commitment to democratic ideals such as transparency, openness, communication ethos, power sharing, mutual respect, and social justice. As a result, this phase established a platform that provided an egalitarian and favourable learning environment for the research team. Taking this step would allow the group to collectively identify and analyse the issues that accounting professors encounter in the classroom.

4.7.2 Action stage

In this stage, PAR focuses on conducting the plan created in the previous stage drawn by the research and applying the interferences (Coghlan & Brannick, 2006). That is when the co-researchers and the researcher conduct their plans; this occurs even when the stage has not projected any impact on the events that are about to take place (Kemmis et al., 2014). This stage projects the actual praxis of the study. To be able to have a firm foundation for reflection and a re-planning cycle, it is advised that the researcher should monitor and record everything that occurs as they put the plan into action (Kemmis et al., 2014). Hence, the participants' voices are heard, and all are considered to proceed with the developmental goals (MacDonald, 2012). For example, some PAR co-researchers are accustomed to traditional research hierarchies and, as a result, may resent the power-sharing afforded by PAR. As a result, they may develop a particular (negative) mindset (Kidd & Kral, 2005). Inequalities impact the creation of consciousness and social transformation in marginalised communities at this level (Kelly, 2005). Thus, co-researchers participating in PAR may object to the power-sharing provided because they are used to traditional research hierarchies. Kidd and Kral (2005) assert this might grow a confident attitude. However, Kelly (2005)

highlights the inequalities in this stage that impact the development of consciousness and social transformation in oppressed communities.

At this step, as the researcher and co-researchers, I assessed the operation process and the research conclusion, which included exchanging data with the participants (MacDonald, 2012). Similarly, Kemmis et al. (2014) suggest that as the researcher, I should consider monitoring and recording the events in the plan of action to have a firm foundation for reflection and a re-planning cycle. As the researcher, I am part of the research team identifying the resources for the study. We will use video recorders, voice records/ audio taping, laptops, and WhatsApp groups. Everyone in the research team has a role to play and is enabled to fulfil the common vision of the research. Firstly, the team will identify all the challenges the participants experienced in the classroom and other bases that impact teaching and learning. The team had to devise various workable solutions to put on trial and resolve identified challenges. These possible strategies or solutions will be used as the team decides, and if they succeed, all participants share the credits. The team must analyse the strategy used to establish weaknesses, strengths, and threats if it does not succeed. As a result, the co-researchers can participate in the study because their voices are heard. Through engagement, they were given authority and could learn new things. It also allowed people in the community and other educators to participate and learn how to conduct research.

This study is guided by CER, which takes the reality of individuals as it is and does not take data as general information. According to McDonald (2012), "PAR liberates research from conventional prescriptive methodologies and tries to decentralise traditional research by keeping dedication to local contexts rather than the pursuit of truth". PAR enabled the research team in this study to take action by recording and sharing their success stories as markers of strategy implementation success. The action stage is critical in PAR since it creates data and intervenes in the collectively identified problems. The data are generated through participation in the PAR cycles with others, and the acts should be recognised. Through recording and sharing their success stories as measures of the strategy's effectiveness, PAR allowed the research team involved in this study to take action. The action stage is a crucial part of PAR since it is used to gather data and implement a solution to the issues that have

been jointly identified. It should be remembered that the acts are formed from the data by participation with others in the PAR cycles.

The action stage plays a significant role in PAR since it collaboratively generates data. The action stage is an essential step of PAR, as it is used to generate data and implement a solution to the issues that have been jointly recognized. Therefore, the data is developed through interaction or collaboration of the PAR cycle, and they operate under their interventions (Coghlan & Brannick, 2005). For instance, the workshop was designed to train and empower the co-researchers and myself (researcher) in different accounting teaching and learning strategies that will be used to resolve challenges recognised by the team. For the team to work together, mutual respect, authenticity, and transparency among the participants were ensured, the discussion views of difference and commonality, listening to and responding to other participants' ideas, and having a plan of action that can empower those who have historically felt powerless to effect change. As a result, the researcher is not impartial; instead, he is actively involved in the study process by influencing and being impacted by it. According to Habermas' notion of "communicative actions," the research team members engage formally and informally (Cecez-Kecmanovic & Janson, 1999).

4.7.3 Observation stage

Observing the effects of the action is the primary goal of the PAR stage, which is to gauge the success of the targeted intervention and assess the knowledge generated. Meaning it aims to assess the action-planning cycle. According to Coghlan and Brannick (2005), this stage evaluates whether the "action was taken in an appropriate manner" and with an understanding of what informs the next cycle of diagnosis, planning, and action, as well as the intended and unintended outcomes of the enacted action to determine if the original diagnosis fit or whether the passed action matched the diagnosis. At the same time, Kemmis et al. (2014) highlight that the previous stage assists with generating data and that the research team critically observes the generated data and selects through it to see whether the intended outcomes were achieved.

In this stage, the co-researchers and participants assembled themselves in the classroom, interacting with their usual teaching and learning strategies. The

participants' (both teachers and learners) teaching and learning strategies were observed. The teacher's lesson plans were examined to see how they planned their lessons and if they would reach the intended outcomes. Once consensus on the teaching, learning, and assessment strategies was reached, further meetings were arranged as the participants permitted us to take video and audio recordings during the observation. After that process, the team met to reflect on what was happening in the classroom. The team held their first observation process, held meetings with the participants to discuss the different teaching and learning approaches and engaged in AFL strategies. The meeting identified the strengths and weaknesses of each strategy or approach, encouraging the teachers to examine their practice of teaching methods and to come up with solutions to solve the challenges that hinder the academic performance of Grade 10 learners.

4.7.4 Reflection stage

Reflection is a crucial element within PAR and allows researchers to plan what changes can be made, execute these changes and then reflect once again (Voccarino et al., 2007). Selenger (1997) asserts that this serves as a tool that promotes actions and points out necessary changes, and its actions lead to improved education practices. This stage allows the researcher and co-researchers to engage in a critical and organized reflection to evaluate what occurred in the previous stages. According to Kemmis et al. (2014), this stage of PAR already has an overview of what happened in the preceding phases. It is now entrusted with the obligation of profoundly reflecting on it. This portion of the PAR cycle investigates one's ideas, thoughts, and behaviours in a deliberate and critical narrative manner (Morales, 2016). According to Baum et al. (2006), PAR recognizes that action and contemplation must go hand in hand, even temporarily, so that praxis cannot be split into a prior stage of reflection and a subsequent stage of action. This process allows the co-researchers and the researcher to construct clear, alternative interpretations of events and experiences (Gillis & Jackson, 2012).

In PAR, reflection formats occur in an impression in which co-researchers can contribute their own interpretations of the research findings through discourse (Jordan, 2008). However, the co-researchers perspectives and reflective input will lend

credibility to the research findings by contributing expertise and ideas that an outside researcher would not have easy access to (Jordan, 2008). Jordan's views on PAR go hand in hand with what the study intends to achieve or promote in the classroom amongst teachers and learners, where it shared opinions on how descriptive feedback and dialogic approach can be part of teaching and learning (cf. Chapter 2). However, PAR requires collaboration among participants and self-reflection as it is central to the research process since it fosters shared meaning-making and understanding between and among participants (Ferrell, 2016). PAR reflection stage is crucial and essential because it informs the participants that encouraging a collective response is a protracted process for which there are no quick fixes. Recognizing the opinions of regional experts and giving them the freedom to make beneficial changes in their communities is crucial in this regard.

4.8 ONTOLOGY OF PARTICIPATORY ACTION RESEARCH (PAR)

PAR does not adhere to a single paradigm and accepts a mix of critical theory, constructivism, and pragmatist worldviews (Israel et al., 1998; Park, 1993; Reason, 2006). PAR is influenced by constructivist principles, which suggest that people's minds contain multiple realities or knowledge (Kim, 2016; Reza, 2007). According to the literature, knowledge is co-created through critical and self-reflective co-researchers engaging in changing practices in a social process (Kemmis & McTaggart, 2007; Reza, 2007). Dudgeon et al. (2023) emphasized that while knowledge is subjective, it cannot be isolated from objectivity, implying that the universe and humans do not exist in isolation but coexist in ongoing contact. Individuals also recreate the subjective world because the objective world affects how people experience their own reality.

The world of meaning should be collaboratively co-created with teachers and learners, and teachers should be collaboratively towards making this meaning. This study seeks to use a learner-centred and dialogic approach to promote learners' interests, needs, and voices to be heard in teaching and learning. This will promote an interactive lesson and shared power respect among teachers and learners. Therefore, these approaches seek to enable the learner to bridge the gap between their pre-existing knowledge and the new knowledge. Learners can participate in classroom discussions infused with

equality, collectively, reciprocity, and accountability (Mercer et al., 2020). Learners can articulate their own perspectives, analyse others' opinions, and strengthen their mental capacities in such interactions (Lefstein & Snell, 2014). These foundations are consistent with posthumanism ideology, which advocates for developing relationships between humans and nonhuman environments (Fox & Alldred, 2020; Omosulu & Inja, 2019).

4.9 EPISTEMOLOGY OF PARTICIPATORY ACTION RESEARCH (PAR)

Epistemology is the philosophy of knowing, including how knowledge is obtained or formed and how reality can be known (Loewenson et al., 2014). PAR is governed by the premise that knowledge is socially co-created and jointly shared in a reciprocal interaction through shared experiences, conversations, and feedback among co-researchers (Loewenson et al., 2014). PAR decentralises power structures and challenges social injustices in the process of knowledge production and sharing, as well as empowers co-researchers to identify and provide solutions to their own problems, with the belief that those who have the problem are best suited to find solutions to resolve them (Loewenson et al., 2014).

PAR emphasizes the importance of local knowledge in and of itself and that knowledge is the outcome of collaborative work by people in relationships (Predota, 2009). Because knowledge generation is a cyclical process that moves from action/experience to reflection and back again, establishing sustainable learning environments incorporates PAR. It emphasizes the importance of disseminating knowledge in ways everyone can grasp. PAR accepts the idea that knowledge claims are socially produced, anchored within value systems, and understood through mental processes while encouraging human contact (Khan & Chovanec, 2010).

4.10 THE ROLE OF THE RESEARCHER

According to the study, researchers were positioned as specialists with scientific expertise to solve specific community problems (Loewenson et al., 2014). This offered researchers an advantage in the research process, which had ramifications for power imbalances and equal resource allocation (Loewenson et al., 2014). PAR is an interactive and collaborative strategy based on relationality and a democratic forum in

which co-researchers are equal co-creators of knowledge in the research process (Kemmis & McTaggart, 2007). The researcher's function in PAR is to support and organize the research process, allowing individuals directly involved to share, analyze, and confirm their knowledge and experience collectively (Loewenson et al., 2014; MacDonald, 2012). Furthermore, the researcher is accountable for facilitating and making apparent the power dynamics in the battle over knowledge, as well as the position of co-researchers in that regard (Loewenson et al., 2014).

I intend to employ PAR in this study since it contains assumptions that influence and direct the researcher's and co-researchers thinking and behaviours. Because it recognizes accounting as a social science rather than a collection of abstract mathematical manipulations or calculative routines (Burchell et al., 2013; Lowe & Puxty, 1990), it is an appropriate theoretical framework for the study. As a young professional educator in academics, I believe accounting was set out for certain groups in our societies since we are part of the voiceless and marginalised group with accounting curriculum and context. Hence, in this context, PAR will allow us to understand how issues of unequal power relations, social injustices, inequalities, oppression, and a lack of hope may contribute to the alienation of accounting from my lived experience and participants.

Accounting, like knowledge, is produced by people, for people, and is about people and their social and physical environments (Chua, 1986; Laughlin, 1995). He examines how we communicate and live our lives. Habermas's work has recently addressed ethics, law, the state, and politics. Habermas believed that critical theory needed to be capable of transformation through praxis and deconstruction (Higgs & Smith, 2006). Looking at participatory democracy and self-determination are closely related to the study because they favour an accounting that encourages dialogue and uses more learner-centred methods of teaching that promote the construction of one's own transmission of knowledge from teacher to learner. Social justice, equity, and respect for human dignity must be practised across cultural divides such as class, nation, race, gender, sexual orientation, and age (Chua, 1986: 603; Laughlin, 1995: 64; Levinson, 2011:8). The prescripts of a democratic constitution in which the study seeks to improve accounting teaching and learning by encouraging inclusivity and accommodation of their diverse needs and capabilities, of balancing power issues arising from their cultural and political environments in their social relationships.

4.11 THE RELATIONSHIP WITH THE CO-RESEARCHERS

Humans are social creatures, which implies that interacting socially with others is a fundamental aspect of what it means to be a person; according to Moseley (2015), relationships are an essential aspect of humankind and are where communication and a feeling of community are developed. In addition, Zuber-Skerritt (2018) asserts that connection-building serves as a necessary basis for the development of trust, collaboration, and a sense of teamwork, all of which are crucial for the continuous success and sustainability of the research (Zuber-Skerritt & Teare, 2013). In this relationship, the researcher and co-researchers are equal partners in defining the research challenge since their connection is built on trust. The goal of this partnership in the study has been to jointly define the issue, create solutions, and then put the best solution into practice sustainably. The co-researcher and researchers' relationship is focused on utilizing the various knowledge bases of each co-researcher and their unique social contexts to address a challenge jointly.

The researcher and the co-researchers work collaboratively to bring about socially meaningful, transformative, and sustainable change. In this way, PAR has committed to politics of fairness and social change (Jordan & Kapoor, 2016). In a transformative paradigm, such as the one this study used, the researcher and co-researchers alternate, sharing information about the study's goal (Mahlomaholo, 2013). This humanizing activity developed close, professional ties between the researcher and the co-researchers. Similarly to CER proponents, this study places equal weight on the researcher and the coresearchers. The researcher and the co-researchers share a common goal in the social impact of the research project, with co-researchers indicating variable degrees of influence in determining research agendas and processes (Balcazar et al., 2004). The researcher collaborates with co-researchers to pinpoint community issues, available resources, and long-term fixes. One goal of PAR is to generate a feeling of empowerment by having co-researchers actively participate in the research.

Thus, PAR fosters capacity development and strengthening in all participants, empowering them all (McTaggart, 1991). As a result, co-researchers had to transform due to collaborative learning, increased self-awareness and confidence, improved critical thinking skills, and the emergence of a desire and capacity for lifelong learning. Concerning this study, PAR assisted with a radical alternative to knowledge

development as a communal, self-reflective inquiry aimed at enhancing or improving the circumstances of a group of people who were previously marginalised. In addition, Campanella (2009) highlights that the researcher and co-researchers should work collaboratively as equal partners across the entire research process to change their position by challenging their marginalisation. All parties involved in the research can reflect on one another's perspectives and learn together thanks to this kind of teamwork (Freire, 2007).

4.12 RHETORIC IN PAR

PAR also considers co-researchers language as a crucial instrument for developing relationships of interdependence, mutual trust, humility, and respect, allowing co-researchers to speak openly (White et al., 2004). PAR opposes standard theories of language by deconstructing the world that divides co-researchers through different languages and viewing language as a connection between materialities. Traditional research procedures use terminology that indicates hierarchical and uneven power relations, with people involved in research reduced to objects and subjects (White et al., 2004). PAR will develop respect among learners and value each learner's perspectives, backgrounds, and contributions in the context of this study. When learners feel accepted and included, they will be more likely to engage in open dialogue with their peers and have an interactive lesson with their teachers. This promotes interdependence as learners are willing to collaborate and share ideas without fear of judgment or discrimination.

PAR establishes a democratic and non-hierarchical research platform with a non-threatening domino effect in which people involved in the research process are recognized as co-researchers (Kemmis & McTaggart, 2007; White et al., 2004). The co-researchers express themselves through their languages and contribute equally to the research investigation. Concerning the study, learners are more likely to engage in group discussions and collaborative learning activities when dialogue is encouraged. Through these interactions, they learn from each other, pool their knowledge, and support one another's learning process. Collaborative learning strengthens interdependence as learners realise that their success is interconnected with the success of their peers. The study also acknowledges the co-researchers

language diversity and values their contributions by sorting the help of an interpreter for indigenous languages for a meaningful understanding of their contributions.

4.13 ETHICAL CONSIDERATIONS

Ethical deliberations are essential when conducting research. As the researcher, I applied for ethical clearance and got the University of Kwa Zulu Natal (UKZN) approval. The application should be made before the commencement of the study (Beckmann, 2017; Stuart, 1998). The researcher got permission to conduct the study from DBE in Kwa-Zulu Natal and, subsequently, the school gatekeeper's letter from the selected school (Singh & Wassenaar, 2016). In PAR, the ethical values encourage direct participation by affected communities, an obligation to transformative actions, and a belief in situated moral judgment (Saija, 2014). As a result, given my role as a researcher who involves the community in the research process, I encouraged ethical principles as a guiding principle for the co-researchers mindset and spirit throughout the research process. Therefore, this study required extensive cooperation and coordination amongst various stakeholders, and ethical standards promoted qualities like trust, accountability, respect for one another, and justice that are crucial to collaborative work (Kabir, 2016).

The purpose and objectives of the study were explained to all participants (Stuart, 1998). Letters of request to participate in the study were sent to potential participants. Therefore, they signed consent forms indicating their willingness to participate in the study. Participants will have the right to autonomous decision-making and be protected from harm and abuse (Singh & Wassenaar, 2016; Stuart, 1998). It was also abundantly clear that individuals could withdraw from the study if they desired. The study was conducted in a way that did not harm or endanger the co-researchers' lives. The confidentiality and anonymity of the site and participants will be agreed upon by participants (Bussu et al., 2021; Dube et al., 2014). Pseudonyms will be used for all participants for anonymity (Bussu et al., 2021; Dube et al., 2014). The co-researchers decided upon data ownership during the research process and the program's conclusion (Dube et al., 2014). All the documents used for the research process are to be safely kept in a stored place.

4.14 DATA GENERATION PROCEDURES

The research design and method to be used permit the use of the data generation methods based on context and co-researchers dependent, including group discussions, workshops, meetings, and document analysis, that builds a cycle of learning, action and reflections (Loewenson et al., 2014). The methods allow the co-researchers to collectively generate knowledge, collaboratively share responsibilities and learn from one another. Gathering data and improving present concerns within a society leads to a better understanding and knowledge of that civilization. Involving the community in the process of creating change can lead to increased cohesion and collaboration among members (Watters et al., 2014). Pictures, voice, video recording and photovoice will cumulatively be used at different stages to add additional dimensions and enrich data (Loewenson et al., 2014). The meetings and group discussions will be used in all phases of the research project, and the co-researchers will, in the first stage of research, collaboratively diagnose the identified problems, brainstorm ideas to draw the strategy of the process, develop an action plan, its implementation and intervention strategies (Cornwall & Jewkes, 1995). Documents guiding and supporting the study will continuously be analysed by reviewing and evaluating their framing of the study (Bowen, 2009). The last part would be workshops, which will be held during all phases of the research process to acquire new knowledge and skills, creative problem-solving skills, and innovation (Danley, 1999).

4.15 RESEARCH SITE PROFILE

The researcher randomly selected the school because of its geographical location and because it is suited to the marginalised community. At the school, the two teachers for accounting and two members of the School Management Team (SMT) members were identified, a subject advisor was invited, and three members of SGB, including a businessman, pastor, and a parent, were identified for the study. Accounting performance at KwaMasha High School had been dropping. As a researcher, I was excited that if AFL tactics could help enhance Grade 10 learners' academic performance, they would be empowered to transform their society democratically. Accounting performance at KwaMasha High School had been dropping. As a researcher, I was excited to look at the designed strategy using AFL principles to

enhance grade 10 learners' academic performance, as they would be empowered to transform their society democratically.

4.16 CREDENTIALS AND ROLES OF THE RESEARCH TEAM

This section looks at co-researchers credentials and their responsibilities as co-ordinating team members in the study. The coordinating committee was formed as a result of discussions with various stakeholders. The organizing team represented a larger group affected by the listed issues. The team involved the principal, commerce HOD, teachers, community members, learners, and the researcher. The researcher visited with the principal and HoD to explain the study's goal and assure them that their support would benefit society. Their involvement established them as co-researchers, assisting the researcher in outlining the problem, obtaining solutions, and implementing the appropriate solutions for the task.

4.16.1 The study coordinator

As the research coordinator, I initiated the study, became a team leader and coordinated a co-researcher team. I also provided the structure of the study to the team of co-researchers. The CER theoretical framework principles also guided me to the study and relation to PAR. As the researcher and team leader, I called the first planning meeting with potential co-researchers invited to participate in the study after gaining ethical approval. I coordinated the study team's activities, performed research alongside them, organized workshops, participated in joint planning meetings, and recorded data from the collaborative planning meetings and lesson observations. Together with the study team, I analysed and interpreted the produced data. In addition, I made sure that the ethical clearance procedures were followed.

4.16.2 Grade 10 Accounting teachers

Teachers were invited to participate in the study to be actively involved in improving academic performance in accounting for Grade 10 learners using AFL. Teachers signed the consent forms, allowing them to actively participate in working on possible solutions to the challenges identified and be involved in generating data. Teachers

gained freedom and consciousness regarding how they had been teaching accounting. Thus, this study was conducted with accounting teachers in Grade 10, namely Xolisani Mbele and Thuthuzile Ncamane; the names were fictitious and were used to conceal their identities. Both teachers taught in the same school and had qualifications in the B.Ed F.E.T phase for accounting and business studies. Xolisani has twelve (12) years of teaching accounting and has four times been awarded best accounting results achievement in Grade 12 by the DBE in Ray Nkonyeni Municipality under UGU district. In contrast, Thuthuzile had only three years of experience in teaching accounting since she graduated from the university four years ago.

4.16.3 Accounting learners in Grade 10

The learner's involvement in the study was to encourage learner development, the implementation of school interventions, and the understanding of those interventions in society; it is thought that learner participation is crucial. The researcher considered it essential to include learners on the team as the study intends to bring change and liberate classroom norms. As learners are minors, I first solicited their parents' consent through letters for them to participate in the study. Assent forms were written in understandable language for learners and parents. The research has highlighted that adolescence must be nurtured because it is a crucial time for making significant decisions in life. Hence, the study in Article 12 of the United Nations Convention on the Rights of the Child (UNICEF, 1989) states that children should be allowed to voice their opinions on issues that directly affect them, and their views should be rendered the weight that is appropriate for their age and maturity. Learners must comprehend complicated societal problems, such as diversity, to comprehend how they should express themselves.

Concerning this study, learners had to participate in the lesson interaction with their teachers and peers and class activities written as data generation took place. Learners participated in problems they were given to solve, thought critically about how lessons were delivered, and suggested ways in which they would like to see lessons presented in the future. This also served as a format of promoting a learner-centred method of learning, similar to Moate and Cox (2015) asserting that a learner-centred approach enables learners to relate knowledge and skills to develop a viable solution to a defined

challenge as the study uses PAR to empower learners not to use them as sources of tokens but to value them in the power relations and value them equally in a research team. Differences in position and power between researchers and co-researchers were acknowledged, mainly regarding knowledge and proficiency in PAR. The other co-researchers highlighted that by embracing innovation and including learners as co-researchers, the opportunities for the learners' inputs might be maximized. This improved their capacity to express their viewpoints at crucial data generation and evaluation stages. As the researcher, I chose the observed process carefully to engage the learners as active co-researchers in creating their world of meaning and to develop a relationship of trust with the research team so that both the learners and the co-researchers can investigate intricate social dynamics in the classroom.

As the researcher, I gave the learners thorough explanations of research ethics, anonymity, confidentiality, and safety. All study activities involving them required parental or guardian informed consent. They knew they might stop participating in the study at any moment. The research was reported using fictitious names. The facilitators recognised the learners' vulnerability when learning about the power relationships between adult researchers and minors.

4.16.4 Principals credentials

The school's Deputy principal participated in this study, Sebenzile, was the only Deputy principal who participated in the study. She has taught the IsiZulu language in the F.E.T phase and Social Science in the GET phase. Sebenzile has been teaching at the same school for the past 28 years, as she practically knows most of the people in society, and the community elders love her for the hard work and dedication she has given to the learners. Sebenzile has always been keen to work with young minds as she said that "young minds bring innovative ideas in the workplace and makes things easier for them to improve their school". Thus, when the observation process took place, she would attend with the facilitators, and when she had work to do, she would ask for feedback on how the process had taken place.

She was very dedicated and fascinated by how the projects seek to improve academic performance for accounting Grade 10 learners. She shared her views on how we could enhance accounting performance teaching. She signed the consent forms and allowed

five learners and teachers to participate in the study. In light of this, Sebenzile assisted with disciplinary and external challenges we encountered at the research sites. The principal ensured the parents' trust by explaining the study's meaning and purpose to parents and indicated that the study would not harm their children but make a difference in their academic results.

4.16.5 Credentials of Commerce HoD

The HoD for commerce at the school was Samukelo Mkhize, who was very welcoming and showed much appreciation for being part of the team that intends to oversee this project's success. Samukelo has taught business studies economics in the F.E.T phase and EMS in G.E.T in the past eight years and has been a HoD for two years. He had so much support and dedication to the project as he was part of every step, even the lesson planning that would be observed for the study. To prevent the study from interfering with the school's regular operations, he also kept an eye on how the project took place and if all the procedures were followed correctly.

4.16.6 Credentials of Accounting Subject Advisor

A subject advisor is responsible for the schools in the district by conducting diagnostic research and professional development workshops for the accounting teachers— Zinhle Mkhabela, who is responsible for the schools under the UGU district as the DBE official. Zinhle's duty was to support accounting teachers with content, assessment, classroom management and other educational materials. She also had to support accounting teachers in presenting their classes and ensure compliance with CAPS and departmental policies. In the project, she assisted with her experience and expertise to strengthen the strategy's development. Once operationalised, they can popularize and implement the concept in other schools with low accounting performance.

In her position in the study, she contributed by becoming an expert learner rather than a knowledge distributor. Her knowledge and social position contributed to the continued success of the developed strategy after it had been implemented and operationalised. Although she was primarily responsible for facilitating our PAR workshops, she acknowledged that she was not an accounting expert and stressed

that by exchanging experiences with the coordinated team, she was also learning to become a better subject advisor. The capacity to share their approaches, particularly in the classroom presentation and means of evaluation comments, was considered a sign of the subject advisors' commitment to the sustainability of this project.

4.16.7 Credentials of Parents

McDonald (2012) defines PAR as "part of a social change with a specific action as the ultimate goal." PAR is defined as a dynamic social, educational inquiry process that recognizes local people's need to collaboratively identify their problems (Brydon-Miller & Maguire, 2009; Daniel, 1997). According to Zuber-Skerritt and Wood (2019), it develops new knowledge collectively to propose practical answers to the highlighted difficulties. In the study, the parents were empowered by playing a massive part in their children's education through participation in this research. Most of the parents of the learners were underprivileged, and a few had good education since their highest grade was standard nine. As mentioned in the study, the KwaNzimakwe community is a rural area that is still thriving economically. Parents assisted with signing their children's assent form to participate in the study, and those who participated signed their consent form. Despite coming from disadvantaged circumstances, they felt appreciated when the schools and members explained the goal of the project and the results of the quarterly examination of their kids' performance.

Through PAR, parents felt empowered despite coming from disadvantaged backgrounds where the research team considered and valued their experiences and knowledge. This occurred through the researcher's workshops and meetings, where they interacted with other co-researchers. Perhaps it should have been evident that when parents participate in all stages of research, the findings are more likely to apply to fixing the issues they encounter. As a result, parental involvement in their children's education substantially impacts their prospects of success in school, at home, and subsequently in life. PAR bridges the gap between researchers and the intended beneficiaries of research through parental involvement (Turnbull et al., 1998).

4.16.8 Credentials for religious community members

The school's management team recommended the religious parent since he had served the schools in the communities for several years. Pastor Nombamba was well-known and respected by the community. He was crucial in assisting other co-researchers and mobilizing them regarding morality-related matters. He had been offering support to the school, and his relationship with the teachers was very friendly. Since charismatic congregations are highly respected, the researcher decided to include one of their leaders to lend the study some moral support. His participation also aided the teachers in realising that their involvement would change how they taught. He was carefully chosen, and at the same time, he was trained to conduct study and learn new things. He was given detailed explanations concerning the research ethics, anonymity, secrecy, and safety. He was given informed consent for all research activities. He was aware that he might withdraw from the study at any time. In the research report, pseudonyms were utilised.

4.16.9 Credentials of the businessman

Vusizwe Dlomo is a local businessman who owns three supermarkets in different community areas and is a taxi owner. The principal recommended the businessman. He had invested much support in the local schools by sponsoring drinks and refreshments. They were having sports games. He also contributed financial aid to matric learners for their matric ball, and the community values his involvement in the school. Including him helps make teachers accountable to parents for their performance while increasing parent involvement in the school. The businessman was informed about research ethics, anonymity, confidentiality, and risk avoidance. In all research operations, he was given informed consent. He knew he might opt out of the study at any time. Pseudonyms were utilised in the study's reporting.

4.17 COMMON VISION

“Education is for improving the lives of others and for leaving your community and world better than you found it (Marian Wright, 1976). Continuous improvement is a better perfection” (Mark Train, 2007).

The true direction of the development of thinking is not from the individual to the social but from the social to the individual (Vygotsky, 1978). He further highlights that the community raises a child for the community to make a better living for the community. In the context of this study, I believe that one significant role in building our community is through education, where all stakeholders invest their interest in making a better living. All stakeholders directly involved in the success or failure of an educational system, such as the school governing body, administrators, teachers, parents and learners, all seek better results or an improvement in their education. Every stakeholder plays a different, significant role in supporting the education system. (Paine & McCann, 2009). The common vision the research team intends to achieve was aligned with this study's research aim: to improve Grade 10 learners' academic performance in accounting with all the strategies they can use. This vision is achievable with the collaboration of everyone in society and is heading in the same direction as improving learners' education (Saxe & Braddy, 2015).

This vision will serve as a vehicle that depicts collective intelligence from diverse stakeholders in the community. The research team agreed that integrating dialogue in the classroom among teachers and learners will enhance and promote more AFL strategies and improve academic performance in accounting. Similarly, Vygotsky (1978) highlights that by giving our learners practice talking with others, we give them frames to use their own thinking capabilities and interact with their peers. Thus, having a common vision with the co-researchers enables the research team to brainstorm and propose future actions (Saxe & Braddy, 2015). According to Qhosola (2016), having a single vision unifies the research team's efforts and eliminates personal interests in the research team's aim that could derail the entire strategy implementation process. She says that having a shared vision raises a team's awareness of the existing reality, giving them a clear picture of the desired destination (Qhosola, 2016). As a result, a shared vision provides orientation and meaning for team members and is a powerful motivator for ongoing and systematic improvement (Martin et al., 2014).

4.18 SWOT ANALYSIS

According to Ayub et al. (2013), a coordinated team uses the strategic review technique known as the SWOT analysis to examine the strengths, weaknesses,

opportunities, and threats to meet a problem. SWOT analysis defines and assesses an organization's environment in terms of internal strengths and weaknesses, as well as external opportunities and threats (SammutBonnici & Galea, 2015). Thus, in response to the problems that impede academic achievement in accounting, this study used a SWOT analysis to respond to and assess the strengths, weaknesses, opportunities, and threats of AFL solutions. SWOT analysis supports the development of a strategy that may take advantage of strengths to offset weaknesses and make the most use of chances to remove threats (Tsoetsi, 2013).

In addition, using SWOT analysis might help identify threats that might hinder the successful implementation of the AFL strategies. During the meetings, co-researchers identified the opportunities that were brought up by using collaboration or teamwork and how allowing everyone to have a voice advocated for dialogue use in the classroom. The co-researchers identified areas of weakness regarding their lived experiences regarding the accounting assessment. The strengths were determined using flexible steps, including how the data generation method was inclusive and assured mutual respect among all participants. The threats identified by the research team were that having many participants with different views might be time-consuming, and other teachers did not participate much in the study due to additional duties they had to attend to. However, the SWOT analysis process guided the team in developing priorities and strategic planning.

The research team discussed the following challenges that they face in the classroom that affect the performance of the accounting Grade 10 learners. They demonstrate that students underperform because they do not devote enough time to accounting as a practical topic. Second, the research team mentioned a lack of learning and teaching materials as an issue of insufficient quality for effective teaching and learning and a big concern for learners' academic performance. According to Ngwenya (2012), textbooks and resource materials are essential tools for effective teaching and learning, and a lack of materials causes teachers to handle subjects abstractly, presenting lectures in a dry and uninteresting manner. Thirdly, the teachers also considered time allocation to complete the syllabus an issue, as they felt it was insufficient for accounting. Accounting takes up to four hours per week. The research team stated that four hours is insufficient because accounting is a subject that incorporates computations and requires more time, so learners would acquire

information about the subject and apply their understanding through practical applications.

The fourth issue the team discovered was that overcrowded classrooms lead to poor performance for Grade 10 accounting learners. They mentioned that overcrowding hampered learners' focus during teaching and learning, and lessons get disrupted easily. Learners in most rural area schools are disadvantaged with overcrowded classes, and they do not have adequate learning facilities, leading to the scarcity of textbooks that learners must share in pairs of three or four (Yara, 2015). The research team also mentioned that language and literacy are the issues that result in poor performance for accounting learners, which involve being unable to read and understand English instructions. This also aligned with one of the challenges the study seeks to overcome: the lack of dialogue in the classroom. The research team discussed the lack of parental involvement and poor teaching aid.

4.19 PRIORITIES

The prioritisation process serves as the management discipline to guide strategic planning and implantation of all the stages in the study. This prioritisation process ensures the achievement of a highly identified, analysed and evaluated challenge (Rondinelli & Cherif, 2009). It is subjective to assign values to those recognised to choose which problems to address first in decision-making (Rondinelli & Cherif, 2009). It is advised that the research team agree on which issue to address first in the strategic plan. The process of prioritizing involves several actions within an organizational context, ranging from identifying the true issue to setting job priorities. The co-researchers in this study unanimously agreed on establishing a coordinated team as a platform for presenting and untangling difficulties as a top priority. The study team would hold AFL workshops to collaboratively explore difficulties that arose from co-researchers teaching experience in terms of pedagogically linked challenges and accounting assessment in Grade 10.

4.20 ACTION PLAN

The research team decided on a plan of action, which was then modified to fit the project. An action plan is a document that provides a blueprint on how to attain an

organisation's goals effectively and efficiently, with detailed actions needed to be achieved (Maleka, 2014). According to Moloji (2014), the community action plan should include information about the purpose of the research project, the goals to be reached, the approaches to take to do so, a timeline, who is responsible, the resources needed, and a framework for monitoring and evaluation. Table 4.1 presents our plan of action as developed during the planning meetings.

Table 4.1: Plan of action

Activity	Responsibility	Monitoring	Evaluation	Time Frame
Preparatory phase Initial planning meetings	Research coordinator	Research coordinator	Participants' attendance, brainstorming and development of team norms and action plan.	One-hour meetings from 23/06/2023 to 04/08/2023 every fourth night (cf. appendix attached).
Step 1 Workshop and Collaborative lesson planning	Research coordinator, co-researchers and subject advisor	Facilitation of the workshop. Presentation of co-researchers challenging topics and problems. Development of first assessment task schedule. Three co-researchers meet and plan together depending on the factors.	Discussion of success stories and challenges in assessment of accounting. Sharing of different styles of teaching and learning, assessment for accounting.	1 hour
Step 2 Observation of assessment strategies teachers use.	Available co-researcher & 10 learners.	Research coordinator and available co-researchers. All eight co-researchers observe the process.	Discussion of strategies or methods teachers use for teaching, learning and assessment. Looks at the proposed strategies to be	1hr

			used for improvement in accounting on the identified gaps.	
Step 3 Assessment reflection	Co-researchers and ten learners	After the assessment strategies observation, the assessment will be discussed.	Co-researchers will indicate what worked well and propose improvement strategies and re-planning where there were gaps.	2hrs
Step 4 Phase 4 Assessment of the lessons	Co-researchers, three learners who volunteered and the research coordinator	After the assessment strategies observation, the assessment will be discussed.	Research co-ordinator and co-researchers will indicate what worked well and propose improved strategies.	1hr

4.21 DATA ANALYSIS

The study uses Critical Discourse Analysis (CDA) to analyse, interpret and report the written, recorded and visual data. CDA is a cross-discipline developed in the early 1990s by a group of scholars, including Theo van Leeuwen, Gunther Kress, Teun van Dijk and Norman Fairclough (Wodak & Meyer, 2015). CDA is found to be relevant to analysing and interpreting data based on its ability to critically uncover the social life meaning hidden in spoken and written words (Van Dijk, 1995) and its emancipatory tenants that align with PAR and critical theory underpinnings. CDA is defined as a process of analysis that critically examines how both the micro-social order, including language use, discourse, verbal interactions, and communication, and the macro, including power, dominance, and inequality, are enacted and reproduced by texts and talks in a social and political context (Van Dijk, 1995).

CDA takes a political stance to expose and resist both the micro and macro social orders determined by access to limited resources such as money, forces, status, knowledge, and information by advancing its emancipatory discourse (Van Dijk, 2001). Both micro and macro social orders may also be integrated with laws, rules, policies, norms, and consensus to be viewed as natural and legitimate (Van Dijk, 1995). Central to CDA is its position to go beyond the spoken and written words by uncovering hidden meanings underlying the texts and talks that shape the power in micro and macro social orders (Van Dijk, 1995). Similarly, Fairclough (2013) exposes the social and political ideologies of power and hegemony in language and discourse by analysing the hidden meaning of text and talks in a given context. In doing so, Fairclough identified three central CDA analysis constructs: text and language, discourse practices, and sociocultural practices (Fairclough, 2013). The CDA analysis approach is employed to decentralise the issues of power and dominance and promote equity amongst the marginalised and disempowered co-researchers.

4.22 CONCLUSION

In this chapter, PAR has been historically tracked and clarified as a research tool to generate data that was then analysed using CDA collectively. The co-researchers credentials were provided in terms of ethical considerations. The research design focuses on the co-researchers and their roles and duties to accommodate data

gathering and facilitate planning, implementation, and reflection. Discussing the researcher's position and connection with the co-researchers was also vital. Three methods of data collection were used: free attitude interviews, video and audio recording, and participant observation. Furthermore, an action plan describing the strategy to increase academic performance in accounting for Grade 10 students using AFL principles was presented.

CHAPTER 5

ANALYSIS OF DATA, PRESENTATION AND INTERPRETATION OF RESULTS

5.1 INTRODUCTION

The study aimed to design a strategy using AFL principles to improve Grade 10 learners' academic performance in accounting. This chapter includes insights from the collected data. It shows how the data were analysed to build an effective strategy for facilitating AFL principles and having an interactive classroom between teachers and learners. The data is presented, analysed, and interpreted following the study's five objectives. The chapter employs the study's five goals to organize this analysis regarding the generated data. The first objective looks into the challenges that hinder the improvement in accounting for Grade 10 learners' academic performance. The study's second goal is to identify the components of the AFL strategies that will be deployed. The third goal comprises creating the circumstances for successful deployment. The fourth goal focuses on the threats that impede the proper execution of AFL techniques and how to avoid them. Finally, the signs of the strategy's successful implementation are explored.

As a result, each of these five goals must be broken into appropriate subheadings chosen and presented following the respective constructs that characterize the various sub-aspects of the respective goals discussed in chapter two. Each goal subsection is investigated by referring to expectations regarding good practices defined by educational policy, past research, and other pedagogical practices. Evidence from spoken words, written words, pictures, and settings painted by co-researchers is provided to substantiate the assumption that a construct is viewed as a specific objective. This analysis enables the study to search deeper' for challenges of emancipation, empowerment, and transformation to improve academic performance for Grade 10 students. Moreover, CDA is utilised to identify, expose, and reject social inequalities that may have prevented academic improvement in accounting teaching (Van Dijk, 2008). According to Rogers (2004), CDA examines how language is used to reveal perceptions informed by how society is organized at the contextual and social structural levels.

Furthermore, Rogers (2004) and Van Dijk (1995) highlight how it is employed discursively to discover elements of dominance, power relations, and inequality at the textual level. CER is used as the theoretical framework of choice to understand the findings. A concise conclusion is reached by examining the empirical data findings and whether they corroborate or dispute the literature studied. Finally, observations about the findings' contribution to the body of knowledge are provided. The names used for co-researchers in this chapter are pseudonyms.

5.2 ANALYSIS OF THE CHALLENGES

The teaching and learning at the school embraced some of the AFL strategies but in a way that was favourable to accounting teachers with no collaboration with their learners. To fulfil the first objective, the research team convened their first meeting to identify the challenges that lead to low academic performance for Grade 10 learners in accounting. The following challenges were identified: teachers mainly focus on grading instead of the process of assessing itself, the use of a more teacher-centred method is seen as one of the challenges that hinders good academic performance, lack of compliance with CAPS as well as assessment policy document by the accounting teachers, the lack of dialogue in the Grade 10 Accounting classroom and there is a widening gap between knowledge of pedagogical theories and accounting classroom practice. As a result, I use the identified challenges as subheadings below.

5.2.1 More focus is on grading the process of assessing itself.

Assessment is done to identify gaps for learners to see whether they have understood the content covered (Bhat & Bhat, 2019). Hence, assessment is not mainly about grading learners to achieve higher grades as teachers do. Still, assessment should align with AFL, which focuses on identifying the gaps and recognising the mistakes that need to be improved (cf. section 3.3.1). Similarly, the CAPS policy states, "assessment is a continuous, planned process of identifying, gathering, and interpreting information about the performance of learners, using various forms of assessment" (DBE, 2011). Teachers are supposed to assess learners to generate and collect evidence of achievement, evaluate this evidence, record the findings, and use

this information to understand and thereby assist the learners' development in improving learning and teaching (DBE, 2011).

However, teachers focus more on grading, neglecting the assessment goals targeted by CAPS policy. This becomes a challenge as teachers assess learners to grade them and do not identify gaps and levels of understanding. Thus, the constructivism theory encourages learners to construct knowledge relevant to their lives and assess them to acquire skills to learn; according to Jacobs et al. (2016), who align with constructivist theorists, learners bring their own understanding of reality to the classroom, which requires learners to be given descriptive feedback after an assessment has taken place for them to construct new meaning in their learning knowledge and align it with their experiences for better understanding and bridge the identified gaps. The teacher's task is to assist them in aligning their knowledge with new information through reflective thinking.

In the school where the research took place, the research team observed the lessons held by teachers in their respective classrooms. The disempowerment of the learners who were not receiving constructive or descriptive feedback after class was witnessed. Ms Mbele gave learners the memorandum to one of the learners, who had a neat hand to write corrections on the board without engaging with the learners to identify areas for improvement and guide them through their learning process. Learners took the opportunity to copy and paste the corrections on the board with no clear understanding of the content they were assessed as they did not get the pleasing results as the teacher stated, and this hindered the opportunity for learners to acknowledge their strengths and weaknesses, and a room to identify areas for improvement. Both teachers seemed to be using more or less the same teaching strategy, as Mr Ncamane was observed teaching a new lesson at the beginning of the lesson. In the last 15 minutes of the lesson, he was seen writing corrections on the board for their previous assessment. During the group discussion, the research team asked co-researchers to share their perceptions on the methods they use in their classrooms, and Ms Mbele had the following to say:

"I do not have strong learners in my classroom, as their results are not always pleasing or meet the minimum requirements of CAPS to reach a pass mark of 30%. So, giving them the memorandum is a better option, so they will be able to see how they are being assessed and have a chance to memorize the strategies of answering certain

questions for future assessment. I use methods that will equip them with skills of getting better results and meet requirements to go to the next grade because I think after teaching the content, there isn't much you could do for learners to achieve better results, so I rather equip them with the skills of getting good grades by memorization of content assessed and not waste more time with repeating the same thing that have been assessed already."

Mr Ncamane shared the following:

"I usually start my lesson with a new content topic as learners are still fresh-minded and more motivated to learn as they still pay more attention to the lesson. Right after, I give out class activity or a class test so that if they cannot finish in time, it can be a homework, and if they are done early, I collect scripts to mark so I could return them the following day. This saves me time to cover all the content in record time, and doing corrections of the test in the last minutes of the lesson is the better system for my class cause their results always high grades, meaning they understood and no need to explain further and waste time."

The co-researchers shared the following extracts: the memorandum of the test written by learners and the sample selected scripts with the test grades.

QUESTION 4: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS

4.1 CONCEPTS

Write only the letter (A-E) next to the question number.

4.1	C✓
4.2	D✓
4.3	A✓
4.4	B✓

4

4.2.1 Calculate the average creditors payment period.

$$\frac{\frac{1}{2} (240\,000 + 160\,000)}{1\,125\,500}$$

= 65,6 days

5

Calculate the percentage (%) operating profit on sales.

$$\frac{356\,000}{1\,780\,000} \times \frac{100}{1}$$

= 20%

3

Calculate the debt-equity ratio.

$$\frac{340\,000}{850\,000}$$

= 0,4 : 1

3

Calculate the solvency ratio.

$$\frac{750\,000 + 580\,000}{1\,350\,000 + 540\,000}$$

= 2,5 : 1

5

Calculate the percentage (%) return on average partners' equity.

$$\frac{225\,000}{\frac{1}{2} (650\,000 + 850\,000)} \times \frac{100}{1}$$

= 225 000 / 750 000

= 30%

5

4.3.1 Mr. Brosnan is of the opinion that STEEL Traders has a better profitability and operating efficiency. Quote two financial indicators with figures to support Mr. Brosnan's opinion.

% operating expenses on sales ✓ 12% ✓ compared to 20,8%

% operating profit on sales ✓ 20,6% ✓ compared to 16,2%

Do not accept % gross profit on cost of sales

4

Figure 5.1: Test memorandum

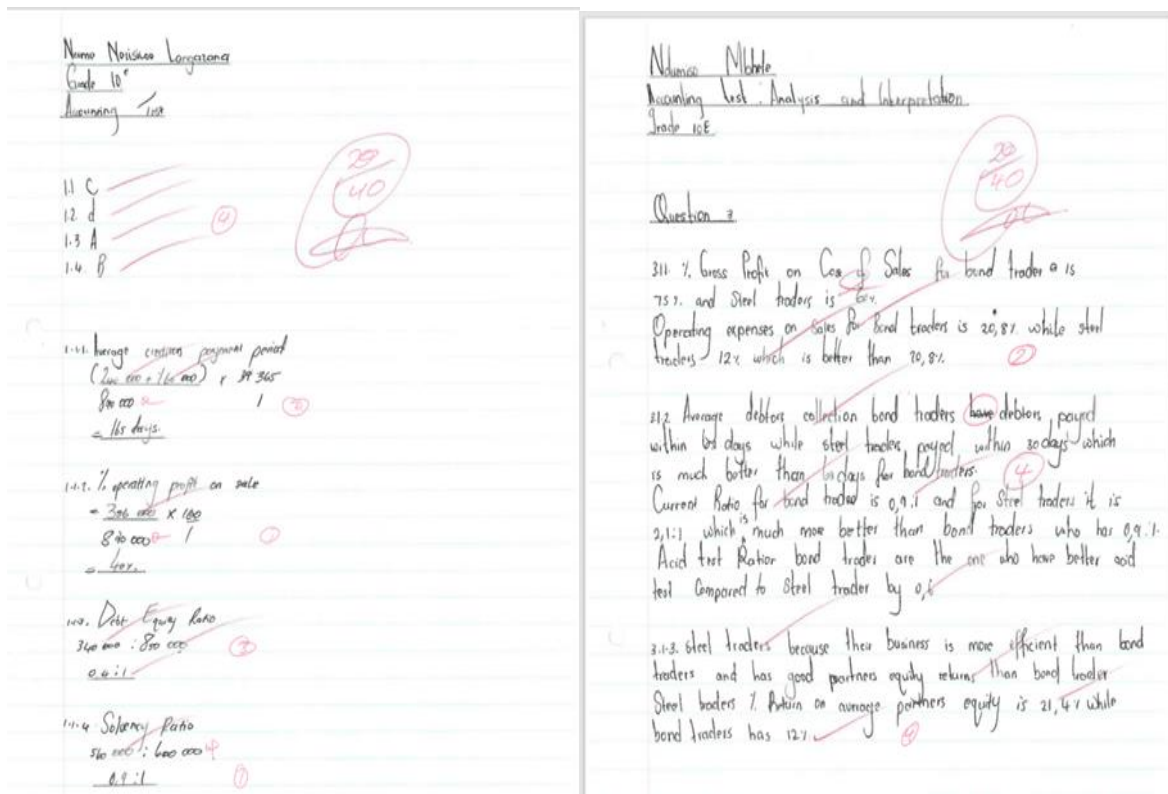


Figure 5.2: Test results

The above extracts from the empirical data show the test memorandum given as a handout to learners to copy and paste corrections. They also had to construct their own meaning of the information given to them and memorise the set-up of tests. This shows that the teachers have neglected the purpose of assessment as required by CAPS policy, as the purpose of assessing learners is to generate and gather evidence for evaluation and use their results to assist learners in identifying their weaknesses and strengths to improve their academic performance. The writing of corrections without any discussion of the test results and giving learners descriptive feedback in their scripts shows that the purpose of assessment has shifted from the learners' interest in equipping their abilities as constructivism theory supports to the teachers' interests in grading learners by meeting CAPS policy requirements and covering the content in time. The learners were provided with the scripts without feedback, such as "very good, good and room for improvement", where necessary. Still, their scripts just showed marks, which shows that teachers only cared about grading learners, not assessing learners to identify gaps and recognise room for improvement, as literature revealed (cf. section 3.3.1).

Analysis from the CDA lens on how power dynamics were distributed in the classroom. In both classrooms, the research team highlighted those teachers were more dominant and had more power over learners in their teaching and learning. The group discussion and observation process have shown that both teachers assess their learners to aim for more marks than the other group of learners and neglect the purpose of assessment in the classroom. Their teaching, learning and assessment focus on achieving high grades and completing the syllabus on time. Still, they are unaware that they are focusing on grading learners instead of assessing learners to identify gaps and give descriptive feedback that will equip learners with the necessary skills and a clear understanding of the content to improve. The lesson held by Ms Mbele and Mr Ncamane, which was observed by the research team, revealed no interaction between teachers and learners. Also, teachers have more authority and control over the lesson and assessment. There was no descriptive feedback given to the learners to reflect on their work, set new goals, and engage in self-assessment.

Learners were hindered from having a voice in their teaching and learning in Mr Ncamane's class, as he channels the lesson in a pedagogical manner that favours his interest and not learners, and learners were hardly given space to interact. However, not giving learners descriptive feedback on their assessments results in a lack of motivation and commitment, which leads to learners perceiving the grading process as punitive rather than a tool for growth and identifying room for improvement. Concerning CDA, the study aims to challenge traditional power dynamics by encouraging shared power and co-learning between teachers and learners. Thus, instead of merely relying on the teacher's knowledge, teachers were urged to acknowledge and value the knowledge and lived experiences that learners bring to the classroom. This will enable learners to participate actively in the teaching and learning process by contributing to discussions, sharing their ideas, and collaborating with the teacher.

Analyses from the CER perspective are rooted in critical theory that is fundamentally constructivist (White, 2011). CER views this practice of assessing learners for grading as a misuse of power dynamics by teachers as they hinder the potential abilities of learners to reach their efforts and possibilities of enhancing their motivation and letting them engage with the subject content. This also deprives learners of an opportunity to highlight the gaps in their understanding and how to improve their learning. Thus,

constructivism theory with the CER lens encourages learners to be part of constructing knowledge that is significant to their lives and assessing them to acquire skills to learn. CER realised that reality is not objective and independent of human experience but is socially produced and moulded by power relations and social institutions.

In contrast to the study, giving descriptive feedback to the learners allowed teachers to support learners in achieving continuous progress throughout their learning process. CER recognizes that individuals and groups have distinct experiences and perspectives that are moulded by their social and historical circumstances. In contrast to the study, learners could analyse what they did well and what required improvement after receiving clear and descriptive feedback on their assessment. Therefore, as CER vouches for human experience in individuals, it encourages feedback to be part of the assessment as it is limited.

The above empirical data discussion aligns with the literature discussed in Chapter 3. Stiggins (2002) highlights that teachers neglect AFL practices in their teaching and assessment, which solely results in them focusing on grading. He further argues that teachers limit opportunities for learners to actively participate in their learning journey actively, hindering their ability to develop metacognitive skills and take ownership of their education (Stiggins, 2002). Similarly to the study's findings, learners seemed restricted from having a voice in their teaching and learning in Mr Ncamane's class, as he channels the lesson in a pedagogical manner that favours his interests and not learners and learners were hardly given space to interact. Thus, not giving learners descriptive feedback on their assessments resulted in a lack of motivation and commitment, leading learners to see the grading process as a punishing tool in teaching and learning. This aligns with Stiggins' (2002) arguments, where he argues that when assessment is entirely practised on grading, learners develop a fixed negative mindset in which they believe their abilities are fixed and cannot be improved (Stiggins, 2008). This decreases enrolment in the accounting stream, motivation, and engagement in the classroom, as learners may perceive the grading process as punitive rather than a tool for growth and development.

Therefore, the study's findings found that when teachers mainly focus on grading, they emphasise the subject content that is more likely to be assessed in exams, which neglects the complete in-depth understanding of the subject. Thus, the study explored the non-compliance of CAPS by teachers, as they tend to surf the curriculum content

to cover easy topics to assess for learners to reach high grading marks and limit learners' understanding of the subject content. The research further found that assessing learners for grading hinders teaching and learning ability to explore flexible learning approaches such as learner-centred and innovative teaching methods.

5.2.2 There is more use for a teacher-centred approach

A more teacher-centred approach is seen as a challenge that hinders good academic performance when the teaching and learning do not allow interactive lessons between learners and teachers (Kompa, 2012). Similarly, Al-Zu'be (2013) asserts that learners are considered "empty vessels" that passively receive knowledge from their lecturers through lectures and direct instruction, with the ultimate goal of favourable test and assessment results (cf. section 3.3.1). Consequently, teaching and assessment in a teacher-centred approach are two separate entities, as they measure learners' learning ability through objective assessment marks. Therefore, learners are less involved in the lesson as the teacher dominates with the power of voice. However, in South Africa, CAPS policy is one of the educational policy reforms aimed at shifting from the teacher-centred approach to more use of the learner-centred approach. This policy encourages continuous assessment as a means of guiding and improving learning. It inspires AFL practices that provide feedback to both teachers and learners, enabling them to make necessary adjustments to the learning process (DBE, 2011). Thus, CAPS supports a constructivist theory of learning, as it encourages learners to be actively involved in the curriculum content, question and explore concepts, and construct their own understanding through interactive learning and inquiry-based learning.

Constructivism theory emphasises the learner's active participation in knowledge acquisition (Nieuwenhuis, 2000). It asserts that individuals construct their own understanding of the world by connecting the new content knowledge with their prior knowledge and experiences. Contrarily, constructivism theory encourages a more learner-centred approach where learners are urged to explore, question, and independently discover new knowledge. Instead of being the primary knowledge source in a constructivist classroom, teachers frequently act as facilitators or guides. The constructivist theory involves various methods, such as PBL, inquiry-based

learning, and collaborative learning, which support learners in actively participating in teaching and learning and taking responsibility for their learning, aligning with the idea that learners construct their own understanding through meaningful interactions with content and their peers rather than passively receiving content knowledge from a teacher.

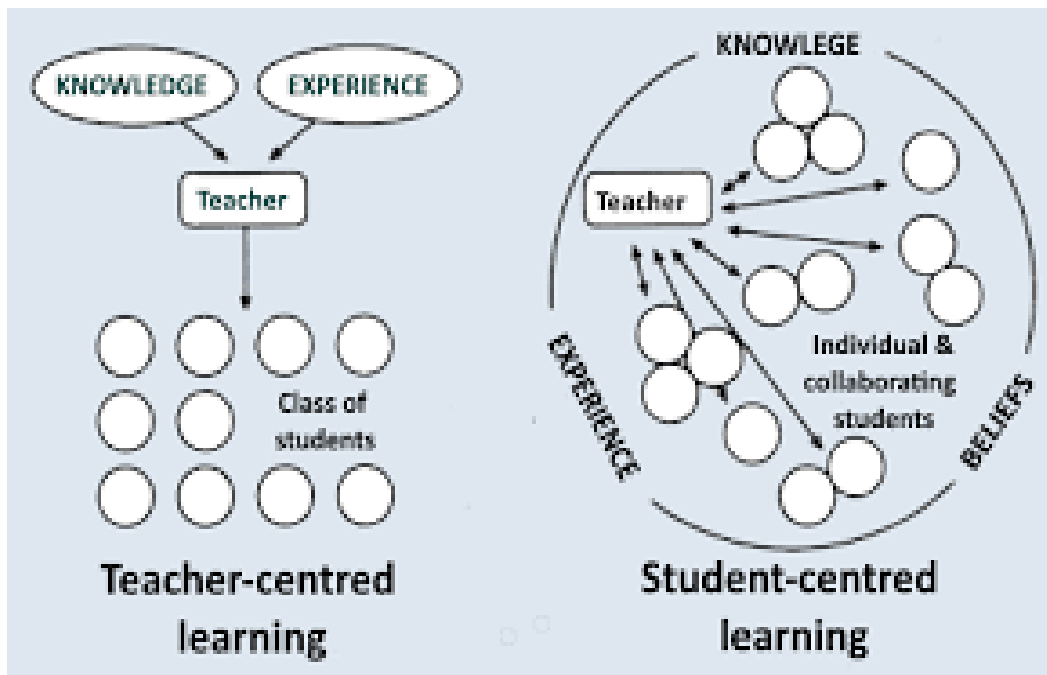


Figure 5.3: Teacher-centred learning vs Student-centred learning

Figure 5.3 above was discussed in the group discussion meeting and showed two scenarios in the classroom. The first one on the left shows how the classes have been operating before the intervention of this research study. The second picture shows what occurred after implementing the AFL strategy (learner-centred approach) in the classroom. The following data was generated during the discussion meeting, and the research team highlighted the notes below on teachers' use of a more teacher-centred approach in their classrooms.

Ms. Mbele

“Using a more teacher-centred approach in the classroom benefits me and my learners. The reason is that this approach puts me as a teacher in the centre of instruction, allowing me to control the pace and content delivery. So, for me, that is very advantageous with the subjects that require guidance, such as complex

mathematical concepts or accounting concepts, where learners rely on the subject knowledge and my expertise as an experienced educator.”

Mr Ncamane said the following about the use of a teacher-centred approach:

“The teacher-centred method is very effective in my classroom; it allows me as a teacher to cover the content in time as the class remains quiet and has order. It also depends on the objectives of my lesson. If I want to foster interaction and participation in my classroom, I try to use a learner-centred approach a little so that there will be no chaos in the classroom. Nevertheless, in my opinion, the teacher-centred approach may be highly criticised. Still, in cases like overcrowded classrooms, it is the only way to ensure that some learners obtain content knowledge. I have a relatively large accounting class with 40-plus learners. When learners are given a chance to engage, or when the lesson is mostly learner-centred, the class becomes uncontrollable in terms of discipline and chaos. So in order to keep the discipline and to cover the content in accordance with CAPS policy, I conduct my lessons mostly with the use of a teacher-centred approach.”

The group discussion held by the research team and co-researchers shared the above views, as highlighted by the accounting teachers. The co-researchers revealed that they practice and prefer a teacher-centred approach to have control in their classroom and how it keeps learners attentive. Concerning the context of this study, teachers have more power, dominance, and control over their learners in the classroom. The constructivist learning theory contradicts what has transpired in the classroom as it advocates for learners to be actively involved in the curriculum content, questioning and exploring concepts and constructing their own understanding through interactive and inquiry-based learning (Amineh & Asl, 2015). Thus, learners construct their own understanding of the world by connecting the new content knowledge with their prior knowledge and experiences, as the learner-centred approach encourages, as well as CAPS policy.

However, teachers have highlighted why they prefer to use a teacher-centred approach over a learner-centred approach, as they feel like it is less time-consuming, makes it easy to manage overcrowded classrooms, and makes it easy to cover all the syllabus content in time. This shows that teachers have not fully complied with the educational policy stipulating that learning is a continuous assessment to guide and improve learning. The CAPS policy encourages AFL practices that provide feedback and collaboration to both teachers and learners, enabling them to make necessary

adjustments to the learning process (DBE, 2011). Thus, CAPS caters to the constructivist learning theory as it encourages a more learner-centred approach where learners are urged to explore, question, and independently discover new knowledge.

This shows that teachers are using this approach as a one-sided strategy to benefit them as teachers. Since both teachers' descriptions showed that learners were not given any control over their lesson and partial interactive learning occurred, learners were voiceless in the classroom. They had no say in how they were taught and assessed. Bartlett (2005) highlights that teachers tend to focus on delivering information without considering the needs and perspectives of the learners, while learners may not have the opportunity to share their experiences and apply their learning to real-world situations (cf. section 3.3.5). This pertains to Freire's (2018) views on banking education, which is a process in which knowledge is directly conveyed to learners, and the teacher is the sole distributor of knowledge, while the student is a passive receiver of this knowledge. As a result, the learner is the object, not the subject, of the learning process (cf. section 3.4.2). During this process, knowledge is ingested without critical thought, and learners feel cultural alienation and become defenceless against cultural imperialism (Mayo, 2011).

The analysis of CDA challenged teachers' power dynamics on the use of a traditional teacher-centred approach by encouraging shared power and co-learning between teachers and learners. Hence, instead of merely relying on the teacher's knowledge, CDA urged teachers to acknowledge and value the knowledge and lived experiences that learners bring to the classroom. This enabled learners to become active participants in their teaching and learning process by contributing to classroom discussions, sharing their ideas, collaborating with their peers and interacting with teachers. CDA advocates for developing communities through building democratic collaborative-ness and participatory engagements to identify their own challenges and develop solutions to resolve them (Magashoa, 2014; Van Dijk, 2006). This is set to encourage a shared understanding of assessment objectives and fairness, fostering a sense of rights and empowerment among learners. Thus, CDA will free co-researchers from being used as tools or objects in the research process, where information is extracted without them developing and adding knowledge to the research. The CDA strategy aligns with the study's goal of enforcing collaboration, particularly (among instructors and learners), through the involvement of various

stakeholders in enhancing the academic performance of Grade 10 accounting students. The study will foster ongoing feedback and self-assessment, where learners can converse regularly with their peers and teachers, seeking feedback on their work and progress. Hence, by encouraging self-reflection and self-assessment, CDA supports learner independence, power division and metacognitive skills, allowing them to take an active role in their own learning and grading process.

Contrary to CER, teachers preferred the teacher-centred method since their main priority is having complete control in the classroom as a form of class management in large classes and minimising the chaos that an unruly classroom might cause. It also indicated that they trusted their content knowledge without including learners' lived experiences in the classroom. Concerning CER, equality and social justice have not been practised in both classes by Ms Mbele and Mr Ncamane in their observed lesson that took place (Tshelane & Tshelane, 2014). The research team has indicated that it was not a good idea for teachers to use a teacher-centred method as their benefit and not to cater to learners' needs, just for them to have control over the classroom with an end goal of finishing off the syllabus early without acknowledging whether learners do understand the content or not and give out descriptive feedback. Thus, as Mahlomaholo (2009) has indicated, CER changes people's lives by "liberating them from not-so-useful practices and thoughts".

Therefore, CER encouraged equality and equity in all forms, advocated for social justice, freedom, and peace, and changed co-researchers' hearts and perspectives (Foulger, 2010). This is set out to be essential to set conditions necessary to emancipate learners to confront lived experiences and find solutions. The team also indicated that teachers were the prominent authority figures during the whole lesson, with no interactive lessons with learners. Teacher-centredness restricts the freedom and engagement of learners, which is the opposite of emancipation. Therefore, CER examined power as the foundation of social inequalities and injustices that divided power relations in the classroom. It gives the marginalised group (learners) a voice in their teaching, learning, and assessment. CER found that a teacher-centred approach reinforced power imbalances in the co-researchers classrooms, as they had significant control over the teaching and learning process. The research through the lens of CER found that a teacher-centred approach can negatively impact our society by reinforcing societal hierarchies in knowledge power and inequality.

The empirical data generated in this study aligns with the literature discussed in Chapter 3. The study found that using a teacher-centred approach limits learners' intervention and control in their teaching and learning process. Similarly, Kompa (2012) highlighted that a teacher-centred approach does not allow interactive lessons between learners and teachers. Meanwhile, Al-Zu'be (2013) argued that teacher-centred instruction does not allow students to express themselves, ask questions, or lead their own learning. This aligns with Ms Mbele's discussion on how she takes control in her classroom and how she gets to practice her expertise as an experienced teacher. Her discussion conveyed that learners were less involved in the lesson, and she dominated with power and voice. Correspondingly, Kompa (2012) asserts that teacher-centred assessment strategies rely solely on the teacher's perspective and judgment to evaluate learners learning.

The study found that teacher-centred approaches consistently marginalise learners' voices and perspectives. This approach does not fully equip learners with the real-world context since various places require individuals to work collaboratively and have critical thinking and problem-solving skills. Still, learners are not well equipped in their teaching and learning process. Kompa (2012) aligns with the above discussion by highlighting that the teacher-centred approach overlooks the diverse range of skills, knowledge, and learning methods that learners may retain—in addition, using a teacher-centred approach in the accounting classroom results in learners being deprived of critical thinking and problem-solving skills that are crucial in accounting. Thus, teachers in the study were using memorization of rules and formulas, neglecting the CAPS policy requirements to emphasize problem-solving, analysis, and critical thinking skills.

5.2.3 Lack of dialogue in classrooms

The lack of dialogue during teaching and learning widens the gap between theory and practice (Mercer et al., 2020). The lack of dialogue arises from various factors, such as a lack of communication between teachers and learners (Bartlett, 2005), a disconnection between the curriculum and the needs of the learners, or an overemphasis on theoretical knowledge without practical application (cf. section 3.3.5). Social constructivism vouches for social interaction and dialogue in learning

(Amineh & Asl, 2015). In this learning theory, learners construct their own knowledge through participative involvement with their peers and the environment (Kim, 2001). This allows teachers to facilitate dialogue by encouraging learners to voice out their views, ask questions, and engage in collaborative problem-solving through dialogue. This aligns with CAPS policy as it promotes a learner-centred approach, critical thinking, and active participation in the classroom. CAPS encourages teachers to engage learners in discussions, debates, and collaborative learning experiences that foster dialogue and critical reflection (DBE, 2011). Similarly, the inclusive education policy fosters dialogue among teachers, learners, and parents to ensure that educational environments are accessible, supportive, and inclusive for all learners (Schuelka, 2018). Thus, the research aims to foster classroom dialogue compliant with the learning theory and educational policies.

During the group discussion meeting, the research team highlighted the following shared by the co-researchers.

Ms Mbele, concerning the lack of dialogue in her classroom, said the following:

“I do have open conversations with my learners so that they are not afraid of me and they can be able to come forward whenever they face challenges. I make sure that I do not talk too much to be friends with them because if you allow learners to always feel free to talk, they will end up being disrespectful, so I have to dictate when is the time to chat in order to have no distractions in my classroom. We do have class rules that we came up with as a way of controlling discipline in the classroom, and one of them is that no one talks unless their hand is up and they want to ask a question. I do not allow group discussions in my classroom since once you allow them, they end up being uncontrollable and get easily distracted by the noise level that takes place during teaching and learning. Instead, when there are tricky adjustments, I open up for a class discussion when I can be able to be the one who initiates the discussion and be in control of the noise level.”

Mr Ncamane said the following:

“I believe that I do practice dialogue in my classroom, even though I keep it formal at all times since, as male teachers, we are misunderstood when having a close relationship with our learners, more specially girls. I try to make an interactive classroom by grouping learners together to tackle certain adjustments and find solutions as groups. I do walk around the classroom to check whether the learners are engaging in the activity and have not diverted to their own conversation. One way I ensure dialogue in my classroom is by using different teaching strategies that encourage my learners to interact with one another, such as pairing them group works.”

Contrary to this study, both teacher discussions showed that the lack of dialogue exists in their classroom even though they have been partially practising it through general engagements. Ms Mbele said that she does have general talks with her learners but minimizes the conversation so that it does not divert the attention of the lesson and results in learners having much freedom to engage with you, results in them losing respect for you because they will speak to you anyhow, they feel it. This contradicts the literature discussed above, learning theory, and education policies (Amineh & Asl, 2015; DBE, 2011; Mercer et al., 2020). However, this shows that teachers like the instinct of being in control and having power over learners since she is the one who instigates when the right time is to have a say in her classroom and limit freedom of speech. She does not allow group discussions or pair learners to have an interactive classroom in her classroom. Similarly, Bartlet (2005) asserts that teachers tend to focus on delivering information without considering the needs and perspectives of the learners, while learners may not have the opportunity to share their experiences and apply their learning to real-world situations.

Thus, it leads to a dichotomous between theory and practice, where learners view their learning as disconnected from their everyday lives, and teachers may view learners as disinterested in the subject matter. However, learners' lived experiences are not considered since they are voiceless in their classroom. The teacher is the one who initiates everything in the lesson, so he has control over the lesson, which projects her as the only one who possesses the subject content in the classroom. This aligns with banking education by Freire (2018), who argued that it is a process in which knowledge is directly transferred to learners. The teacher is the sole distributor of knowledge,

whereas the learner is the passive receiver. Without the learners' engagement in the lesson, where they share their ideas with peers and have a space to verbalise their lived experiences, it is viewed as the oppression practised by CDA.

CDA viewed the lack of dialogue between teachers and learners in the classroom as a reflection of power dynamics posed by teachers. The study figured that the lack of dialogue arises from the use of a teacher-centred approach in their classroom, where the teacher has a position of power, controls the classroom, and has the potential to maintain power imbalances. This resulted in learners being unable to express their opinions, contest the prevailing viewpoint, or participate in critical discussion. In CDA, diverse perspectives and voices are highly stressed out. Thus, the lack of interaction in co-researcher classrooms is viewed as stifling opposing opinions, reducing opportunities for critical inquiry and criticism from learners. Learners do not have the opportunity to critically analyse and question the content knowledge they were taught in the classroom. CDA examined how the lack of interaction in the classroom reinforced the societal power imbalances and inequalities in the classroom by excluding the learner's voices and perspectives. Thus, lack of dialogue does not support critical thinking and reflectional feedback among learners, as the lesson prioritizes memorization over individual necessary development and problem-solving skills. CDA highlighted that the lack of interaction in the classroom hinders learners' capacity to construct new content, application of critical thinking skills and opportunities for classroom discussion.

5.3 ANALYSIS THROUGH THE CER LENS

On the contrary, CER examined the power dynamics in co-researchers' accounting classrooms, as teachers controlled everything during the teaching and learning process. The CER highlighted that the lack of interaction enforces society's traditional power hierarchy. The study found that the lack of interaction restrains learners' chances of sharing their perspectives, lived experiences and opportunities to engage in classroom discussions. Thus, learners' voices were marginalised by teachers from not exploring their diverse backgrounds and not being given equal opportunity to express their voices in classroom discussions. In addition, CER highlighted that lack of dialogue affects learners' critical thinking, analysis and problem-solving in

accounting. Therefore, CER examined how learners were oppressed in using their voice and freedom to control their learning. The power dynamics were not shared equally in the classroom, as learners were not allowed to participate in classroom lessons.

Similarly, equality, collaboration and social justice advocated by CER (Tshelane & Tshelane, 2014) were not part of the classroom discourse in either Ms Mbele's or Mr Ncamane's accounting lesson presentations. CER's view of the presented lessons saw unfair treatment and imbalances of power between teachers and learners; for Ms Mbele, not allowing learners to have group discussions during accounting lessons was viewed as a form of oppression by the research team using the lens of CER.

The empirical data generated in the study relates to the literature discussed in this study. The lack of interaction between learners and teachers when teachers used a more teacher-centred approach resulted in no dialogue. This aligns with what Freire (2018) calls a banking education system that occurs when teachers ignore learners' lived experiences (as discussed in Chapter 3). Concerning the study, it was viewed as oppression and misuse of power by teachers over learners since teachers seemed to be using their power to control everything during teaching and learning and view learners as objects, ignoring learners' reflexes. The study found that the lack of dialogue was perpetuated through the teacher-centred approach and methods used by teachers in their classrooms to meet their favoured desire to be in control.

Similarly, Bartlett (2005) argued that teachers tend to focus on delivering information without considering the needs and perspectives of the learners, while learners may not have the opportunity to share their experiences and apply their learning to real-world situations. The study found gender imbalances in Mr Ncamane's classroom, whereby the teacher was more formative, interacted with male learners and shared jokes with confident boys. Thus, there was no teamwork or collaboration involved between the teachers to work together for the same end goal of achieving better results for our learners.

5.3.1 Lack of compliance with CAPS or assessment policy document

Phasha et al. (2016) assert that the absence of assessment practices stipulated by assessment policy documents during classroom teaching and learning leads to poor academic performance. There is noncompliance with the ATP, which requires more activities to keep track of learners' understanding of the content covered in class. In contrast, the NCS policy for accounting's mission statement (DoE, 2003:9) says that accounting students should be able to acquire critical, logical, and analytical talents and mental processes. Hence, the above-mentioned purpose can only be achieved when teachers comply with assessment policies (Moodley, 2013). Similarly, the constructivist theories of Piaget (1970) and Vygotsky (1979) highlight that learners easily construct their understanding of the world through interactions with their peers. Thus, teachers must implement constructivist principles by creating learning experiences that encouraging learners to explore, question, and construct new knowledge. CAPS often aligns with constructivist principles by advocating active learning and critical thinking in their classrooms. This aligns with Kinder and Carnine (1991), who assert that teachers can use direct instruction strategies to deliver content effectively, explain key concepts, and guide learners. Hence, direct instruction complements CAPS by ensuring learners receive clear and accurate curriculum content.

The literature reveals several reasons teachers may lack compliance with CAPS (Ajani, 2021). A study conducted by Ajani (2021) revealed that the introduction of CAPS had several noticeable reforms that had been recorded in teachers' classroom practices, methods and tools of assessments, teaching and learning duration, classroom pedagogical knowledge, content knowledge, of which teachers had to master them all to comply with the new policy. The CAPS policy comprises the ATP as a tool for sequencing and pacing teaching practice, learning and assessment for each term across each grade (Wills & van der Berg, 2022). The ATP intended to assist teachers in planning their accounting lessons daily and weekly and the resources in their lessons. However, when teachers are not complying with CAPS curriculum guidelines, they do not serve the ATP requirements as stated in the curriculum policy. Thus, implementing CAPS has faced many challenges that limit its effectiveness and efficiency in classrooms. During one of the focus group discussions, the commerce HOD, Mr Mkhize, had the following to say.

Mr Mkhize:

“I believe that the results of the assessment written by learners provide what exactly takes place in the classroom since it shows whether the learners do understand the content being taught, provides the reflection on teachers methods of teaching they are effective or not and also its where it draws the attention to figure out whether the issue is with learners or it has to do with the teacher failing to comply with policy requirements. Whenever we require the teachers' files for evaluation in departments, we find that there less lesson plans included in their files for weekly planning, and they do not have full ATP copies as a guide for their daily lesson planning. Furthermore, the results that we have been producing as the Department of Commerce has not been pleasing comparing to other departments, so we decided to attend more workshops suggested by the accounting school's subject advisor. Our teachers have not been able to attend all the workshops due to a lack of funds to send them where they need to attend. The other thing is that other teachers do not finish their content in time due to absenteeism and fail to take of consequences for their actions and complain about time given to the subject weekly is not enough, whereas they do not put enough effort into teaching extra hours after being absent.”

The above aligns with Mdutshane (2007), who states that teachers get frustrated with curriculum changes because of inadequate training/workshops to understand and effectively engage the curriculum in their classroom practices. So, when teachers miss out on attending workshops results, it contributes to producing competitive results and failure. Similarly, Maphalala (2006) contends that educational changes in South Africa have challenged teachers, as teachers are not adequately supported enough to adopt these changes through workshops and training. However, the DBE provided a three-year curriculum recovery guideline mediation of the national recovery ATP accounting Grade 10-12 to commence in 2021 for post-Covid-19 (DBE, 2020). Teachers did not get enough time to familiarize themselves with this new ATP guideline as they had to implement the program as an agency of teaching and learning. Thus, teachers could not attend workshops on using the guidelines in planning their lessons. The following extract is the ATP for Grade 10 accounting in CAPS and recovery.

3.2 Teaching Plan

3.2.1 Summary of Grade 10 Annual Teaching Plan

Term 1											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
Topic	Indigenous bookkeeping		Ethics (intro) GAAP principles	Internal control (intro)	Bookkeeping of sole trader: recording of cash transactions (CRJ, CPJ, PCJ); General Ledger, Trial Balance; Accounting equation			Bookkeeping of sole trader- recording of credit: transactions (DJ, DAJ, CJ, CAJ, GJ); Ledgers, Debtors' and Creditors' lists, Trial Balance; Accounting equation		Bookkeeping of sole trader- recording of cash and credit transactions (combined)	
Assessment	Presentation		Informal				Test				
Term 2											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
Topic	VAT	Salaries and wages		Final Accounts - sole trader year-end adjustments, General Ledger including Final Accounts Section, Trial Balances			Revision	Examinations			
Assessment	Project (bookkeeping)		Informal				Mid-year examination				
Term 3											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
Topic	Financial statements - sole trader Adjustments, closing transfers, General Ledger, Income Statement, Balance Sheet Notes to financial statements						Analysis and interpretation of financial statements and notes			Revision	
Assessment	Case study						Test				
Term 4											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
Topic	Cost Accounting: manufacturing concepts	Budgeting	Revision and examination preparation						Examination	Admin and planning for the following year	
Assessment	Informal						Final examination				

Figure 5.4: Teaching plan

The above revealed the topics or content that needed to be covered by teachers weekly and the assessment tasks they needed to conduct in their classrooms. However, the ATP does not stipulate the resources teachers need to use when teaching the mentioned topics to be effective in their lessons. Thus, teachers needed more teacher development training workshops to comply with the CAPS curriculum. Therefore, inadequate ongoing training and workshops for teachers in rural areas usually enforce non-compliance with CAPS. Nevertheless, teachers may not have access to the necessary resources, such as textbooks, equipment, or technology, to implement the CAPS curriculum effectively. Teachers may be under pressure to cover a large amount of content in a short period, which can lead to them neglecting certain aspects of the CAPS curriculum (Ajani, 2021). During the discussion meetings held by the research team and co-researchers, the following was highlighted, which aligns with Ajani's (2021) study. Mr Ncamane had the following to say:

“It's not like we do not comply with CAPS requirements at all; we do; hence, at the end of each term or year, the syllabus is always covered for learners to write exams. I would like to say that we do not have all the teaching resources or materials that we need to implement the policy requirements. In Gauteng's Department of Education, schools have most of the necessities to teach learners and produce good results, such as smart boards TV's internet access (Wi-Fi), which enables them to attend workshops on Zoom meetings, etc, whereas in KZN, we only rely on blackboards/chalkboards, charts and textbooks that learners share in groups of three due to the limited number of books and overcrowded classes. Sometimes, we hear that our school is running out of funds to buy printing paper ink, and sometimes, we cannot even claim for workshops due to the low budget that the school gets from the department. In everything that I have said, I am not neglecting that we do not always comply with the policies since, most of the time, we apply methods of teaching we think would be best for us to cover the content. Still, it is the environment we work in that leads us to work under pressure and results in noncompliance with CAPS, leading to poor results for our learners.”

Materials used by teachers in their classrooms consist of lesson plans, chalkboards and textbooks.

The figure displays two pages of a lesson plan for Accounting, Grade 10, Topic: Analysis of financial statements. The left page is Lesson 113, and the right page is Lesson 114. Both pages include sections for Lesson Summary, Lesson Objectives, Teacher Activities, Learner Activities, Timing, and Resources Needed. Lesson 113 includes activities like 'Correction of homework' and 'Calculation of the closing'. Lesson 114 includes a 'Hand out CLASS TEST' and 'Peer assessment of class test'.

Figure 5.5: Extract of lesson plan

The preceding is consistent with existing literature, which reveals that insufficient resources in most South African schools are primarily to blame for limitations in effective curriculum implementation and successful practices (Davis, 2017; Du Plessis & Letshwene, 2020; Du Plessis & Marais, 2015; Molapo & Pillay, 2018;). This suggests that many rural South African schools lack suitable classrooms, ill-equipped laboratories, functional libraries, functional sports grounds, and adequate learning and teaching support resources to administer the curriculum adequately. Adequate resources enhance effective instructional delivery by teachers; however, a shortage of these resources impedes successful curriculum implementation, leading to teacher noncompliance with CAPS. In their longitudinal study, Maharajh et al. (2016) revealed that South African schools lack adequate materials to teach or implement curriculum effectively, especially core subjects like Mathematics, Science and Accounting. According to Badugela (2012), regular training is essential for teachers on how to produce resource materials that are appropriate for their classroom situations to improve classroom practices and help learning.

This is in contrast to CER, which attempts to increase the participation of other stakeholders in society who would otherwise not participate in decision-making, particularly when it comes to educational concerns (Wang, 2018). In the discussion held by the co-researchers and research team, the HoD has indicated that they have been facing a drastic downfall in their commerce department results as teachers are not dedicated enough to work the extra mile to teach learners and the absence of DBE involvement to assist with finances. With CER, we understood that reality is socially produced and influenced by power dynamics and social structures rather than being objective and independent of one human experience. The HOD has been pointing fingers or shifting the blame without putting himself as part of the challenge since he is the head of the department and should be working collaboratively with his colleagues to work on solutions and not throw them under the bus.

"Effectively, change is almost impossible without industry-wide collaboration, cooperation, and consensus" (Simon Mainwarin).

5.4 ANALYSIS THROUGH CDA CONCERNING THE ISSUE OF LACK OF COMPLIANCE WITH CAPS BY TEACHERS

The CDA used textual analysis to examine this challenge of lack of compliance with CAPS. The study examined the following teaching materials, lesson plans, classroom engagements and arrangements as evidence of lack of compliance with CAPS as co-researchers discussed inter-related issues of how they do not have enough teaching aids to implement the policy successfully (cf. Ms Mbele's and Mr Ncamane's discussion above). However, CDA had to examine the teaching strategies and approaches used by teachers in their classrooms and found that the teachers rely more on the teacher-centred approach, which does not foster all the adaptation guidelines of CAPS (cf. section 5.3.1). CDA had to examine how power dynamics in class have impacted the lack of compliance with CAPS and found that teachers hold more power in the classroom, which results in them controlling the lesson and hindering learners' voices from being heard. Similarly, Mr Ncamane's discussion revealed that they do not receive enough support from the school officials and do not have a voice in the school's significant talks. Co-researchers also raised concerns that the school is transparent with its finances as they cannot afford enough teaching aids to attend workshops. Thus, the CDA explored whether teachers have a voice in decision-making related to the CAPS or whether they are expected to be active agents in curriculum implementation or viewed as passive recipients of external mandates. The study found that the DBE officials have not fully supported teachers enough to implement the curriculum.

5.4.1 Analysis through CER concerning the findings of lack of compliance with CAPS by teachers

Contrary to CER, the study examined the internal factors contributing to the lack of compliance with CAPS and found that some classes were overcrowded, there was a shortage of teaching material, and teachers lacked inadequate training development. The study examined power relations with the lens of CER and found that the school's SMT holds power roles that suppress teachers. Also, the school does not receive enough support from the DBE officials regarding teacher development programs. CER examined the teaching approaches the teachers used in their classrooms that

enforced non-compliance with CAPS. Teachers were primarily found using a teacher-centred approach that did not prioritize learners and interaction to promote CAPS guidelines. In addition, CER found that teachers' voices were neglected as they were not allowed to share their perspectives on the curriculum and had no say in decision making of education policies in relation with their experiences with CAPS implementation.

Therefore, the findings of the study found that the lack of compliance with CAPS affects the learners' academic performance as teachers tend to assess learners for grading and neglect the CAPS assessment requirements (cf. 5.4.1). The study found that teachers are using approaches and methods of teaching that does not fully cater for learners but were in favour of their own intentions (cf. 5.4.2). Green and Condy (2016) assert that teachers do not fully understand the requirements and expectations outlined in the CAPS documents, leads to unintentional non-compliance (as discussed in Chapter 3). Thus, Ajani (2021) further highlights that the lack of understanding is usually enforced by inadequate ongoing training and workshops for teachers in rural areas, and teachers do not have access to the necessary resources, such as textbooks, equipment, or technology, to implement the CAPS curriculum effectively. Similarly, to the findings of the study as co-researchers mentioned that they do understand the requirements of CAPS policy for accounting and comply with it, but they struggle to implement or practice the policy successfully due to the shortage of teaching resources and unfavourable conditions or environments that they had to implement this curriculum under. He further mentioned that the support from the KZN DBE is not equal to that of other provinces' DBEs.

5.4.2 There is a widening gap between pedagogical Content knowledge and accounting classroom practice

Studies have shown that teachers may have pedagogical content knowledge and teaching policies but struggle to effectively apply them in practice (Carr, 1980), which mainly occurs when issues such as time constraints, large class sizes, lack of resources, or limited professional development opportunities. Thus, the gap in pedagogical content knowledge and practice arises when teachers cannot adapt and implement theoretical concepts to suit the unique needs and challenges of their

learners and teaching contexts (Hatlevik, 2012). At the same time, a study conducted by Allsopp et al. (2006) argued that teachers receive training in pedagogical practices and teaching methods during their pre-service education. However, the training may not sufficiently prepare them for the complex realities of the classroom. A study conducted by Rasmussen and Rash-Christensen (2015) reveals that teachers require ongoing professional development and mentoring to bridge the gap between PCK and accounting practice. However, teachers may struggle to put pedagogical content knowledge into effective instructional practices without adequate support.

The study highlighted that various internal and external factors led to the wide gap in PCK and accounting practices. The factors that led to widening the gap between pedagogical content knowledge and practices of accounting were challenges of having overcrowded classes, a shortage of teaching materials, and inadequate development workshops, as both Ms Mbele and Mr Ncamane mentioned in group discussion meetings.

“I would like to say that we do not have all the teaching resources or materials that we need to implement the policy requirement. Teaching aids such as smart boards internet access (Wi-Fi) which enables teachers to attend workshops on Zoom meetings and have interactive remote learning and can easily include YOUTUBE videos in their lesson to enhance learners understanding. However, in our rural schools, we only rely on blackboards/chalkboards and textbooks that learners share in groups of three due to the limited number of books.”

Figure 5.6 reflects the resources the accounting teachers indicated to rely on to transmit content knowledge of accounting in classroom practice.

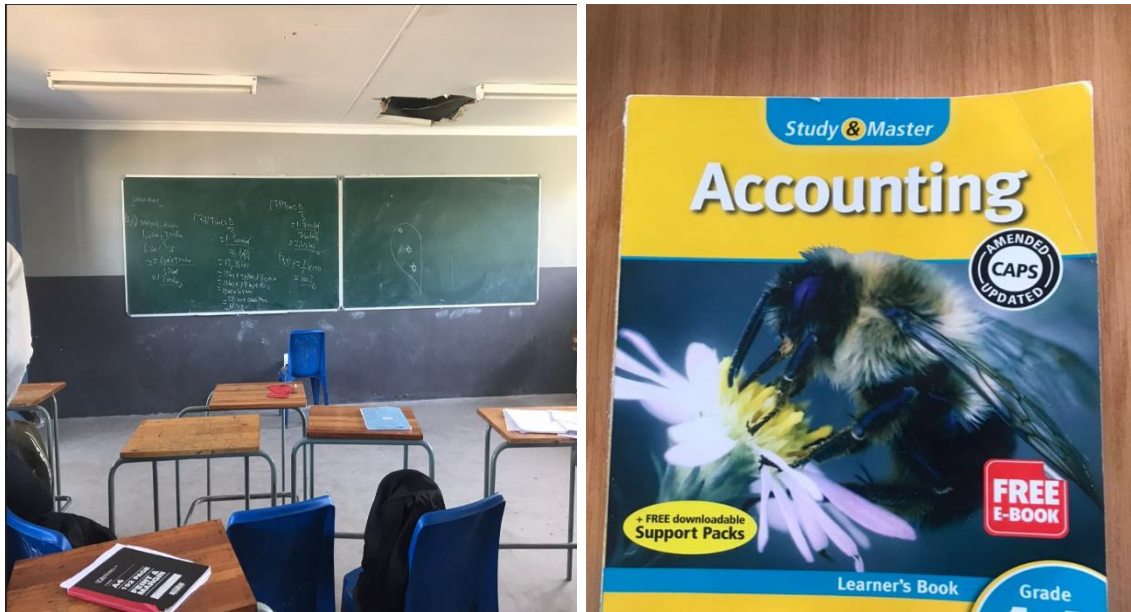


Figure 5.6: Teaching aids

The above extracts are the teaching aids teachers in the school relied upon to teach accounting in their classrooms. Teachers shared that they do not have enough textbooks and relevant updated study guides; the school has limited technology facilities for daily operations like printing and copying machines, which makes them unable to provide learners handouts. The co-researchers also revealed that they are still using the same old traditional (teacher-centred approach) ways of teaching due to inadequate teacher development workshops. The study further highlighted that learners with different backgrounds may require additional learning approaches or teaching methods. Time allocated in teaching accounting is limited with the content they have to cover in their classroom, and they end up rushing or using a teaching method that aids them to complete the syllabus content without assessing whether learners understand and if any room for improvement is required.

Teachers may not receive sufficient training and professional development in pedagogical methods and subject-specific content knowledge, leading to a lack of integration. In their discussion, both teachers revealed the issue of resources, which are insufficient for effective teaching and learning. During the observation stage, the research team witnessed that teachers and learners have a shortage of resources for their teaching and learning. This lack of resources is part of the challenge that results in a wide gap between the knowledge of pedagogical theories and accounting

classroom practice, leading to poor academic performance of learners. Teaching and learning tend to be not effective when there are sufficient resources. For effective teaching and learning, textbooks and resource materials are essential tools, and the absence of materials makes teachers handle subjects abstractly, delivering the lessons in a dry and non-exciting manner (Padamnabham, 2001). Thus, teachers must cater to different backgrounds and diverse learners with limited teaching materials and a lack of pedagogical content knowledge.

The challenges mentioned above lead to teachers opting for more teacher-centred methods in their classrooms to control the chaos that might erupt from the sharing of textbooks. One use of a teaching resource (chalkboard) leads to learners being bored and ends in a distracted lesson. Hence, teachers prefer using the teacher-centred method that puts them in control of the whole lesson. The learners tend to be ignored, as teachers use a teaching approach that does not cater for learners' lived experiences or background knowledge. Similarly, Shulman (1987) asserts that the correct choice of teaching strategies depends on the teacher's understanding of available strategies and knowledge of his learners. Teachers who lack the knowledge of PCK will not be able to use the teaching strategies necessary for developing the learners in their classrooms.

The study revealed a pattern of traits that led to a wide gap between the PCK and accounting classroom practice. The pattern starts from using a more teacher-centred method in the classroom, which prohibits dialogue for interactive lessons, resulting in teachers not practising all their teaching theories and leading to the wide gap between PCK and accounting practice. These resulted in contradictions with the education policies such as CAPS. Using a teacher-centred approach is seen as a significant impact that widens the gap between teaching and learning in the classroom. In this instance, teachers wield power over learners who do not allow the interactive lesson to occur in the school. The study highlighted that teachers are not receiving enough support from the DBE officials and lack developing workshops.

In contrast to CER, it fosters democratic ideals and advocates for growing communities through democratic collaboration and participatory engagements to identify and address their own problems (Walker, 1993; Zuber-Skerritt & Wood, 2019). The research team organised more workshops for the teachers on using AFL strategies for their lessons, which they had to practice in their classrooms. It

acknowledged that they are effective even with fewer teaching aids and technological resources, which happened through the collaboration and unity of all the stakeholders involved. The subject advisor for accounting suggested that he will make internal school camps where teachers and learners can learn together and exchange knowledge and expertise each holds for the subject. This aligns with CDA as it develops and empowers the community with its existing expertise without relying on the DBE to provide developmental programs. Therefore, this would build good relationships between two to three schools and neutralise poor performance in accounting for learners. We further suggested that the camps could be rotational so that learners and teachers can be exposed to different teaching aids from other neighbouring schools and use their diverse expertise on the subject content.

5.5 COMPONENTS OF THE STRATEGY FOR IMPROVING THE GRADE 10 LEARNERS' ACADEMIC PERFORMANCE

In section 5.1, numerous difficulties have been discovered in accounting teaching, learning, and assessment. Components of remedies were outlined for each problem, which our research team formulated based on actual classroom practices to overcome and prevent. The strategy's components that address the difficulties highlighted in Section 5.1 are as follows: Using descriptive feedback as a response to grading, using a learner-centred approach, using peer and self-assessment to minimise the use teacher-centred approach, using a dialogic approach to encourage dialogue, creative and critical thinking and self-regulation and curriculum alignment to bridge the gap between theory and practice. Each of these components of the strategy will be thoroughly examined, as indicated in the introduction.

5.5.1 The use of descriptive feedback as a response to grading

Descriptive feedback is an integral part of an AFL, an ongoing process that monitors learners' progress and provides feedback for improvement (Cranmore & Wilhelm, 2017). By offering timely and constructive feedback to reduce grading as a form of assessment, teachers can assist learners in achieving continuous progress throughout the learning process. Thus, giving detailed feedback recognising learners' efforts and progress can enhance their motivation and engagement with the subject

matter rather than only passing grades. Descriptive feedback exposes comprehension gaps and advises learners on improving their learning rather than stating what they got wrong, fostering a reciprocal learning process between teachers and learners (Cranmore & Wilhelm, 2017). Aside from the score mark on their scripts, learners receive detailed and descriptive feedback on their work and can analyse what they did well and what needs better. As a result, feedback is a continuous aspect of an assessment to restrict assessing for grading. It should be clear, detailed, meaningful, and timely to encourage enhanced learning and accomplishment (Rodgers, 2006).

After several meetings held with team researchers and co-researchers in the school, numerous ideas were generated to form a strategy to eliminate assessment for grading. The relevant stakeholders collaborated, intending to implement descriptive feedback in their assessment. The teachers and research team planned together a lesson where they will implement the first strategy and see how effective it is in their lessons. Each teacher implemented the strategy in their classrooms, apart from planning their lessons together. The lesson observed in Ms Mbele’s class went as follows.

The learners got in class as usual, and Ms Mbele was already waiting for them in class to make corrections for the previous homework she gave them and continue with the lesson. Ms Mbele asked learners to volunteer to lead the class and conduct the corrections on the chalkboard while they read aloud the adjustments with other learners to find solutions. While the lesson took place, Ms Mbele was on standby to facilitate and assist where necessary. During the lesson, one of the learners asked about the differences between the acid-test and current ratios.

Learner:

“Ms M, I was a bit confused about the reason we subtract inventory when we calculate an acid-test ratio. Hence, I could not comment after the calculation. Can you assist us with more clarity as we have tried as a class to calculate but failed to understand the reason behind the calculation?”

Current assets : Current liabilities	(Current assets – Inventories) : Current liabilities
--------------------------------------	------------------------------------------------------

Figure 5.7: Ratio formulas

Ms Mbele clarified this as follows:

“Class, listen here with a clear understanding the current ratio is the same as the working capital ratio. This ratio compares a business’s current assets to its current liabilities. The reason is for us to test whether it sustainably balances assets, financing, and liabilities. Typically, the current ratio is used to check whether the business is able to pay off its short-term debts and be retained with enough for sustainability.”

She further expresses this definition to the learners:

"However, with the acid-test ratio calculation, we intended to calculate the firm's liquidity by looking at the business's current assets and ignoring the business's inventory." Inventory is deducted because it is liquid in comparison to other current assets, particularly for enterprises in the retail and industrial sectors of the economy. The majority of companies in this category have large inventories, which are the most valuable component of their current assets. Only highly liquid assets with a cash conversion time of ninety days or less are considered for consideration in computing this ratio."

After the verbal feedback from the teacher to clarify why the inventory is subtracted from the current asset when calculating the acid-test ratio, a space was opened up for the teacher to blend in the lesson for the day. Giving clarity to the learners after the corrections have been conducted was viewed as a form of descriptive feedback, giving them clarity on what they got wrong in the task given and assisting them in identifying the gaps and room for improvement in the context that has been assessed. The research team, during their observation in the lesson, highlighted that there was a sharing of power and equality in the classroom that allowed the teaching and learning to be fluent, which enhanced dialogue between learners and the teacher where they got to engage more to the lesson instead of being treated like empty cups that need to be poured with knowledge. Still, they identified their mistakes and found solutions using their experiences and teachers' expertise. The research team discussed how AFL strategies blend together to enhance teaching and learning in the classroom and how one strategy can influence the whole classroom. The research team then decided not to visit Mr Ncamane's class as they believed the lesson would be more or less as successful as Ms Mbele's class since they had planned it together, which was done with the intention of saving time for other objectives that the project targeted to meet.

Analyses from the CDA lens on the language used when descriptive feedback is given to learners in the classroom and how it shared power dynamics.

CDA analysed the scripts given back to learners with written feedback and the tone of language used with the verbal feedback that teachers provided. There was mutual respect in the language used by teachers, and they showed more interest in learners understanding the context being taught and assessed. This occurred through examining used language, tone, choice of words, and rhetorical approach in their feedback. CDA highlighted the acknowledgement of learners' lived experiences and different backgrounds from teachers, as they could cater to learners who had learning bearers with effective descriptive feedback. Hence, CDA analysed how power dynamics were proportionally presented in the feedback to reinforce power imbalances between teachers and learners. The descriptive feedback given was examined with a CDA lens regarding bias, race, and gender. Teachers and learners were able to reflect on the descriptive feedback shared and identified a clear point for room for improvement in their teaching and learning. CDA assisted teachers in aligning with the requirements of CAPS by providing descriptive feedback for learners. However, CDA examined whether descriptive feedback was motivated by hidden objectives, such as maintaining a certain status quo. The study further analysed learners' freedom in voicing their opinions and using agency during feedback. As a result, CDA evaluated how descriptive feedback given to learners was empowering or used to disempower them. Therefore, the study highlighted that descriptive feedback, which provides or recommends room for improvement and promotes a learner-centred approach, aligns with CAPS.

The following extracts show learners' results in the test they wrote after receiving descriptive feedback.

T1**T2**

Male	82	121
Male	60	61
Male	111	97
Male	87	78
Male	55	80
Male	70	89
Female	93	79
Male	78	74
Female	86	57
Female	117	126
Female	100	135
Female	55	66
Female	124	131
Male	132	134
Female	92	135
Male	48	58
Female	125	140
Female	123	125
Female	70	75
Male	79	65
Female	136	139
Female	104	119
Average%	62	64

Figure 5.8: Test results

With the lens of CER, this AFL strategy was implemented successfully, allowing the power relations to be shared equally among teachers and learners through language and communication, as highlighted by Machin and Mayr (2012). The implementation of descriptive feedback was successful as it allowed learners to get more understanding and bridge the gap. In this context, they were assessed by getting feedback from the teacher and sharing knowledge with their peers, aligning with Habermas, the father of CER, who argued that power relations in society influence how things are understood (Field, 2018). So, for the teacher to be able to share the lesson with the learners and give them roles of conducting the lesson and stepping up when needed was indeed empowering learners and allowing peer assessment into her classroom.

CER emphasizes the importance of critical thinking and social justice in education, intending to empower marginalised and oppressed groups by challenging dominant power structures and promoting equitable access to education. Concerning what took place in Ms Mbele's class, one of the AFL strategies was implemented to challenge assessing learners for grading, as it shares common ground with CER, which prioritizes learners' agency and empowerment. Descriptive feedback assisted learners

in improving their learning and allowed learners to adjust or mend their understanding with the feedback received. CER recognized that reality is socially created and influenced by power dynamics and social institutions rather than being objective and independent of human experience. In contrast to the study, giving descriptive feedback to the learners allowed teachers to support learners in achieving continuous progress throughout their learning process. CER recognizes that individuals and groups have distinct experiences and perspectives that are moulded by their social and historical circumstances.

In contrast to the study, learners could analyse what they did well and what required improvement after receiving clear and descriptive feedback on their assessment. Therefore, as CER vouches for human experience in individuals, it encourages feedback to be part of the assessment as it is limited. Therefore, CER supported using descriptive feedback, as it assisted learners in developing a critical perspective on their own learning and encouraged them to challenge dominant narratives.

The discussion of empirical data aligns with the literature discussed in Chapter 3. In the study, descriptive feedback assisted learners in understanding their work's expectations and standards and gave them more clarity than assessing them only for grading. Similarly, Adair-Hauck and Troyan (2013) assert that providing exact information about what learners did well and where they need to focus their efforts allows them to identify gaps. As a result, descriptive feedback allowed learners to align their learning and assessment with the desired outcomes, enabling them to meet targeted academic improvements. Hence, the detailed feedback highlighted learners' strengths, acknowledging their accomplishments and reinforcing their confidence, aligning with Barry (2008), who argued that when learners receive feedback that is exact, personalised, and supportive, they are more likely to feel valued and encouraged, leading to increased motivation and a desire to strive for better performance.

Descriptive feedback encourages learners to self-reflect and self-regulate (Wilhelm, 2017). By understanding their strengths and weaknesses, learners can become more self-aware learners. They can reflect on their learning strategies, identify areas for improvement, and develop effective study habits. This self-regulation empowers learners to take ownership of their learning and continuously progress independently. Descriptive feedback assisted learners in understanding what was expected of their

work, allowing them to understand what they had been assessed on. This occurred through the teacher's descriptive feedback, emphasizing what learners did well and where improvement was needed.

Conversely, the detailed feedback highlighted learners' strengths, acknowledged their accomplishments, and reinforced their confidence as they could lead the lesson and with the teacher to seek more clarity to specific calculations, aligning with Barry (2008), who argues that when learners receive feedback that is exact, personalised, and supportive, they are more likely to feel valued and encouraged, leading to increased motivation and a desire to strive for better performance. Descriptive feedback encouraged learners to engage in self-reflection and self-regulation. The implementation of this AFL strategy assisted learners with an understanding of their strengths and weaknesses, which allowed them to be more self-aware. However, learners could reflect on their learning skills, identify areas for improvement, and develop new study habits, empowering them to take ownership of their learning and make continuous progress independently.

5.5.2 Using a learner-centred approach, peer and self-assessment

This section highlights using a learner-centred approach in the classroom to shift from the banking education system to learners becoming agents in constructing their own knowledge. Fostering this learning approach creates a constructive and supportive learning space for learners (Scheurs & Dumbraveanu, 2014). Hence, the physical space is arranged to facilitate collaboration and interaction among learners. However, the environment's emotional and social aspects foster trust, respect, and open communication between the teacher and learners and promote peer learning (Moate & Cox, 2015). The learner-centred approach enables teachers to change the classroom environment to express the lived experiences of learners where they would make meaningful connections between their learning experiences and the real world (Walters et al., 2014). With this approach, learners can communicate their common sense based on accounting experiences while enabling teachers to use their expertise in the content for learners' needs. Learner-centred approaches are argued to thrive when learners have a specific role or take charge of their learning process (Ahmad, 2016). Teachers need to encourage learners to take responsibility for their learning,

where they set goals and make decisions regarding their learning activities. A study by Scheurs and Dumbraveanu (2014) argued that teachers should act as facilitators, guiding and supporting learners rather than controlling every aspect of the learning process.

The research team observed a lesson held by both co-researchers, where they combined their learners in one class. This initiated the unity and collaboration between the teachers and learners, which worked well in eliminating unhealthy competition and unfavourable comparisons that occurred before the integration of this project. The lesson observed revealed that the teachers adopted and implemented the learner-centred approach effectively. Their lesson revolved around learners being the centre of teaching and learning. The following is a brief overview of what took place in their classroom.

Ms Mbele and Mr Ncamane made their lesson evolve around learners, where they grouped learners into five and handed over the questions that each group needed to work on and come up with solutions. During the small group discussions, teachers facilitated and walked around the groups to see if learners were engaging in the content. Mr Ncamane said,

“I’ve never thought that having a combined lesson would make our classroom so easy to share the context knowledge of accounting with my colleague and learners having a greater chance to learn from their peers. It all seems like we are hitting two birds with one stone. As we were making rounds on the learners’ group discussions, we noticed that learners were busy discussing the adjustments and sharing calculations. Learners seem to enjoy more of sharing ideas with their peers and engaging to the content knowledge.”

Teachers promoted a learner-centred approach through teaching and learning activities with group discussions, debates, and problem-solving tasks that allowed learners to participate and contribute to their collective learning experience actively. The research team highlighted using a learner-centred approach as a successful implementation as learners presented their group discussion findings to the class and briefly explained how they reached the answer. One of the research team members asked learners to share their perspectives on how they have experienced this interaction with their peers through the learner-centred approach.

Learner one:

“I think if we could have these sessions every week, we could easily understand the content that have been covered over the week. Learning from one another makes things easy for us cause teachers are able to give us attention separately in small groups. And also hearing my peers from the other class explaining the adjustments to us made me eager to know more and be willing to ask for more clarity since I am scared to ask the teacher sometimes.”

Learner two:

“We hardly take charge of the lesson like we have been given the opportunities lately in the classroom; this motivated every learner in our class to do more practice on accounting so that they could share their content knowledge among their respective discussion groups. I was really surprised to see that as both commerce classes, we could learn from one another without having any negative attitude towards our mates. When I was presenting our group discussion findings and calculations, I was a bit scared, thinking maybe they would mock me or have noise to disturb, but my peers were all respectful and engaged with me throughout the presentation and made me feel like a teacher”.

In the following extract, you can see a learner taking charge of the lesson, and all concentration is shifted to the learner facilitating the lesson, observed as a learner-centred approach is implemented.



Figure 5.9: Learners teaching one another

With the above testimonials from the co-researchers, the research team believed that the emancipation of teachers to implement a more learner-centred approach ensured an interactive classroom where learners engaged in group discussions for a lesson build-up. Both learners highlighted how much freedom they were given to the extent they could stand in front of the class and conduct the lesson. They seem to like sharing their lived experiences with their peers to build up on the new content knowledge they were exposed to and thus enhance their critical thinking and problem-solving skills. Concerning the CER lens, a learner-centred approach encouraged equality and equity in the classroom and advocated for social justice and freedom. It changed learners' hearts and perspectives. Implementing this approach was essential as it played a considerable role in emancipating learners to confront lived experiences.

Concerning the context of this study, learners took the centre of the stage to conduct the lesson as teachers were facilitating their active participation in completing assessment activities, as argued by (Kutbiddinova et al., 2016), which resulted in an interactive classroom where learners participated and automatically resulted in the practice of peer and self-assessment. Learners highlighted that learning and understanding content knowledge from their peers is accessible. They get motivated easily and are eager to learn, benefitting learners as they get additional descriptive feedback from their peers. This aligns with MacPhail and Halbert (2010), who argued that students demonstrate a greater acceptance of observations about their work from their peers rather than from a teacher. Peer and self-assessment were practised to initiate a progressive and successful lesson during teaching and learning (MacPhail & Halbert, 2010; Torrance & Pryor, 2001). Using a more learner-centred approach in the classroom encouraged critical and creative thinking in learners during teaching and learning, as they could devise solutions to tasks without consulting with the teacher. Still, they collaborated with their existing knowledge to find solutions. However, creative thinking is a set of cognitive activities used by individuals relating to a specific object, problem or condition. Hence, learners could use their imagination, intelligence, and insightful thoughts to solve their challenges.

The analysis of CDA challenged teachers' power dynamics on using a traditional teacher-centred approach by promoting more use of a learner-centred approach in the classroom to encourage shared power and co-learning. Learners were seen taking charge of the lesson in the extract provided above, and the teacher was a facilitator

when needed, showing that teachers acknowledged learners' lived experiences and valued their content knowledge. CDA examined freedom and power imbalances in the classroom; thus, learners were active participants in their teaching and learning, occurring when they contributed to classroom discussions, shared their experiences, and collaborated with their peers in learning. Thus, CDA encouraged a shared understanding of assessment objectives and fairness by promoting rights and empowering learners. In addition, CDA liberated co-researchers with more knowledge and promoted the use of a learner-centred approach. CDA enforced collaboration between teachers and learners, enabling an interactive learning classroom. As for the results, the study fostered ongoing feedback and self-assessment, where learners engaged in recurring conversations with their peers and teachers. However, the learner-centred approach encouraged descriptive feedback between teachers and learners to keep a track record of teaching and learning progress. CDA supports learner independence, power division, and metacognitive skills, allowing them to participate actively in their own learning and assessments.

Concerning CER in this study, the issues of power dynamics enforced by using a teacher-centred approach were challenged by the research team and co-researchers by sharing power and collaboration learning through a learner-centred approach. The study does not say that teachers should practice one approach but prioritizes the one that requires teachers to acknowledge and value learners' knowledge and lived experiences. The lesson observed by the research team highlighted that learners were seen as active participants in the teaching and learning process, where they contributed to the classroom discussions and collaborated with their peers and teachers to enhance their teaching and learning environment. The research team aimed to build a team and unity between the co-researchers who will work collaboratively to reach the same goal of the study. Contrary to CER, teachers have used the learner-centred approach to distribute power imbalances and allow learners' voices to be heard. Thus, CER encouraged equality and equity in all its forms, encouraged social justice, freedom, and peace, and changed co-researchers' hearts and perspectives (Foulger, 2010). Through the lens of CER, the study set conditions necessary to emancipate learners to use their lived experiences as the centre and take control of their learning process. Therefore, CER examined power as the foundation of social inequalities and injustices, divided power relations in the

classroom and allowed learners to have a voice in their teaching, learning, and assessment. CER found that the learner-centred approach enforced power balances in the co-researchers classrooms, as they allowed equal control and mutual respect in the teaching and learning process.

Ahmad (2016, p. 79) states this approach “appeals to learner’s needs and interest, thereby motivating continuous learning”. Aligning with Ahmad (2016), the co-researchers allowed their learners to conduct the lesson and facilitate teaching and learning, promoting peer and self-assessment, where learners could evaluate one another capabilities and provide descriptive feedback to each other. Therefore, Kutbiddinova et al. (2016) argued that the learners must take centre stage so that the teacher facilitates their active participation in completing assessment activities. This results in an interactive classroom where learners participate in peer and self-assessment. Similarly to the study conducted by Torrance and Pryor (2001), MacPhail and Halbert (2010) assert that peer and self-assessment are needed for a progressive and successful lesson during teaching and learning. Hence, the study prioritized learners to be the centre of their learning. The learner-centred approach in the co-researcher classroom encouraged critical and creative thinking in learners during teaching and learning, as they could use their lived experience without being the experts in the field but managed to facilitate the lesson. Similarly, Birgili (2015) asserts that learners need to use their imagination, intelligence, insight, and ideas when they face challenges.

The learner-centred approach promoted the ability to look at events, conditions, or thoughts carefully and make comments and decisions, studying the reliability and validity of the knowledge relating to standards of logic and the mind by learners. This was seen as a successful implementation by the research team, as teachers were working together in lesson planning, and they were able to share their expertise in teaching and content knowledge. The study fostered ongoing feedback and self-assessment in learners as they engaged in group discussions with their peers and received feedback on their work and progress from their teachers. As learners were at the centre stage of the lesson and encouraged self-reflection and self-assessment, the research team saw this implementation as a success since the learning environment supports learner independence and metacognitive skills that allow learners to take an active role in their own teaching and learning.

5.5.3 Using a dialogic approach to encourage dialogue

The lack of dialogue arises from various factors, such as a lack of communication between teachers and learners, a disconnection between the curriculum and the needs of the learners, or an overemphasis on theoretical knowledge without practical application. The research has shown that teachers use a dialogic approach to outcast the lack of dialogue that hinders an interactive classroom during teaching and learning. Dialogic education is a teaching and learning technique that aims to engage students in classroom discussions infused with equality, collectively, reciprocity, and accountability (Mercer et al., 2020). In the absence of this dialogic approach, learners do not have the opportunity to apply their learning to real-world situations, leading to a limited understanding of the practical applications of the knowledge they are acquiring (Song et al., 2019). Thus, fostering dialogue and communication between teachers and learners creates opportunities for learners to share their lived experiences and perceptions and encourage teachers to incorporate practical applications of knowledge into their teaching (Howe et al., 2019). A study by Cui and Teo (2021) asserts that the dialogic approach is an ongoing talk between teacher and learners, not just a teacher presentation.

Similarly, Freire (2018) argues that learners should not be treated as empty vessels in the classroom through the practice of the banking education system. Freire (2018) sees banking education as a process in which knowledge is directly conveyed to students, and the teacher is the sole distributor of knowledge, while the student is a passive receiver of this knowledge. Learners are thus viewed as the object of the learning process rather than the subject. According to Mayo (2011), knowledge is ingested without scrutiny, and learners develop cultural alienation and become helpless against cultural imperialism. According to Freire (2018), educators should reject a "banking" model of education in which the instructor "owns" information and "deposits" it in students. Instead, he advocated a "problem-posing" approach in which teachers and students collaborate to learn through discourse (Bartlett, 2005). A dialogical theory of praxis and knowledge and a reformed connection between teacher and student are thus required for problem-posing education (Paulo, 2018). Paulo Freire (2018) also described dialogue as an educational process in which teachers

and students actively pursue learning through discussion and debate about sociopolitical realities. These processes imply a specific theory of knowing.

As previously discussed, the lack of dialogue in accounting lessons has been observed in the research site. The research team and the co-researchers implemented a dialogic approach in their classrooms, and the following are the co-researchers narratives on what took place in their classrooms.

In Ms Mbele's class, the research team observed that as the teachers had begun to collaborate in planning their lesson plans, they had both agreed on having a debate lesson based on financial indicators in analysis and interpretation. The lesson was intended to be conducted by learners, who grouped themselves and gave one another a theme of indicators as they represented different groups. The groups were divided into five as follows: profitability, operating efficiency, liquidity, solvency, risk gearing, and returns. Each group had to research their own topic, present it in front of the class, and give examples. The teacher gave the other groups a green light to ask the presenting group questions to allow an interactive classroom and ensure learners could learn from one another.

The first group that presented had to introduce the whole topic before they shared their selected key indicator.

Group one:

"The analysis and interpretation of financial statements is a process that aims to evaluate the business's current and previous financial positions and results." A ratio is a concise expression of a connection between two separate figures. To be useful, the ratios must be stated in meaningful connections and compared to comparative statistics. Before I hand over to the next speaker, is there anyone with a question?"

Class response:

"No, it was all clear".

Group one:

"You might be wondering what is profitability. Let us tell you about us and our role in the business".

"In this ratio, we calculate the businesses success through the comparison profit made through sales and investment. It is also a way to assess whether there may be a cost control problem."



Figure 5.10: Learners doing a presentation in debate form

The above extracts show the different groups of learners ready for the debate with their peers. The research team highlighted the above dialogue during the lesson observation. Learners could initiate the lesson interaction without the teacher's involvement as teachers assessed the debate and gave score points to the teams that could answer more questions from the classroom or debate panel. As the co-researchers and research team understood, accounting is not just about crunching numbers but involves critical thinking, analysis, and decision-making. ATP outlined the following assessments to be conducted in the classroom to enhance critical and creative thinking, such as short tests, scenarios for comparison, practical case studies, discussion, and debate (DBE, 2021). Like the CAPS policy, “active and critical learning encourages an active and critical approach to learning, rather than rote and uncritical learning of given truths” (DBE, 2011).

The debate lesson encouraged critical thinking, where learners had to conduct research independently and present the findings to the classroom, allowing learners to evaluate their views and leading to a deeper understanding of accounting principles and concepts. This debate lesson was encouraged to foster classroom dialogue as it improved oral communication skills in their academics and real-life situations. This dialogic approach allowed learners to be more motivated to engage with accounting lessons and actively participate. Thus, this allowed learners to build self-confidence

as they could present their arguments in front of their peers and receive constructive feedback. Teachers could interact with students' emerging ideas, elicit common-sense perspectives, and help students resolve misunderstandings through discourse. The research team observed that a dialogic approach in the classroom provided a space accommodating learners' lived experience (Gillies, 2016). Therefore, this allowed learners to bridge the gap between pre-existing and new knowledge. In such dialogues, learners could express their own viewpoints, critique others' opinions, and develop their mental capacities (Lefstein & Snell, 2014).

In contrast, CDA examined the power dynamics in co-researchers accounting classrooms, as teachers controlled everything during the teaching and learning process. CDA highlighted that the lack of interaction enforces society's traditional power hierarchy. Thus, the study found that the lack of dialogue detains learners' chances of sharing their perspectives, lived experiences and opportunities to engage in classroom discussions. As for the result, the study liberated learners' voices, allowing them to explore their diverse backgrounds and giving them equal opportunity and mutual respect in sharing the centre stage and expressing their voices in classroom discussions. In addition, CDA promoted a dialogic and learner-centred approach to enhance learners' critical thinking, analysis, and problem-solving skills in accounting. CDA examined how teacher dominance and power reflected learners as oppressed by hindering their voices and freedom to control their learning. The power dynamics were shared equally in the classroom as learners were allowed to participate in classroom lessons. With the CDA lens, examining the observed lessons, there was a change with fair treatment and balances of power, equality and mutual respect between teachers and learners.

5.5.4 Analyses from the perspectives of CER

CER viewed what has been happening in the classroom as oppression and misuse of power by teachers over their learners (cf. section 5.3). Concerning this study, CER examined how the co-researchers can sustain oppression and reproduce new functioning ways in the classroom that empower learners. As CER focuses on power dynamics and inequality, the research team observed power imbalances between teachers and learners in the classroom. Thus, CER was able to critically investigate

and challenge these power inequalities to build a fair and healthy learning environment in the accounting classroom. However, the study empowered the marginalised group (learners) with CER by amplifying their voices and encouraging self-determination through a dialogic approach. The research team observed what transpired in the classroom where CER allowed the learners to engage in critical thinking, problem-solving, and decision-making. This also allowed the teachers to promote a feeling of agency and empower learners to become active participants in their learning and assessment through dialogue in the classroom. In relation to CER, teachers were liberated and emancipated with practices of power-sharing and lesson collaboration in promoting dialogue in the classroom. Hence, equality, collaboration, and social justice were infused in the classrooms of Ms Mbele and Mr Ncamane. The power dynamics were shared equally in the classroom as learners were granted a chance to participate as facilitators of the lesson through accounting debate. The research encouraged collaboration between the teachers to work towards the same end goal of achieving better results for our learners.

5.5.5 The empirical data generated aligned with the literature explored in this study

The literature explored revealed that teachers can use a dialogic approach to outcast the lack of dialogue as a hindrance to interactive classrooms during teaching and learning (Gillies, 2016). Similarly, the study encouraged using a learner-centred method and dialogic approach to empower learners with involvement, cater to their needs first, and allow their voices to be heard in their teaching and learning process; implementation of a dialogic approach allowed an interactive lesson, sharing power, and created a space for mutual respect among teachers and learners. This aligns with Cui and Teo (2021), who assert that a dialogic approach is an ongoing talk between teacher and learners, not just teacher-presentation. Hence, with a dialogic approach, the study elicited learners' everyday lived experiences, engaged with their developing ideas, and helped them overcome misunderstandings with their raw backgrounds. As a result, this enabled the study to bridge the gap between learner's pre-existing knowledge and the new knowledge they were exposed to in the classroom. Thus, a dialogic approach in the classroom tends to provide a space that accommodates learners lived experiences (Gillies, 2016).

Therefore, after implementing the dialogic approach, learners could engage in classroom dialogues permeated with equality, reciprocity, and accountability, aligning with the study conducted by Mercer et al. (2020) (cf. section 3.4.3). Similar to what transpired in the classroom, where an interactive lesson took place through dialogues, learners could express their viewpoints, critique others' opinions, and develop their mental capacities. The co-researchers could plan their lessons collaboratively to assist each other with the content knowledge and uplift one another's capabilities. The workshops and group discussions held by the research team also assisted the teachers in having mutual respect and building bonds of trust with the co-researchers.

The study highlighted the injustice of the past and the power and dominance enforced by teachers in the classroom by empowering learners. The findings revealed that a more learner-centred approach automatically allows interactive classrooms and enhanced dialogue between teachers and learners, leading to self and peer assessment. This was observed through the engagement of lessons held during the study. The study managed to create a safe and inclusive space for learning where all learners felt respected and comfortable expressing their thoughts and ideas through dialogue. Therefore, if teachers cater to learners' needs and allow flexibility in the classroom, they will naturally elicit AFL strategies and achieve better results and a healthy educational environment. Teachers and learners will have set clear guidelines for respectful communication, fostering active listening, and promoting a non-judgmental atmosphere in their learning spaces, enabling learners to engage in dialogue without fear of criticism or rejection and empowering learners to share their lived experiences of knowledge.

5.5.6 Creative and critical thinking and self-regulation

The study discussed the challenge of lack of compliance with CAPS or assessment policy documents in (cf. section 5.3.1), providing the evidence of literature and raw empirical data generated by the research team and co-researchers. The data highlighted that the non-compliance of teachers with CAPS is due to classroom challenges (cf. section 5.3.1) and inadequate training or ongoing workshops for teacher development. In relation to the empirical evidence provided through classroom observations and group discussions by the research team and co-researchers, the

study further implemented the AFL strategies of creative and critical thinking as a response to the challenge of lack of compliance with CAPS. This was concerning the NSC policy, as it stipulates that learners of accounting should be able to develop critical, logical, and analytical abilities and creative thinking (DBE, 2003). Thus, CAPS agrees with constructivist principles advocating active classroom learning and critical thinking. Similarly, constructivist learning theory highlights the learner's functional role in knowledge acquisition and enhances their critical and creative thinking.

The following transpired in the classroom as the research team and co-researchers implemented creative and critical thinking in their teaching and learning methods. The co-researchers had to plan a lesson based on question-and-answer quizzes to alleviate learners' critical thinking, with open-ended questions requiring interpretive analysis apart from recalling and memorizing. Thus, CAPS encourages critical thinking through various assessment forms such as quizzes, debates, and case studies (DBE, 2011). The quiz was set out to have Socratic questions only to provoke critical thinking and enhance learners' understanding of the subject knowledge (Paul & Elder, 2019).

The following questions were included in the quiz questions and answers:

Table 5.1: Quiz Q&A

Concepts	Questions
Basics of accounting:	<ul style="list-style-type: none"> • What is the fundamental purpose of accounting? • How does double-entry accounting work, and why is it important? • Can you explain the basic accounting equation, and how does it relate to financial transactions?
Principles of accounting:	<ul style="list-style-type: none"> • What are the generally accepted accounting principles (GAAP), and why are they important in financial reporting? • How does the accrual basis of accounting differ from the cash basis of accounting, and why is it commonly used in businesses?
Debits and Credits:	<ul style="list-style-type: none"> • Why is it essential to understand the concept of debits and credits in accounting?

	<ul style="list-style-type: none"> • How do debits and credits affect different types of accounts (assets, liabilities, equity, etc.)?
Financial Statements:	<ul style="list-style-type: none"> • What are the primary financial statements, and what information does each one provide? • How do income statements and balance sheets differ in terms of their focus and purpose? • Can you identify and explain the components of each financial statement?
Recording Transactions:	<ul style="list-style-type: none"> • When a business buys inventory on credit, what are the specific journal entries that need to be made? • What happens to the balance sheet when a company takes out a bank loan? • How does the recording of a sale on credit impact both the income statement and the balance sheet?
Financial Analysis:	<ul style="list-style-type: none"> • How can a company's financial statements be used to assess its financial health and performance? • What financial ratios can you calculate using data from the financial statements, and what do they reveal about a company?

Table 5.1 shows the quiz questions that Grade 10 accounting learners were asked to encourage critical thinking in the classroom, enabling learners to connect accounting concepts and deepen their understanding of accounting practices. Similarly, Birgili (2015) defines critical thinking as "the ability to look at events, conditions, or thoughts with a careful eye and make comments and decisions, studying the reliability and validity of knowledge relating to standards of logic and the mind." However, this corresponds with CAPS because it demands teachers to participate in critical analysis and problem-solving skills and assess its strengths, faults, and places for growth (Ajani, 2021). The lesson held by the co-researchers teachers identified gaps in learners' understanding of the content of accounting and enabled learners to highlight room for improvement.

The context of the challenge discussed is teachers not being able to comply with the CAPS requirements due to various issues they faced that were discovered during the observation stage. The research team and co-researchers collaborated to form

creative strategies to respond to the challenges they faced in their classrooms that led to non-compliance with CAPS policy. The research team suggested that the school should have its own extra classes program, after-school and weekend classes, to minimise the workload that teachers mentioned in group discussions, allowing teachers to be flexible with time and cover the content, as well as have more time for revision and give constructive feedback to the learners. This initiative will allow learners to understand complex accounting concepts better and bridge the content knowledge gaps. The extra class initiative will benefit the learners, as they can rectify mistakes identified in previous lessons and excel in their academic performance.

The study discovered that the shortage of teaching materials and insufficient technology challenges teachers to be unable to meet all the CAPS requirements. Therefore, the research team and co-researchers implemented the creativity strategy by designing visual aids such as charts and diagrams that will illustrate accounting concepts so that they could be posted on the classroom notice boards, allowing learners to grasp complex accounting knowledge and be able to collaborate with one another toward the same goal. The co-researchers incorporated these creativity strategies in their lesson plans to respond to the abovementioned challenges. This had to occur during the extra classes, as suggested by the research team, as it required more time and allowed more learners to participate. The first lesson was based on storytelling, where teachers had to tell scenarios involving accounting concepts and principles for learners to analyse the story and identify the types of transactions that occurred in that particular story or case study, aligning with the constructivism learning theory discussed in section 5.3.1. The second lesson was suggested to be based on role-play, where learners take on the roles of business owners, accountants, and auditors. Thus, this lesson will assist learners with the practical application of accounting concepts and give a clear understanding of how the world operates in accounting firms.

5.5.7 Analysis of CDA concerning creative and critical thinking and self-regulation

The CDA explored using creative and critical thinking to outcast the challenge of lack of compliance with CAPS. The textual analysis occurred by examining the teaching

materials, assessment tasks, and lesson plans. CDA analysed these documents to explore the insights of creative and critical thinking used. Thus, the research team and co-researchers planned lessons that enhanced critical thinking in learners as teachers used their experiences of content through innovative thinking. However, CDA examined the teaching strategies and approaches used by teachers in their classrooms and encouraged the use of a learner-centred approach, which allowed teachers to comply with CAPS guidelines and created a flexible learning environment. CDA had to examine how power dynamics in class have impacted teaching and learning, such as using a teacher-centred approach.

5.5.8 Analysis through the lens of CER

Concerning this study, CER challenged the positivist routes by objectively unpacking systems of dominance and the inescapable hope that encouraged awareness of social imbalances that allowed self-empowerment and social transformation. Hence, in this study, the co-researchers were urged to empower themselves, not rely on government handouts, and be able to transform their classroom through their daily social experiences aligning with Wang (2018), who believes that CER improves previously disadvantaged individuals of society that were not included in decision-making relating to educational issues. Similarly, the study research team and co-researchers collaborated with the school stakeholders to initiate an official extra class program for Grade 10 learners to improve their academic performance in accounting.

Furthermore, as CER emphasizes, reality and knowledge are created by social, cultural, ethnic, historical, and economic circumstances, and what is accepted or manufactured as actual reality is impacted by power holders or supporters of specific knowledge (Guba & Lincoln, 1994). Concerning this study, co-researchers were able to collaborate and plan their lessons together to encourage critical thinking and creative thinking in their classroom. The research motivated the co-researchers to use what they had and get what they wanted through AFL and their lived experiences to comply with the CAPS requirements. Nonetheless, the paradigm believes that social reality is dynamic and ever-changing (Chilisa & Kawulich, 2012). This boils down to the co-researchers being able to find solutions for challenges that have been hindering their compliance with the practices of CAPS. The study's findings in CER were

successful as the co-researchers realised that their reality is not objective or dependent on one confident person. Still, reality is socially constructed and shaped by power dynamics and social structures. Hence, CER acknowledged that co-researchers have unique experiences and views shaped by their social and historical contexts and were emancipated and liberated.

The findings of empirical data generated through the PAR model found that when school stakeholders work together to construct knowledge through shared knowledge and experiences, it results in exceptional creative thoughts. Like the study, CDA challenged the power dynamics by enforcing shared power, teamwork, and co-learning between teachers and learners. Thus, instead of teachers relying on the DBE incentives to have effective lessons and comply with CAPS policy, co-researchers were empowered to acknowledge and value their expertise and learners' lived experiences to implement critical and creative thinking in the classroom, enabling teachers to have flexible lessons where they were able to use multiple strategies that enforced critical and creative thinking in their classroom. Thus, this took place through a learner-centred approach as it puts learners' needs first and complies with the CAPS policy, as discussed in this section. The research found that AFL strategies complement one another as a learner-centred approach implementation enforced problem-solving, critical thinking, and creative strategy in teaching and learning.

Thus, the study promoted critical and creative thinking in the classroom to endorse compliance with CAPS in teaching and learning practices. Therefore, in this study, creative and critical thinking encouraged teachers and learners to explore concepts from multiple learning perspectives. This strategy fostered a deeper understanding of the accounting content as learners analysed, questioned, and evaluated content knowledge. Hence, creative and critical thinking allowed teachers and learners to approach complex challenges with a flexible mindset and sharpened strategies. The co-researchers learned to evaluate different options, consider alternative solutions, and think outside the box. In addition, as mentioned above, AFL strategies complement each other, as creative and critical thinking contribute to effective communication skills and advocate for classroom dialogue. Similarly, Aizikovitsh-Udi and Amit (2011) highlighted that learners who engage in critical and creative thinking can better express their thoughts, present their arguments, and communicate ideas.

Effective communication is essential for academic success, as it enhances classroom participation, improves written and oral presentations, and facilitates collaboration with peers (Akpur, 2020). While implementing other AFL strategies in the above three sections, the research team and the co-researchers noted that these strategies work as a chain and complement one another automatically when put into practice in the classroom. Therefore, integrating creative and critical thinking approaches and promoting self-regulation fosters a culture of compliance with the assessment policy, empowering learners and teachers to actively engage with the policy's guidelines, take responsibility for their actions, and contribute to continuous improvement in assessment practices.

5.5.9 Using curriculum alignment to bridge the gap between pedagogical content knowledge and accounting practices

Studies have shown that teachers may have pedagogical content knowledge and teaching policies but struggle to apply them effectively (Carr, 1980), mostly occurring when issues such as time constraints, large class sizes, lack of resources, or limited professional development opportunities occur. Thus, the gap in pedagogical content knowledge and practice arises when teachers cannot adapt and implement theoretical concepts and teaching strategies to suit the unique needs and challenges of their learners and teaching contexts (Hatlevik, 2012). A study conducted by Rasmussen and Rash-Christensen (2015) reveals that teachers require ongoing professional development and mentoring to bridge the gap between pedagogical content knowledge (PCK) and accounting practice. However, teachers may struggle to put pedagogical content knowledge into effective instructional practices without adequate support.

The curriculum focuses on the learners' experiences and interests, which prepare them for life. The NCS framework places a heavy emphasis on involving students in the solution of real-world problems. The accounting curriculum suggests that learners be able to apply skills, knowledge, and values to real-world circumstances to ensure a balance between PCK and accounting practices (DoE, 2003:9). Curriculum alignment potential bridges the gap between knowledge of pedagogical content and accounting classroom practice by ensuring that teaching approaches, learning

activities, and assessments are in line with the desired educational outcomes (Johnson et al., 2020). Teachers must familiarize themselves with relevant pedagogical content knowledge that aligns with accounting practices (Jacobs et al., 2016), such as constructivist approaches, PBL, authentic assessment, or experiential learning.

Mr Ncamane and Ms Mbele had the following to say:

“We do not attend workshops due to the low budget at the school since the workshops are usually hosted in Town. As teachers in rural areas, we are hardly catered for but still expected to meet all the needs of CAPS. That is why sometimes, as teachers we struggle to apply suitable teaching approaches in our accounting classrooms, as we are not well equipped for teaching in a diverse classroom as we meet different challenges and different learners with different learning bearers. I think our content knowledge is limited as rural area teachers to what we have learned in varsity, as the practices of teaching and learning involve various dynamics that need ongoing training for teachers' development.”

The above discussion from co-researchers highlights that teachers do enter the field with solid content knowledge of their subject matter. Still, they do not get adequate training in teaching strategies and methodologies. Hence, they struggle to transform their content knowledge into an interesting and fruitful lesson for their learners. Moreover, teachers find it challenging to keep up with the constantly evolving nature of education that involves new technologies and teaching methods that challenge teachers' pedagogical practices, consistent with Shulman's (1987) contention that PCK is a specialised kind of knowledge for teaching since it incorporates all of the different components of information to adjust teaching procedures to the numerous situations that teachers face. Nonetheless, being a teacher necessitates broad and accurate knowledge organization; without it, there would be no effective teaching and learning in the classroom. According to Shulman (1987), PCK distinguishes between subject specialists and pedagogues, suggesting that PCK is a significant factor in classroom procedures, precisely specific subject content. As a result, teachers need to understand pedagogical content sufficiently to give thorough instruction.

In contrast to CER, it promotes democratic ideologies and argues for the development of communities through democratic collaboration and participatory engagements to identify and address their problems (Walker, 1993; Zuber-Skerritt & Wood, 2019).

Thus, the research team organized more workshops for co-researchers on using AFL strategies for their lessons, which they had to practice in their classrooms and acknowledged that they are effective even with fewer teaching aids and technological resources. This happened through the collaboration and unity of all the parties that were involved as stakeholders. The subject advisor for accounting suggested that he make internal school camps around the area where teachers and learners can learn together and exchange the knowledge and expertise they each hold for the subject. This aligns with CDA as it develops and empowers the community with its existing expertise without relying on the DBE to provide developmental programs. Therefore, this would build good relationships between two to three schools and neutralise poor performance in accounting for learners. The study further suggested that the camps could be rotational so that learners and teachers can be exposed to different teaching aids from other neighbouring schools and be able to share their diverse expertise on the subject content.

The following extracts show one of the workshops held by the research team and co-researchers, organized by the team and accounting subject advisor. The extract also shows the pictures taken during weekend classes where the school invited neighbouring accounting teachers to collaborate their expertise in teaching accounting and sharing knowledge.



Figure 5.11: Teachers group meeting and learner group discussion

The picture in frame one displays what took place in the school premises as one of the initiatives to accommodate teachers in rural areas with workshop development as they have challenges travelling to the cities for workshop developments. This workshop was conducted to promote PCK in teaching and learning and encourage teachers to use flexible teaching strategies and methodologies in their classrooms, enforcing collaboration and sharing of knowledge among teachers by bringing their expertise and experiences together to align PCK with accounting practices. Hence, curriculum alignment encourages alliance between teachers and relevant school stakeholders to meet accounting standards. The study found that internal workshops or sharing knowledge discussions develop teachers' expertise in accounting practices and teaching methods.

As a result, workshops for teacher development served as the opportunity to enhance or improve PCK through seminars and peer learning, allowing teachers to reflect on their teaching strategies and learning approaches continuously. Teachers are also entitled to grasp a deep understanding of the accounting curriculum and teaching techniques that ensure a deeper understanding of the context for learners when teachers have a solid understanding of the use of PCK, not just subject content but

understand various teaching approaches, pedagogical strategies, and assessment methods relating to accounting.

The second frame shows what occurred when teachers and accounting learners conducted a collaborative lesson and shared subject knowledge. The nearest local school hosted the school and has a few teaching aids and good facilities in good condition. This extra class initiative will give teachers more time to understand accounting concepts and give them more time to deliver descriptive feedback to learners. This allowed teachers to acknowledge learners with different learning bearers and have a chance to have one-on-one sessions with them. Teachers could work as a team with other experts in accounting in collaboration with enhancing teaching and learning in their classrooms. Teachers shared their content knowledge and strategies to alleviate one another's teaching expertise. However, the extra classes were not meant for teachers' benefit only but meant to cater to learners' needs. As for the result, peer learning was fostered in this study during weekend classes, where learners could share their lived experiences with other learners. Learners were able to acquire descriptive feedback that was unfiltered from their peers. They also could reflect and evaluate one another through self-regulation or self-assessment as critical and creative thinking were fostered.

Contrary to CDA, the study explored the social inequalities constraining teachers' emancipation concerning PCK practices (Van Dijk, 2008). Thus, the co-researchers mentioned various issues affecting their PCK classroom practices, such as lack of teaching material and inadequate teacher development training. CDA further examined the teaching methods and approaches used by co-researchers and found that teachers were still using the same old traditional teaching approaches (teacher-centred approach) that limited interaction in the classroom and resulted in a single controlled environment. Thus, CDA examined the classroom's power dynamics and social inequalities and how they affect teachers' PCK practices. As for the result, co-researchers highlighted concerns that the school is not transparent enough concerning its finances, as they do not have enough teaching aids to assist them in attending workshops. Thus, the CDA explored whether teachers have a voice in decision-making related to their needs as they are expected to transmit the content knowledge or whether they are expected to be active agents who know everything as they are qualified teachers.

The research team organized more workshops for the teachers on using AFL strategies for their lessons, which they had to practice in their classrooms. It acknowledged that they are effective even with fewer teaching aids and technological resources. This happened through the collaboration and unity of all the parties that were involved as stakeholders. The subject advisor for accounting suggested that he make internal school camps around the area where teachers and learners can learn together and exchange the knowledge and expertise they each hold for the subject. This aligns with CDA as it develops and empowers the community with its existing expertise without relying on the DBE to provide developmental programs. Therefore, this would build good relationships between two to three schools and neutralise poor performance in accounting for learners. The study further suggested that the camps could be rotational so that learners and teachers can be exposed to different teaching aids from other neighbouring schools and be able to share their diverse expertise on the subject content.

CER highlights the biases and inequalities in the study by examining teaching practices and the curriculum provided. However, Mahlomaholo (2009, p. 226) shed light on how good CER changes people's lives by "liberating them from not-so-useful practices and thoughts". CER encouraged diverse perspectives and voices of people who were previously marginalised. Thus, the study enabled the hosting of teacher development workshops and peer learning, allowing teachers to voice out internal issues they faced in the classroom that affected teaching and learning and gave them a space to share content knowledge. However, CER empowered co-researchers to take charge of their teaching and learning practices and strategies and infuse positive social change in school and classroom practices. Reflection and evaluation were encouraged in this study through CER. Hence, curriculum alignment promotes continuous reflection and evaluation of whether it addresses the objectives of social justice, equity, and critical thinking in accounting education.

According to Shuhua et al. (2004), PCK for effective teaching involves three components: knowledge of the subject, knowledge of the curriculum, and knowledge of teaching. Each of these three components contributes significantly to the classroom. First, understanding the material comprises the teacher's knowledge of that specific subject and the level being taught. Curricular knowledge includes the proper selection and suitability of curricular material to be used in the teaching process. Second, there

must be a sufficient comprehension of the curricular material to be employed. According to Stipek et al. (2001), a teacher's mathematics expertise filters through the instructional process. Third, the teacher must have knowledge of the learner's thinking, language to use while giving directions, and prior knowledge of the material being taught. According to Shuhua et al. (2004), all three components are required in the teaching process. The research team and co-researchers proposed curricular alignment to bridge the gap between educational topic knowledge and accounting practices. Curriculum alignment guarantees adequate lesson preparation, the adoption of an effective teaching technique, and the appropriate assessment assignment per CAPS criteria (Wotring et al., 2021).

The findings of this study revealed that curriculum alignment involves aligning the curriculum with teaching practices and materials. As a result, in the study, the curriculum was tailored to the needs and abilities of learners, allowing teachers to have a deeper understanding of the content they are teaching and how to teach it effectively. Similarly, Shuhua et al. (2004) assert that knowledge of the content consists of the teacher's understanding of that subject and the teaching level. This alignment assisted teachers in identifying gaps in their own knowledge and provided opportunities for teacher development to fill the gaps. In addition, aligning the curriculum with teaching methods assisted teachers in developing a deeper understanding of how to teach specific concepts, making it more confident and well-informed in the classroom. Thus, curriculum alignment addressed the root cause of the lack of pedagogical content knowledge by providing a framework for teachers to plan and teach practices effectively, ultimately leading to improved learners' learning outcomes.

5.6 CONDITIONS FAVOURABLE FOR THE STRATEGY TO IMPROVE ACADEMIC PERFORMANCE FOR GRADE 10 LEARNERS THROUGH THE USE OF ASSESSMENT FOR LEARNING (AFL)

The components of the strategy that have been used globally were discussed in Section 5.5. This section will present the contextual factors corresponding to each component.

5.6.1 Conditions favourable to implementing descriptive feedback

The literature discussed in Chapter 3 reveals that descriptive feedback provides specific information to learners about their performance or progress, focusing on the strengths and areas for improvement (Cranmore & Wilhelm, 2017). Thus, studies further show that descriptive feedback is most effective throughout the learning process, not just at the end (Rodgers, 2018). As for the results, the study implemented ongoing assessments that allowed teachers to gather evidence of learner's progress and provide timely feedback (Irawan & Salija, 2017). This consistent assessment assisted in identifying areas where feedback was needed and allowed learners to improve during the teaching and learning process. The literature showed that descriptive feedback succeeds when it uses constructive, specific language and focuses on the task or learning objective (Irawan & Salija, 2017). Hence, co-researchers provided feedback describing what the learner did well and suggestions for areas that needed improvement, allowing learners to understand how to make specific adjustments in identifying gaps and making means for progress.

The following occurred in Ms Mbele's classroom when descriptive feedback was implemented.

Ms Mbele:

"Since you all have received your tests scripts with the few comments on the cover page as feedback, as number of you did well in your test, but few mistakes were made."

The feedback on learners' scripts on ratio, analysis and interpretation of financial statements were as follows:

"Your calculations were accurate, but you need to double-check whether the figures used are accurate and relevant to the ratio calculation."

Learners shared their feedback, understood where to improve, and identified gaps. The classroom atmosphere nurtured unity and collaboration, allowing learners to relax when receiving descriptive feedback. However, studies revealed that descriptive feedback is much more effective when teachers provide feedback promptly, preferably soon after completing a task or assessment (Adair-Hauck & Troyan, 2013). Similarly, in the study, timely feedback allowed learners to connect with their recent performance and make adjustments while the learning experience was still fresh in their minds (Rodgers, 2018). The study permitted co-researchers to create a classroom culture

that promoted communication, collaboration, and mutual respect, enhancing descriptive feedback's success. Descriptive feedback that took place was not a one-way process but allowed learners to ask questions where clarity was needed and had an opportunity to learn from their peers. This two-way communication assisted in deepening understanding, promoting metacognition, and allowing for further feedback refinement.

5.6.2 Conditions favourable to implementing a learner-centred approach

The literature discussed in Chapter 3 showed that creating a constructive and supportive learning space is crucial for the learner-centred approach (Scheurs & Dumbraveanu, 2014). However, the environment's emotional and social aspects foster trust, respect, and open communication between the teacher and learners and promote peer learning (Moate & Cox, 2015). Learner-centred approaches are argued to thrive when learners have a specific role or take charge of their learning process (Ahmad, 2016). The co-researchers encouraged learners to take responsibility for their learning as they set goals, planned specific lessons together, and made decisions regarding their learning activities. Similarly, a study conducted by Scheurs and Dumbraveanu (2014) argued that teachers act as facilitators, guiding and supporting learners rather than controlling every aspect of the learning process. Thus, the study allowed learners to be the centre of their learning process and catered to their learning needs, allowing learners to engage in evocative activities that encouraged critical thinking, problem-solving, and analysis skills. The success of the learner-centred approach in this study involved group discussions, debates, case studies, simulations, and other interactive activities that encourage learners to construct knowledge and have self and peer assessment. Moreover, these were the favourable conditions for implementing a learner-centred approach to be successful; the specific implementation relied on the educational context and subject matter and prioritised learners' needs.

In fostering the learner-centred approach in the classroom, the teachers had to allow a flexible lesson to take place so that learners could respect each other. Mr Ncamane had to say the following to his learners to allow an effective atmosphere for learners to take part in their learning and have partial control.

Mr Ncamane:

“Guys, listen up. Let's ensure that we keep up with mutual respect with one another and make sure that we participate in the lesson. However, there is no wrong or right in the classroom meaning everyone's opinion matters in the classroom.”

Learner:

“I really enjoyed our previous lessons in accounting, as we were able to interact with one another and see Ntosh' leading the lesson. We were able to ask questions and also give answers to him without any fear, which led the lesson fruitful as the examples used were relatable to what we daily joke about in our social lives.”

Learners were granted freedom of participation in the classroom and could take charge of the lesson with their partial control. This teaching approach was successful since the learning space empowered learners to take control and be the centre of their learning. It occurred through acknowledging diverse learning and accommodating learners' learning abilities; hence, lesson planning and teaching material catered to all. Teachers had to co-create other lessons to allow learners to be the ones who selected the topics and initiated the lesson relating to their lived experiences and curriculum relevancy. Group discussions and peer learning were encouraged in this study to promote the success of the learner-centred approach. Teachers had to guide and support the learning environment to prevent learners from being independent learners and build confidence in learners. This occurred through recognising different learners' backgrounds and needs to foster a healthy learning environment. The feedback that teachers and learners provided enhanced their progress in learning and critical thinking skills, problem-solving skills, and self-regulation.

5.6.3 Conditions favourable to implementing a dialogic approach

Literature shows that teachers must foster a respectful and inclusive classroom environment where all voices are valued (Cui & Teo, 2021). Encourage open-mindedness, empathy, and acceptance of diverse perspectives. Create a safe space where learners feel comfortable expressing their ideas, asking questions, and engaging in respectful debate (Cui & Teo, 2021). Studies argue that the dialogic approach is effective when it prioritizes learner engagement and agency in the learning process (Alexander, 2006; Mercer & Littleton, 2007). Moreover, an effective dialogic

approach is praised for allowing learners to shape their learning experiences actively (Mercer et al., 2020). The study encouraged learners to pose questions, explore topics of interest, and contribute to class discussions.

The success of the dialogic approach was measured through the engagement of teachers and learners as they reflected on and evaluated their work, allowing learners to develop greater self-awareness, self-confidence, and independence, leading to greater autonomy in their learning. In the co-researchers classrooms, there was a change in the seating arrangement that catered to dialogue and proliferation.

Ms Mbele

“I had to alert my learners to rearrange their seating into groups so that we could have group discussions and after fostering it into classroom discussion. The learners were grouping each other and made sure that they balanced the group on their capabilities.”

This learning environment ensured the cultural classroom was promoted through mutual respect, where all voices and views generated matter and are heard, encouraging a dialogic approach in the classroom and allowing learners to engage with one another without fear of mimicry. Teachers must acknowledge learners' lived experiences and backgrounds to ensure intellectual diversity. Thus, the study had to foster honesty and transparency in communication for learners to ask questions and engage in relevant, constructive discussions, which also assisted in building a relationship between the teachers and SMT for being transparent with the financial matters of the school and any other relevant school information. The dialogic approach was also promoted through the shift of teaching approach that favoured teachers and shifted to the approach that caters to learners' needs and gives them partial control in their learning. Hence, teachers had to be facilitators during teaching and learning, guiding the classroom discussions and ensuring that all learners participated by creating a supportive atmosphere. Peer learning was also fostered in the study to promote collaboration and allow learners to work together in group discussions and problem-solving tasks. In addition, the study encouraged teachers to do quizzes such as question-and-answer open-ended questions to stimulate learners' critical thinking and classroom discussion.

5.6.4 Conditions favourable to implementing creative and critical thinking

Allowing learners to exercise freedom and autonomy in their learning encourages creative thinking (Alghafri & Ismail, 2014). Studies reveal that encouraging learners to explore topics of interest, choose their own assessments, and make decisions about their learning paths (Ramdani et al., 2021). However, the study allowed learners to have a sense of possession and control over their learning by implementing learner-centred and dialogic approaches. It gave descriptive feedback, which fostered creative and critical thinking and automatically promoted self-regulation, designing open-ended tasks and challenges that require learners to think creatively and critically (Chang et al., 2015). Thus, the study allowed co-researchers to use creativity in planning lessons that alleviated their thinking capabilities, which enhanced their critical thinking skills and problem-solving abilities. The lesson involved quiz questions that did not have a single correct answer but instead encouraged learners to generate multiple ideas, perspectives, and solutions. However, open-ended questions promoted divergent thinking, problem-solving skills, and the ability to think critically and creatively.

The co-researchers had to say the following: they planned how to foster creativity to boost critical thinking in the classroom.

Ms Mbele:

“I think we need to have a session where we do not introduce the new content in the classroom but assess the already existing content of learners.”

Mr Ncamane:

“That will work well if we involve questions and answers that will stimulate their critical thinking and allow them to think out of the box. In that way, I think we can hit two birds with one stone, as this will allow us to comply with CAPS requirements and alleviate the teaching and learning environment.”

For the quiz to take place, teachers and learners had to change the seating plan in the classroom. Learners had to make a circle, and the teacher stood in the centre with a question list. This classroom environment that co-researchers fostered to promote creative and critical thinking valued everyone's curiosity and opinion in an open dialogue discussion. The learning environment had to cater to the learner's needs and shift focus from the teacher's knowledge to the learners as active participants in the classroom, allowing learners to have a voice in shaping their learning knowledge

experiences. The co-researchers had to give their learners assessments that were intellectually stimulating and problem-solving tasks that required learners' critical thinking. The learning atmosphere that was fostered in the classroom was inclusive and allowed learners to live experiences and acknowledge their backgrounds. This allowed learners and teachers to engage in critical discussions. Thus, co-researchers encouraged reflections collaboratively and individuals to foster critical self-assessment. These strategies promoted collaborative learning through the sharing of different ideas and innovation. In addition, the co-researchers were equipped with different strategies and skills to incorporate creative and critical thinking in their teaching and learning through teacher development workshops. Furthermore, co-researchers aligned these strategies with CAPS assessment requirements as it encourages assessments that involve problem-solving, analysis, and creative thinking.

5.6.5 Conditions favourable to implementing curriculum alignment

Coherent and consistent use of the CAPS and assessment policy guidelines were noted in this case. The co-researchers used the CAPS document and ATP guidelines for the content they needed to cover in the classroom. Teachers were encouraged to reflect on the curriculum and assessment policies as their guide to preparing their lessons and assessments. Thus, CAPS aims to clarify the requirements of what is to be taught and learned on a term-by-term basis (DoE, 2011). The study fostered teacher professional development workshops on assessments, teaching approaches and PCK practices. The literature revealed that teachers receive training pertaining to CAPS, but it is insufficient, since they are curriculum implementers (Maharajh et al., 2016).

After the research team and co-researchers workshop on PCK and how they can align it with accounting practices, the co-researchers shared the following insights from the workshop.

Ms Mbele:

"I think this initiative of internal workshop could be very useful in the long run of our teaching practice and teacher development. In this workshop I had the chance to learn

new skills and different approaches to use in the classroom and cater for learners need.”

Mr Ncamane:

“It was great for us to see the team working together through collaboration and working towards the same goal and uplifting one another. I think these workshops were useful due to the mutual respect, trust and teamwork that was fostered at the beginning of this project.”

The co-researchers were provided with proper skills and knowledge as an ongoing induction of curriculum and assessment policy. The study catered for curriculum alignment by ensuring that the CAPS curriculum, aligned with the PCK and teaching methods teachers used in the classroom, met the required teaching standards. The lesson preparation had clear learning objectives and outlined what was expected from learners with possible outcomes. The teachers had to align their lessons with the provided ATP to ensure curriculum alignment in their classrooms and practice PCK.

The collaboration between teachers, the subject advisor, and other education stakeholders assisted teachers with various perspectives in implementing PCK and overcoming their internal issues. Co-researchers had the chance to reflect on learners' performance and use the data analysed to identify areas that need improvement in their PCK and align their practices with the curriculum. The effective environment for curriculum alignment was fostered successfully as the study implemented internal workshops for teachers to host meetings to share their teaching methods and approaches to align their PCK with accounting practices. As a result, teachers got feedback from their colleagues concerning their accounting content practices, and different experiences were shared. This allowed teachers to value the time allocated and materials they already had in their schools and use them effectively in alignment with accounting practices. However, the assessment tasks had to align with the learning objectives. The study valued the involvement of education stakeholders; hence, the school leaders were involved in how the teaching and learning practices had to be flexible and relevant adaptation had to take place and foster a supportive environment.

5.7 THREATS THAT MIGHT HINDER THE SUCCESS OF IMPLEMENTING AFL PRINCIPLES

The favourable conditions for the strategy to improve academic performance for Grade 10 Learners through AFL were discussed in the previous section. This section will present the threats that might hinder the success of implementing AFL principles and how to circumvent them.

5.7.1 Threats that might hinder the success of implementing descriptive feedback

Literature explored in this study showed that providing effective descriptive feedback requires teachers to deeply understand the purpose, principles, and techniques of delivering feedback (Rodgers, 2018). Nevertheless, if teachers are not adequately trained to provide descriptive feedback, they may struggle to provide specific, actionable, and timely feedback to their learners (Badugela, 2012). Hence, professional development programs and ongoing support are essential to equip teachers with the necessary skills and knowledge. A study by Wilhelm (2017) reveals that teachers often have limited time to provide feedback, especially with large class sizes or multiple responsibilities. Giving descriptive feedback can be time-consuming, requiring careful observation, analysis, and individualised comments. Similarly, a study by Ngwenya (2012) reveals that teachers may find it challenging to allocate sufficient time to provide detailed feedback, particularly if they have heavy workloads or rigid curriculum requirements.

The empirical data revealed that the 1-hour teaching and learning time is less for teachers to engage in descriptive feedback, resulting in teachers providing rushed feedback as they must carry on with the planned lesson. It was a bit challenging for teachers to provide descriptive feedback to learners who did not clearly understand the learning objectives and assessment outcomes, resulting in some learners being resistant to the feedback from their peers and teachers as it involved unfiltered criticism. However, teachers might not have mastered the skill of providing constructive descriptive feedback to their learners as they had to accommodate their differences and learning barriers. Thus, descriptive feedback had to be positive and negative to balance learners' development. Sometimes, the feedback provided by the

teachers and a learner to their peers might contradict, creating more confusion for the learner. Some of the learners who had difficulties in the language of learning in accounting struggled to comprehend feedback and required more time for clarity and understanding of the concepts learned. The inconsistency of providing feedback to learners challenged other learners to identify the gaps and room for improvement. The study highlights that when learners are not performing well in the assessments, it results in teachers having fatigue and stress, which affects the consistency of providing positive feedback.

5.7.2 Threats that might hinder the success of implementing the learner-centred approach

The literature explored in this study shows that one of the significant threats that hinder a learner-centred approach is resistance from teachers who are adapted to traditional teaching methods (Blanchard et al., 2004). The study further revealed that some teachers may find adapting to a learner-centred approach challenging, as it requires a shift in their roles and teaching strategies (ERI, 2008). In addition, overcoming this resistance and providing adequate teacher training and support is crucial for successful implementation. Implementing a learner-centred approach requires teachers to have a deep understanding of the approach and the necessary skills to facilitate learner-centred learning environments. However, insufficient training and professional development opportunities can hinder the successful adoption of this approach, as teachers may not feel adequately prepared or confident to implement it effectively (Maharajh et al., 2016). However, studies have shown that implementing learner-centred approaches often requires adequate infrastructure and resources, such as technology, materials, and learning spaces (Moate & Cox, 2015). However, limited access to these resources, particularly in low-income or resource-constrained environments, can hinder the successful adoption of learner-centred methods and limit students' opportunities for active engagement and exploration (Moate & Cox, 2015). Thus, implementing a learner-centred approach across an entire educational system or institution can be challenging, mainly when it involves multiple teachers, classrooms, and grade levels (Badugela, 2012).

The empirical data reveals that the weekly time stipulated to teach accounting is insufficient for teachers to use all the practical approaches, requiring teachers to acquire more PCK skills to accommodate all teaching methods and approaches. Thus, teachers still lacked teacher development training relating to a learner-centred approach. The CAPS requirements seem more straining for teachers to practice a learner-centred approach. The school had inadequate teaching material and a lack of technology, which limited the practice of a learner-centred approach. Some of the teachers and learners were resistant to change and adapted to the practice of a learner-centred approach. Some of the learners were too excited when they had to take part in this learning and had control, which resulted in the distraction of the lesson as learners were losing focus. The change was difficult for other teachers as the societal norms favoured a teacher-centred approach and different teaching methods. Moreover, the learner-centred approach to be effective requires learners to have solid self-regulation and self-assessment.

5.7.3 Threats that might hinder the success of a dialogic approach

A study by Alexander (2020) shows that the dialogic approach challenges the traditional teacher-centred model, where the teacher assumes the role of the sole authority and dispenser of knowledge. The study further indicates that the shift towards a more dialogic approach may face resistance from teachers accustomed to traditional methods (Alexander, 2020). Therefore, overcoming rooted teaching norms and practices requires a shift in mindset and ongoing professional development to support teachers in adopting new teaching strategies. Implementing a dialogic approach often requires more time for open-ended discussions, collaborative activities, and student-centred learning experiences. However, Cui and Teo (2021) assert that the time constraints within the curriculum can be a significant challenge. In addition, teachers may struggle to find sufficient time to facilitate meaningful dialogues while covering the required content.

Concerning the above, the study found that promoting a dialogue approach can consume time as more questions and irrelevant debates erupt in the classroom discussion. In contrast, a prominent content volume can be covered in a limited time. Thus, classroom discussions and debates may result in unnecessary competency,

and learners misbehave in the classroom. The language used in the classroom by learners was easily disrupted as learners were using slang to communicate with the teachers and their peers, which resulted in a language barrier. The dialogic approach was challenging for learners who had learning difficulties and were too shy to participate in group and classroom discussions. A study conducted by Hennessy et al. (2011) reveals that facilitating meaningful dialogues requires effective classroom management skills that teachers might be lacking as they do not have effective PCK practices. Hence, managing multiple voices, ensuring equitable participation, and maintaining a respectful and inclusive learning environment can be challenging. Traditional assessment methods may not align well with the dialogic approach, which emphasizes process, reflection, and collaboration (Papen, 2020).

5.7.4 Threats that might hinder the success of creative and critical thinking and self-regulation in the classroom

Literature explored in the study revealed that educational organizations prioritising standardized testing often focus on rote memorization and regurgitation of information rather than fostering creative and critical thinking skills (Chang et al., 2015). Therefore, the pressure to meet testing requirements and achieve high scores can limit the time and attention given to developing these skills (Alghafri & Ismail, 2014). Balancing the demands of standardized testing with the integration of creative and critical thinking can be a significant challenge. Traditional teaching methods often prioritize delivering content and information to students, leaving little room for promoting creative and critical thinking (Ramdani et al., 2021). However, implementing new teaching strategies that encourage divergent thinking, problem-solving, and inquiry-based learning may require a shift in instructional practices and overcoming resistance from teachers who are more comfortable with traditional methods. Creative and critical thinking activities often require additional resources, such as materials, technology, and teacher professional development (Mndzebele, 2013). Hence, resource-constrained environments and limited access to these resources can hinder the successful integration of these skills in the classroom (Siburian et al., 2019).

The empirical data generated in this study revealed that teachers were teaching to test learners, prioritising memorisation more and neglecting critical and creative thinking.

The overcrowded classroom made it difficult for teachers to promote creative and critical thinking as time and flexibility were required. The school was short of resources and encouraged creative thinking. It was also challenging for teachers to incorporate innovative and critical thinking as they were pressured to finish the content in a limited time, discouraging teachers from involving tasks to promote these strategies. The lack of technological facilities made it difficult for teachers to promote creative and critical thinking. Akpur (2020) argues that integrating creative and critical thinking activities may require more time for exploration, open-ended discussions, and problem-solving. Nonetheless, time limitations within the curriculum can make it challenging for teachers to allocate sufficient time for these activities while covering the required content (Akpur, 2020).

5.7.5 Threats that might hinder the success of curriculum alignment

Curriculum alignment requires a clear and shared understanding of the intended learning outcomes, content, and instructional strategies among all stakeholders, including teachers, administrators, and curriculum developers (Shuey et al., 2019). Hence, without a clear vision and shared understanding, there is a risk of misalignment and inconsistency in curriculum implementation. The study reveals that a lack of a common vision hindered the success of collaborative efforts amongst the stakeholders in the practice of PCK. Group conflicts include departmental confrontations and disagreements between interest groups, staff and management groups, and teams (Broekman & Segal, 2002; Crawley & Breavey, 1992). The teachers were not getting enough support from the Department of Education (DoE) as they had less training in relation to PCK and other effective teaching methods for accounting. There was a lack of support from the education stakeholders, such as parents and other community members, which could have assisted teachers and learners in achieving the common goal.

The lack of teacher development relating to curriculum implementation leads to inadequate planning, and teachers cannot use innovative ways to teach and assess through the most innovative and relevant strategies. Teachers were not involved in curriculum planning, leading to a lack of ownership (Maharajh et al., 2016). Teachers' insufficient training and a lack of resources make it challenging to learn what is

required (Badugela, 2012). The resistance to change by teachers hampered the progression towards using electronic media. In some of the schools, there are no computers or internet access (Nonyane & Mlitwa, 2007). Therefore, the lack of technological facilities in local schools remains a challenge, widens the gap compared to urban schools, and leads to an imbalance between PCK and accounting practice. According to Jones (2004), teachers feel reluctant to use computers if they lack confidence. The study highlighted that the school had budget constraints and lacked teaching materials such as textbooks and the technology required to implement curriculum alignment. Thus, the lack of teacher development workshops hindered teachers from acquiring knowledge and skills to implement curriculum alignment.

5.8 INDICATORS OF SUCCESS ON THE FORMULATED STRATEGY

The previous sections established a method for enhancing Grade 10 students' academic performance in Accounting using AFL concepts. These sections: The first goal is to investigate the difficulties in creating sustainable accounting learning environments. The study's second goal was to examine the strategy's components. The final goal involves creating circumstances for successful deployment. The fourth aim focuses on threats to the successful execution of the strategy and how they were mitigated, followed by a discussion of the signs of successful strategy implementation.

5.8.1 Successful use of description feedback

Learners were provided with the scripts with positive feedback such as “very good, good, and room for improvement” where necessary to acknowledge their potential and motivate them. Descriptive feedback in this research assisted learners in understanding the potential and values of their work and granted them more clarity in their learning. Correspondingly, Adair-Hauck and Troyan (2013) assert that providing exact information about what learners did well and where they need to focus their efforts allows them to identify gaps. However, implementing descriptive feedback aligned learners learning abilities with the assessment's desired outcome and specified room for improvement. Similarly, Bates et al. (2013) argued that ongoing descriptive feedback has to be linked to specific learning goals and success criteria,

which results in a powerful tool for improving student learning and is fundamental to building a culture of learning within the classroom.

In an accounting classroom, descriptive feedback reflected on the tasks or assessments completed and encouraged learners to identify gaps and make room for improvement. Hence, the detailed feedback highlighted learners' strengths, acknowledging their accomplishments and reinforcing their confidence. The co-researchers provided positive and supportive feedback that was directly personalised for learners, which resulted in learners being encouraged and motivated to enhance their academic performance. This also promoted self-regulation and self-reflection in learners. Therefore, self-regulation empowers learners to be in control of their learning and acknowledge their strengths and weaknesses.

5.8.2 Successful use of a learner-centred approach

A learner-centred approach was implemented in this study as a strategy to address the challenge of using a teacher-centred approach and was measured as a success in the study. The co-researchers created a space where learners felt included and not misjudged, allowing them to take control of the lesson, and co-researchers facilitated the lesson. The interactive classroom enhanced learners' peer and self-assessment awareness, motivating them to participate actively in their learning. Thus, learners seemed attentive when one of their peers conducted the lesson and were encouraged to participate actively. This peer learning allowed learners to get more reflection on their learning and receive raw feedback from their peers. Using a more learner-centred approach in the classroom encouraged critical and creative thinking in learners during teaching and learning, as they could devise solutions to tasks without consulting with the teacher. Still, they collaborated with their existing knowledge to find solutions. However, creative thinking is a set of cognitive activities used by individuals relating to a specific object, problem or condition. Hence, learners could use their imagination, intelligence, and insightful thoughts to solve their challenges.

The co-researchers had a massive role in encouraging different teaching and learning methods to foster a learner-centred approach by using classroom debates, group discussions and teacher role play by learners, which made them feel involved and valued their lived experiences. The study allowed learners to take charge of their

learning, and teachers shared power and equality in the classroom. Thus, learners could contribute to classroom discussions, share their experiences, and collaborate with their peers in learning without fearing being judged. The research stimulated a shared understanding of assessment objectives and fairness through shared rights and empowerment of learners. In addition, the study liberated co-researchers with more knowledge and upheld the use of a learner-centred approach in the classroom. The study-imposed collaboration between teachers and learners and encouraged an interactive learning classroom. As for the results, the study fostered ongoing feedback and self-assessment, where learners engaged in recurring conversations with their peers and teachers. Therefore, the learner-centred approach encouraged descriptive feedback between teachers and learners to keep a track record of teaching and learning progress. The research supports learner independence, power division, and metacognitive skills, allowing them to participate actively in their own learning and assessments.

5.8.3 Success in the implementation of the dialogic approach

Implementing the dialogic approach in the classroom allowed learners to initiate the lesson interaction without the teacher's involvement as the centre of teaching and learning. Still, it lets teachers assess the lesson with learning guidance. The co-researchers acknowledged that accounting is not just about crunching numbers but involves critical thinking, analysis, and decision-making and fostered that through a dialogic approach. The dialogue in the classroom encouraged critical thinking, where learners had to think outside the box and cater to one another's learning abilities, conduct research by themselves and present the findings to the classroom, allowing learners to evaluate their views and leading to a deeper understanding of accounting principles and concepts. The dialogue infused in lessons encouraged oral communication skills in the classroom. This dialogic approach motivated learners to engage in the classroom lesson and be active participants.

Therefore, learners were able to build self-confidence as they could present their arguments in front of their peers and receive constructive feedback. The co-researchers could interact with learners' developing ideas, elicit their common-sense perspectives, and assist learners in bridging misunderstandings through this learning

discourse. The research allowed a dialogic approach in the classroom to provide a space accommodating learners' lived experiences. Therefore, learners could bridge the gap between their pre-existing and new knowledge. As for the result, dialogue allowed learners to express their viewpoints, critique others' opinions, and develop their cognitive thinking capacities.

5.8.4 Indication of success in the implementation of creative and critical thinking

The above table shows the quiz questions that were asked to Grade 10 accounting learners to encourage critical thinking in the classroom. The lesson held during the implementation of this strategy of fostering creative and critical thinking in co-researcher teaching and learning included assessments such as quizzes filled with open-ended questions (cf. section 5.5.6). This allowed learners to connect their lived experiences and the curriculum content of accounting taught in the classroom. As for the result, the implementation of critical thinking in the classroom allowed learners to grasp the ability to oversee accounting content through different lenses, enabling them to make relevant responses and critical decisions. The co-researchers complied with CAPS guidelines and requirements, indicating the importance of critical thinking and problem-solving skills in the classroom. This strategy allowed co-researchers to identify room for improvement in their teaching practices and allowed learners to identify gaps in their understanding of accounting content. The co-researchers' teaching and learning environment gave learners freedom and autonomy, automatically encouraging creative and critical thinking. The study allowed learners to have possession and control over their learning by implementing a learner-centred approach and dialogic approach and giving descriptive feedback, which fostered creative and critical thinking in the classroom.

However, the study allowed co-researchers to use creativity in lesson planning, alleviating learners' thinking capabilities and improving their critical thinking and problem-solving abilities. The lesson in the study incorporated assessments such as quizzes with questionnaires that encouraged learners to generate multiple ideas and solutions. Therefore, these open-ended questions in a quiz promoted divergent thinking, problem-solving skills, and the ability to think critically and creatively. The

research team and co-researchers collaborated to form creative strategies to outcast challenges that led to non-compliance with CAPS policy. The co-researchers hosted a combined extra class in collaboration with the research team, allowing teachers to have flexible teaching time and minimize their weekly workload, giving teachers more time for revision and giving constructive feedback to the learners. This promoted a dialogic approach in the classroom. Learners could better understand accounting content and bridge the gaps in their content knowledge. The extra class program benefited learners, as they had the chance to rectify mistakes identified in previous lessons and excel in their academic performance.

5.8.5 Indication of success in the implementation of curriculum alignment

The success of curriculum alignment relied on the coherent and consistent use of CAPS and assessment policy guidelines. The co-researchers used CAPS guidelines and reflected on ATP guidelines concerning the content covered in the classroom. The project encouraged workshops for teachers' professional development relating to assessments, teaching approaches and PCK practices, which took place on the school premises. The co-researchers were provided with proper skills and knowledge as an ongoing induction of curriculum and assessment policy. The study catered for curriculum alignment by ensuring that the CAPS curriculum, aligned with the PCK and teaching methods teachers used in the classroom, met the required teaching standards. The lesson preparation had clear learning objectives and outlined what was expected from learners with possible outcomes. The teachers had to align their lessons with the prescribed ATP, ensuring curriculum alignment in their classrooms and PCK practice.

The study encouraged collaboration between teachers, the subject advisor, and other education stakeholders with various ideas for implementing PCK. The study allowed co-researchers to have a chance to reflect on learners' performance and use the data to identify areas for improvement in their PCK and align accounting practices. The curriculum alignment was fostered successfully as the study implemented internal workshops for teachers to host meetings, where they shared their teaching methods and approaches and aligned them with PCK. Teachers got feedback from their colleagues concerning their accounting content practices, and different experiences

were shared. This permitted teachers to value the time allocated and materials they already have in their schools and use them effectively aligned with accounting practices. Thus, the research team organized more workshops for the teachers on using AFL strategies for their lessons, which they had to practice in their classrooms and acknowledged that they are effective even with fewer teaching aids and technological resources. This happened through the collaboration and unity of all the parties that were involved as stakeholders.

5.9 CONCLUSION

In this chapter, I investigated PAR as a research methodology derived from lifelong learning and PAR. Opportunities for participants to actively participate in research and learning honed their skills. For example, they were involved in group discussions, photographing, and audio taping as co-researchers in the study. The study allowed the co-researchers' voices to be heard, and their opinions were valued without any criticism, allowing the study to generate more useful raw data. In this chapter, I also explored the CER paradigm in which this research was positioned. In Chapter 3, the literature review highlighted the challenges in improving Grade 10 learners' academic performance in accounting concerning teaching and learning practices.

The literature reviewed the components other scholars have used globally to improve their academic performance successfully. This study implemented them through PAR steps to improve Grade 10 academic performance. The literature presented the contextual factors corresponding to each of the mentioned components. It further discussed the favourable conditions for the strategies to improve academic performance for Grade 10 Learners through AFL. However, the threats that might hinder the success of implementing AFL principles were discussed and explored. The study was conducted at a rural school with several co-researchers who provided their perspectives on the learners' performance and classroom issues. The research also found that a lack of resources in schools is a challenge, as is a lack of textbooks, contributing to students' low performance and parental involvement.

CHAPTER 6

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

6.1 INTRODUCTION

This research aims to design a strategy to improve the academic performance of Grade 10 students in accounting by using AFL concepts. This chapter summarizes the study's findings. The findings are structured following the study objectives, the components of the strategy, favourable conditions for its application, and risks that could potentially endanger its operationalization in connection to the evidence of its applicability. The recommendations are made concerning each finding. The study summary describes the plan for enhancing Grade 10 students' academic performance in accounting. The conclusion also briefly discusses the importance of the study to accounting teaching and learning.

6.2 BACKGROUND

CAPS is one of the South African policies that emphasizes an active and critical approach to learning in which learners actively participate by exhibiting and demonstrating their various thinking skills (DoE, 2011). CAPS for Accounting views assessment as an inherent aspect of teaching and learning, emphasising continuous feedback (DoE, 2011). Literature has revealed that practices of AFL in classrooms remain an ongoing issue for teachers primarily because of the influence of summative assessment in their assessment (Carless, 2006; Harlen, 2005; Kanjee, 2009; Yorke & Knight, 2004). Hence, Harlen (2005) argues that the influence of summative assessment dominates AFL approaches. The summative evaluation culture may prompt teachers to downplay AFL in teaching and learning. According to Ramukumba (2010) and Thabeth (2009), teachers were not given external aid to modify their teaching and assessment procedures. As a result, teachers' assessment procedures became increasingly heavily reliant on tests and examinations. As a result, the study emphasised greater use of AFL principles in the classroom because assessment is inextricably linked to teaching and cannot be separated. The study's theoretical basis is CER, which was covered in Chapter 3. CER challenges the positivist method of

objectively studying systems of domination and the unavoidable hope that it will increase awareness of social inequities, enabling self-empowerment and social transformation (Dube & Hlalele, 2018).

CER focuses on power dynamics and inequality. Power imbalances in the classroom can take many forms, such as between a teacher and a learner relationship, cultural biases, and unequal access to resources. Therefore, CER aimed to critically investigate and challenge these power inequities to build a fair and healthy learning environment. However, with CER, the study seeks to empower marginalised groups by strengthening their voices and encouraging self-determination. This allowed learners to engage in critical thinking, problem-solving, and decision-making in the classroom.

Furthermore, the study used the PAR as a data generation methodology. PAR is characterized as a dynamic social, educational inquiry method that recognizes local people's need to identify their concerns jointly (Brydon-Miller & Maguire, 2009; Daniel, 1997). Thus, the application of PAR for surfacing and addressing issues about social, geographical, and economic inequities among underrepresented populations is well-documented (Wheeler et al., 2020). As a result, PAR entails researchers and co-researchers collaborating to identify and improve a problematic condition (Johnson et al., 2019). As a result, PAR focuses on social change that promotes democracy and challenges inequality; it is context-specific, often focusing on the needs of a specific group; it is an iterative cycle of research, action, and reflection; and it frequently seeks to 'liberate' participants by increasing their awareness of their situation and the actions they can take action.

6.2.1 Problem statement of the study

The study pursued to improve Grade 10 students' academic performance in accounting by using the principles of AFL. There has been a high number of poor performances in Accounting F.E.T, and the study seeks to focus on the foundation of F.E.T Grade 10 Accounting. The literature indicates challenges in improving accounting Grade 10 academic performance using assessments for learning globally (Molise, 2021). Teachers tend to treat assessment as an independent aspect away from teaching and learning in the classroom as they focus on grading over letting it

assess itself. When an assessment is treated in that manner, it usually focuses on the assessment of learning, which sticks to or emphasizes grading and evaluation. Therefore, using a teacher-centred approach in the classroom leads to the teachers widening the gap between theory and practice. However, the widening gap between PCK and practice leads to contradictions in the advocated policies, such as CAPS and assessment policies (Booyse & Burroughs, 2014). Hence, assessment and CAPS policy stipulate that learners should be core creators of their knowledge (DBE, 2013). Teachers can only achieve that by using a more learner-centred approach in the classroom rather than a teacher-centred approach (MacPhail & Halbert, 2010; Torrance & Pryor, 2001). A lack of dialogue is one of the challenges mentioned by the literature, where there is less interaction between learners and the teacher, with no collaboration through building the lesson as the lesson would be based on the banking education system that ignores learner's lived experiences (Mayo, 2011; Paulo, 2018).

6.2.2 Purpose of the study

This study aims to improve Grade 10 students' academic performance in Accounting using the principles of AFL.

6.2.3 Objectives of the study

The objectives of the study are as follows:

- To identify the challenges in improving Grade 10 students' academic performance in accounting using the principles of AFL.
- To explore possible solutions or strategies to respond to those challenges.
- To investigate the conditions that foster the improvement of Grade 10 students' academic performance in accounting using the principles of AFL.

6.3 FINDINGS AND RECOMMENDATIONS

This section of the report summarises the findings and recommendations of the study.

6.3.1 More focus is on grading instead of the process of assessing itself

The study found that when teachers mainly focus on grading, they emphasise the subject content that is more likely to be assessed in exams, which neglects the complete, in-depth understanding of the subject. Thus, the study explored the non-compliance of CAPS by teachers, as they tend to surf the curriculum content to cover easy topics to assess for learners to reach high grading marks and limit learners' understanding of the subject content. The research further found that assessing learners for grading hinders teaching and learning ability to explore flexible learning approaches such as learner-centred and innovative teaching methods. Similar to the study's findings, learners seemed restricted from having a voice in their teaching and learning in Mr Ncamane's class. The study found that learners were hindered from having a voice in their teaching and learning process, where teachers pedagogically channelled their lesson favouring their interest and not learners' interest. As a result, learners were hardly given space to interact with the content for feedback and peer learning. However, when learners do not receive descriptive feedback on their assessments, it results in a lack of motivation and commitment, leading learners to see the grading process as a punishing tool in teaching and learning. In addition, this resulted in a decrease in enrolment in the accounting stream, lack of motivation, and engagement in the classroom, as learners perceived the grading process as punitive rather than a tool for growth and development.

6.3.1.1 Recommended strategies for effective assessment methods in teaching and learning

The co-researchers were capacitated with the AFL strategy of descriptive feedback and designed a lesson plan to infuse it into their teaching and learning. The group discussion was held at the school for planning and developing a lesson (cf. section 5.6.1). The descriptive feedback strategy aligned assessment with learners' needs by providing clarity where needed after a particular task has been completed. The findings of the study revealed that giving descriptive feedback assisted learners in identifying gaps and recognising room for improvement. The study recommends that for effective descriptive feedback in the classroom, there should be shared power and equality that will allow the teaching and learning to be fluent and foster dialogue. The

study suggests that there should be mutual respect in the language used by teachers and learners when providing feedback and shy away from negative comments but highlight strengths and weaknesses positively. Moreover, teachers need to acknowledge learners' lived experiences and backgrounds to be able to cater to their differences. The study further highlighted that descriptive feedback is one of the AFL strategies that automatically blends in other strategies proposed to improve academic performance for Grade 10 students in accounting when implemented successfully.

6.3.2 There is more use for a teacher-centred approach

The study's findings highlight that the teacher-centred approach consistently marginalises learners' voices and perspectives. The approach did not fully equip learners with the real-world context since various places require individuals to work collaboratively and have critical thinking and problem-solving abilities. Still, learners were not well catered to in their teaching and learning process. Kompa (2012) aligns with the above discussion by highlighting that the teacher-centred approach overlooks the diverse range of skills, knowledge, and learning methods that learners may retain. The study further found that using a teacher-centred approach in the accounting classroom deprived learners of critical thinking and problem-solving skills crucial in accounting. The study revealed that teachers were using memorization of rules and formulas, and they neglected the CAPS policy requirements to emphasize problem-solving, analysis, and critical thinking skills.

The study shows that teachers are using this approach as a one-sided strategy to benefit them as teachers. Learners were not given any control over their lessons, and partial interactive learning occurred; learners were voiceless in the classroom and had no say in how they were taught and assessed. The study found that teachers preferred the teacher-centred method as their main priority was to have full control in their classroom as a form of classroom management in large classes and minimize the chaos that an unruly classroom might cause. As a result, the study indicates that teachers had confidence in their content knowledge, whereas they excluded learners' lived experiences and their voices in the classroom. Hence, the study highlights equality and social justice have not been practised in both classes by Ms Mbele and Mr Ncamane in their observed lesson. The study indicated that it was not a good idea

for teachers to use a teacher-centred method as their benefit and not to cater to learners' needs, just for them to have control over the classroom with an end goal of finishing off the syllabus early without acknowledging learners understanding of the content.

6.3.2.1 *Recommended strategy for effective teaching and learning method*

The learner-centred approach was fostered in the classroom to shift the focus of teaching and learning from the banking education system, and the teacher-centred approach to learning where learners were agents involved in constructing their knowledge and centred the learning space. The study found that implementing this learning approach created a constructive and supportive learning space for learners in the classroom. The classroom atmosphere was re-arranged to facilitate peer collaboration and classroom interaction among teachers and learners. For the approach to take place successfully, the study suggests that the classroom should foster emotional and social aspects such as trust, mutual respect, and classroom dialogue between the teacher and learners. Thus, the co-researchers had to change their learning environment to accommodate the lived experiences of learners as they made a meaningful connection between their learning experiences and lived experiences.

Therefore, for a learner-centred approach to thrive in the classroom, learners need to take charge of their learning process and be allowed to have a voice during teaching, learning, and assessment. Teachers need to be on board with this learning approach and encourage learners to be responsible for their learning, participate in goal setting, and foster decision-making skills. A study by Scheurs and Dumbraveanu (2014) argued that teachers should act as facilitators, guiding and supporting learners rather than controlling every aspect of the learning process. The study suggests that teachers promote a learner-centred approach in the classroom through the following teaching and learning methods: group discussions, classroom discussions, classroom debates, and problem-solving tasks that will allow learners to vigorously participate and contribute to a collective learning experience of their own. In addition, the study suggests that teachers should comply with CAPS policy as it vouches for AFL practices that encourage descriptive feedback and collaboration between teachers

and learners, which will aid learners with necessary alterations to the learning process (DBE, 2011). Thus, CAPS caters to the constructivist learning theory, which encourages a more learner-centred approach where learners are urged to explore, question, and independently discover new knowledge.

6.3.3 There is a lack of dialogue in classrooms

The study found a lack of dialogue in the co-researcher classroom as the learning occurred under the teacher's authority, where only their voice existed. Hence, the study found that learners were hindered from freedom of speech as teachers did not allow learners to freely express their voices and engage with one another (cf. section 5.6.3). The study revealed that teachers were in control of the lesson and had power over learners as co-researchers were the ones who initiated the verbal discussions in their classroom and had limited freedom of speech. Similarly, Bartlett (2005) asserts that teachers tend to focus on delivering information without considering the needs and perspectives of the learners, while learners may not have the opportunity to share their experiences and apply their learning to real-world situations.

The study highlighted the power dynamics in both teachers' classrooms, as teachers were regulators of everything during the teaching and learning process. The study found that the lack of dialogue limited learners' chances of sharing their perspectives and experiences and engaging in classroom discussions. Hence, learner's voices were marginalised by teachers from not exploring their diverse backgrounds and not giving them equal opportunity to express their voices and opinions in classroom discussions. The lack of dialogue in the classroom was perpetrated by teachers when they were using more of a teacher-centred approach during teaching and learning. Thus, the study viewed their practice in the classroom as oppression and the misuse of power by teachers over learners. The study also found gender imbalances in the classroom, whereby the teacher was more formative and interacted with male learners. Thus, there was no teamwork or collaboration between the accounting teachers.

The findings revealed that using a more learner-centred approach automatically allows for an interactive classroom, and dialogue is enhanced between teachers and learners, leading to self and peer assessment. This was observed through the

engagement of lessons held during the study. The study managed to create a safe and inclusive space for learning where all learners felt respected and comfortable expressing their thoughts and ideas through dialogue. Therefore, if teachers cater to the needs of learners and allow flexibility in the classroom, they will naturally elicit AFL strategies and achieve better results and a healthy educational environment. Teachers and learners will have set clear guidelines for respectful communication, foster active listening, and promote a non-judgmental atmosphere in their learning spaces. This will enable learners to engage in dialogue without fear of criticism or rejection and empower them to share their experiences of knowledge.

6.3.3.1 Recommendations for implementation of dialogic approach as a response to lack of dialogue

The lack of dialogue highlighted in the study erupted from numerous issues, such as a lack of communication between teachers and learners, a disconnection between the curriculum, and learners not being catered for their needs. As a result, the study has found that using a dialogic approach in the classroom eliminates the lack of dialogue as it hinders interaction in the classroom. Therefore, the research team and co-researchers implemented the approach in the classroom (cf. section 5.2.2). The study recommends that teachers of the same subject (accounting) should collaborate and collaborate when planning for the same lesson. As a result, the study allowed teachers to improve their teaching and learning skills. Teachers could observe others, reflect on their teaching and learning, and receive feedback. Thus, the study promoted collaboration between the two accounting teachers as they planned their lessons together (cf. section 5.2.2).

The study recommends that for dialogue in the classroom, teachers should involve activities such as classroom debates, discussions, and peer-learning and cater to learner's needs in the classroom by using a learner-centred approach. This will foster critical thinking, analysis, and dialogue in the classroom. The study enlightened the co-researchers to understand that accounting is not just about crunching numbers but involves critical thinking, analysis, and decision-making. Thus, for the dialogue approach to succeed in the classroom, teachers must follow the ATP guidelines to allow assessments to enhance critical and creative thinking in learners, such as short

tests, scenarios for comparison, practical case studies, classroom discussions, and debates (DBE, 2021). This will allow teachers to comply with CAPS policy, which encourages an active and critical approach to learning rather than rote and uncritical learning of given truths (DBE, 2011).

The lesson involving classroom debates fosters dialogue in the classroom, leading to improved oral communication skills in academics and real-life situations. This dialogic approach allowed learners to be more motivated to engage with accounting lessons and actively participate. The study recommends using a dialogic approach in the classroom to provide a space accommodating learners' lived experiences. Thus, the study allowed learners to bridge the gap between their pre-existing knowledge and their new knowledge. The study recommends that teachers should create a space for learners where they can be able to express their points of view, critique others' opinions, and get feedback from their peers. The implementation of the dialogic approach allowed learners to engage in classroom dialogues permeated with equality, collectively, reciprocity, and accountability. The co-researchers could plan their lessons collaboratively to assist each other with the content knowledge and uplift one another's capabilities. The workshops and group discussions held by the research team also assisted the teachers in having mutual respect and building bonds and trust with the co-researchers.

6.3.4 Lack of compliance with CAPS or assessment policy document

The study's findings found that the lack of compliance with CAPS affected the learner's academic performance, whereby teachers assessed learners for grading and neglected the curriculum policy requirements and guidelines (cf. section 5.3.1). The study found that teachers were using approaches and methods of teaching that did not fully cater to learners' needs but were in favour of their intentions. As a result, Green and Condy (2016) assert that teachers do not fully understand the requirements and expectations outlined in the CAPS documents, which leads to unintentional non-compliance (cf. Chapter 3). Thus, the literature further highlights that the lack of compliance with CAPS is usually enforced by inadequate ongoing training and workshops for teachers in rural areas, and teachers do not have access to the necessary resources, such as textbooks, equipment, or technology, to implement the

CAPS curriculum (Ajani, 2021) effectively. Hence, the study found that co-researchers understand the requirements of CAPS policy for accounting and comply with it but struggle to put it into practice due to the shortage of teaching resources and unfavourable conditions in which they had to implement this curriculum.

The study found that the co-researchers had inter-related issues as they did not have enough teaching aids to implement the policy successfully, as discussed by Ms Mbele and Mr Ncamane. However, the study looked at the teaching strategies and approaches used by teachers in their classrooms and found that the teachers relied more on using a teacher-centred approach, which did not foster all the curriculum guidelines. The study further found that power dynamics in the classroom have impacted the lack of compliance with CAPS and revealed that teachers had more power in the classroom, which resulted in them controlling the lesson and hindering learners' voices. In addition, the study found that the power dynamics also affected the teachers, whereby they found themselves not being supported by the DBE officials, and the SMT did not include them in decision-making on the school's functioning. As a result, the study highlighted that the school officials were not transparent with the school's finances as they did not have enough teaching aids and could not afford to attend workshops. The study found that the DBE officials have not fully supported teachers enough to implement the curriculum.

In a nutshell, the study inspected the internal factors contributing to the lack of compliance with CAPS and found that accounting classes were overcrowded, there was a shortage of teaching material, and teachers lacked inadequate training development. It further revealed power imbalances in the school's SMT as it held authority roles that suppressed teachers. The school did not get enough support from the DBE officials to develop teacher's pedagogical skills. However, the teachers' teaching approaches in their classrooms enforced non-compliance with CAPS. Teachers mostly used the teacher-centred approach that did not prioritize learners and dialogue to align with curriculum guidelines and requirements. In addition, teacher's voices were neglected as they were not allowed to share their perspectives on the curriculum and had no say in the decision-making of education policies to their experiences with CAPS implementation.

6.3.4.1 Recommended strategy for effective teaching and learning method to improve compliance with CAPS

The study has highlighted that the non-compliance of teachers with CAPS was affected by several classroom challenges and inadequate training for teacher development. The classroom observations done by the research team and group discussions held at the research site forced the study to implement one of the AFL strategies, which was creative and critical thinking. The co-researchers collaborated as they planned their lesson together, which was based on question-and-answer quizzes to alleviate learners' critical thinking with open-ended questions. Hence, the study recommends that for critical thinking to occur, accounting learning should involve interpretive analysis instead of recalling and memorizing. However, the study suggested that teachers comply with CAPS to encourage critical thinking through various assessment forms such as quizzes, debates, and case studies (DBE, 2011). In this study, learners were seen to be connecting with accounting concepts and deepening their understanding of accounting practices.

The study recommends that there should be shared power, teamwork, and co-learning between teachers and learners. Thus, in the study, co-researchers were empowered to acknowledge and value their expertise and learners' lived experiences for the success of critical and creative thinking in the classroom. Teachers must have knowledge and different teaching strategies to have classroom flexibility. The study further initiates the use of a learner-centred approach in the classroom as it aligns with learners' needs first and complies with the CAPS policy (cf. section 5.8.5). The research found that AFL strategies complement one another as a learner-centred approach implementation enforced problem-solving, critical thinking, and creative strategy in teaching and learning. Thus, the study promoted critical and creative thinking in the classroom to endorse compliance with CAPS in teaching and learning practices. Therefore, in this study, creative and critical thinking encouraged teachers and learners to explore concepts from multiple learning perspectives.

The study suggests that teachers need to infuse this strategy into their teaching and learning process to ensure that learners understand the accounting content more deeply and allow learners to analyse, question, and evaluate content knowledge. This strategy will enable teachers and learners to approach complex challenges with a flexible mindset and sharpened strategies. In addition, as mentioned above, AFL

strategies complement each other, as creative and critical thinking contribute to effective communication skills and advocate for classroom dialogue. Therefore, the study recommends that AFL strategies be implemented simultaneously as they complement one another and are highly inseparable in improving academic performance and assessment practices. The study suggests that teachers should encourage learners on their learning process and assessment results so they can identify challenges they might have and what they have learned. The teaching and learning should incorporate divergent thinking, allowing learners to generate various ideas and possible solutions. The study suggests that teachers should create an environment allowing learners to make mistakes and experience failure so they can learn from setbacks and persevere.

6.3.5 There is a widening gap between pedagogical Content knowledge and accounting classroom practice

The literature explored in the study has revealed a gap in pedagogical content knowledge and accounting practice that occurs when teachers cannot adapt and implement theoretical concepts to suit the unique needs and challenges of their learners and teaching contexts. However, the training may not sufficiently prepare them for the complex realities of the classroom. A study conducted by Rasmussen and Rash-Christensen (2015) reveals that teachers require ongoing professional development and mentoring to bridge the gap between PCK and accounting practice. Thus, the study revealed numerous internal and external factors that led to the wide gap in PCK and accounting practices. The factors that led to widening the gap between pedagogical content knowledge and practices of accounting were challenges such as overcrowded classrooms, shortage of teaching materials, and inadequate development workshops.

The findings have shown a pattern that began from using a more teacher-centred approach in the classroom, which forbids dialogue in the classroom for an interactive lesson, resulting in teachers not practising PCK and accounting curriculum content. These resulted in contradictions with the education policies such as CAPS. Using a teacher-centred approach was seen as a significant negative impact that widened the gap between teaching and learning in the classroom. Teachers were observed holding

power over learners and did not allow the interactive lesson to take place. The study found that teachers were not receiving enough support from the school and DBE officials and lacked collaboration. The study found that teachers were not receiving sufficient training and professional development for pedagogical methods and subject-specific content knowledge, leading to a lack of effective practice of PCK. The study has shown a lack of resources, which led to insufficient effective teaching and learning. The lack of resources affects how teaching and learning occur, leading to ineffective practice of PCK. Hence, for effective teaching and learning to occur, textbooks and resource materials are essential tools, and the absence of materials makes teachers abstractly handle subjects, delivering the lessons in a dry and non-exciting manner (Padamnabham, 2001).

The study revealed teachers were determined to use the more teacher-centred approach to gain control over the lesson and avoid the chaos that might erupt from the sharing of textbooks as they are limited, and using the single teaching aid (chalkboard) led to learners becoming bored and ends in a disrupt the lesson as they easily lose focus. Therefore, teachers lacking PCK knowledge cannot use teaching strategies and approaches necessary for developing the learners in their classrooms.

6.3.5.1 Recommended strategy for effective teaching and learning method to bridge the gap between pedagogical content knowledge and accounting classroom practice

The study suggests that for PCK to succeed in the classroom, regular teacher development and organised workshops should be conducted. Teaching aids and technological resources must be infused into the classroom to enhance teaching and learning. There should be unity, teamwork, and collaboration amongst teachers and relevant education stakeholders for teachers to get support, skill development, and necessary teaching aids. The study recommends that neighbouring schools host internal learning camps, where teachers and learners will learn together and exchange knowledge and expertise in accounting. The study further suggested that the camps could be rotational so that learners and teachers can be exposed to different teaching aids from other neighbouring schools and be able to share their diverse expertise on the subject content. The study suggests that teachers should be empowered to

exercise and share their existing knowledge, give feedback and reflect on their pedagogical practice.

The study recommends that there should be space for teachers to voice out their opinions without any criticism or fear of their official representative. This will allow teachers to share their content knowledge and PCK skills and empower one another to let DBE officials hear their voices. The study further recommends the three components by Shuhua et al. (2004) for PCK to be acknowledged and implemented into teaching and learning. The first component is that teachers should enhance content knowledge, including the teacher's expertise of the subject and level. Knowing what the curriculum entails will allow them to make an informed decision about the curriculum materials for teaching and learning. Second, teachers must thoroughly comprehend the curriculum material and teaching methods to be used. Finally, the study suggests that teachers acknowledge their learners' cognitive abilities, language to employ in their teaching process, and prior knowledge. According to Shuhua et al. (2004), all three components are required in the training process to match PCK and accounting standards.

The study implemented curriculum alignment as a strategy to bridge the gap between pedagogical content knowledge and accounting practices. Curriculum alignment ensures adequate lesson preparation, using an effective teaching strategy and the appropriate assessment task aligning with CAPS guidelines (Wotring et al., 2021). The findings of this study revealed that curriculum alignment involves aligning the curriculum with teaching practices and materials. As a result, in the study, the curriculum was tailored to the needs and abilities of learners, allowing teachers to have a deeper understanding of the content they are teaching and how to teach it effectively. This alignment assisted teachers in identifying gaps in their knowledge and provided opportunities for teacher development to fill them. In addition, aligning the curriculum with teaching methods assisted teachers in developing a deeper understanding of how to teach specific concepts, making it more confident and well-informed in the classroom. Thus, curriculum alignment addressed the root cause of the lack of pedagogical content knowledge by providing a framework for teachers to plan and teach practices effectively, ultimately leading to improved learners' learning outcomes. The study suggests that teachers should develop lesson plans and materials that align with the curriculum to foster skills and key concepts. The lesson could include case

studies, debates, quizzes, and interactive class activities and initiate engagement in the subject content. The assessment should align with the curriculum and the objectives of the policy. Thus, assessment should evaluate the learners' understanding of the content. The DBE should support teachers by giving ongoing teacher development opportunities to enhance teachers' PCK; they can also host peer collaboration and education seminars. These workshops and peer collaborations with other teachers will assist teachers in regularly reflecting on their pedagogical practices and learning outcomes. In addition, technology plays a massive role in this 21st century, so teachers can infuse technological material and online resources to support teaching, learning, and learner involvement. They incorporate sources such as accounting software and spreadsheets related to the subject matter.

6.4 SUMMARY OF THE FINDINGS

This study aimed to develop a strategy to improve Grade 10 students' academic performance in accounting using the principles of AFL. The study has covered improving Grade 10 students' academic performance through AFL, intending to resolve the challenges teachers and learners collectively face through PAR. Implicitly, the strategy focused on collaboratively identifying challenges that hindered academic performance, which were teachers mainly focusing on grading rather than the process of assessing itself, the use of a more teacher-centred approach, lack of compliance with CAPS as well as assessment policy documents, lack of dialogue and the wide the gap between pedagogical content knowledge and accounting practices. Therefore, all these identified challenges were discussed, shared, and resolved through research team and co-researcher meetings and group discussions. The team discussed a single identified challenge and shared the success of their lived experiences and expertise, which reciprocally benefited the study and produced new knowledge of how to resolve challenges that continued to restrain co-researchers before they joined the coordinated team. The study developed that each AFL component certainly improved the academic performance of Grade 10 accounting students.

The purpose of PAR in this study was to offer practical responses to co-researchers challenges so that they could practice effective AFL strategies in their classroom and enhance their academic performance. In addition, co-researchers should be given

support in fostering AFL strategies in their classroom regarding the teaching material they might need and resources to support the learning environment. There is a need for regular workshops that will equip teachers with relevant skills and improve their PCK practice. The DBE in South Africa should continuously provide training to update them with current knowledge and develop their skills in using technology in classroom teaching.

6.5 STRATEGY FOR IMPROVING ACADEMIC PERFORMANCE IN GRADE 10 ACCOUNTING STUDENTS

The study is about designing the strategy to improve academic performance for Grade 10 accounting students using the AFL strategies. The AFL involves several strategies that might enhance learners' performance, such as descriptive feedback, a learner-centred approach, a dialogic approach, creative and critical thinking, and curriculum alignment. After the strategies had been viewed in the study, they were implemented in response to several challenges faced in Grade 10 accounting classrooms and affected learner's academic performance. The challenges involved were that teachers tend to treat assessment as a standalone aspect away from the teaching and learning process. Teachers were focusing on grading rather than allowing it to assess itself. There was less use of a learner-centred approach in their teaching and learning, but more of a teacher-centred approach was used in their classrooms. Learners were viewed as “empty vessels” who passively received knowledge from their teachers through lectures and direct instruction (Erasmus & Fourie, 2018).

However, a widening gap between pedagogical content knowledge and accounting classroom practice has led to contradictions in the policies advocated, such as CAPS policy and assessment policy (Booyse & Burroughs, 2014). A lack of dialogue is one of the challenges mentioned by the literature, where there is less interaction between learners and the teacher, with no collaboration through building the lesson as the lesson would be based on the banking education system that ignores learner's lived experiences (Mayo, 2011; Paulo, 2018). The policy documents and learner-centred approach ensure that the gap between PCK and accounting practice will no longer exist in the classroom when implementing AFL strategies. Therefore, the success of the strategy will be influenced by the success indicators in the study.

6.6 RELEVANCE OF THE STUDY

According to Woodwall (2012), research aims to discover new knowledge and add to the existing body of knowledge. The study's significance may aid in theorising instructors' knowledge and application of AFL concepts and how these ideas might be applied to improve performance in accounting and other disciplines. The study will likely benefit professional educators, mainly accounting professors and students. Apart from instructors and educational leaders, the DBE, specifically the subject advisers of the accounting topic, will be aware of teachers' teaching tactics in teaching and studying the subject. As a result, the research is expected to improve existing knowledge and fill a gap in the accounting research setting and literature. It aims to draw people's attention to the necessity of AFL by filling the gap. In addition, the study will allow instructors to discover how to teach accounting in grades.

6.7 SUGGESTIONS FOR FUTURE RESEARCH

The study's findings on the academic performance of Grade 10 students in accounting shed light on learners' performance. In this research study, the school conditions, learners' ability, social and economic background, and insufficient resources could be attributed to many factors, such as the school's organization. The researcher recommends that further research be undertaken on how these factors affect learners' performance involving other districts and possibly including students from other districts. Thus, future research should also consider contextual factors for more training of the co-researchers. However, the study only took place in one school; it is still necessary to implement the AFL strategy in other schools to verify its effectiveness. Thus, the study's findings were generally relevant at this point in the research process as the study took place. Therefore, the future study should consider a follow-up to all the challenges that were the threats to the co-researchers in using the AFL strategies effectively and try to infuse more relevant strategies that will assist the evaluation of implemented strategies to improve the academic performance of Grade 10 students in accounting.

6.8 METHODOLOGICAL CONTRIBUTIONS

PAR was one of the methodologies used in this study. PAR is a qualitative research approach that assumes that reality is subjective, that knowledge is socially built through shared information, experiences, and acts, and that knowledge is collectively explored to be transformed (Brydon-Miller & Maguire, 2009; Selener, 1992). McDonald (2012) describes PAR as a subset of AR, which is the systematic collection and analysis of data to take action and change the world through the generation of practical knowledge. Some scholars define PAR as a dynamic social, educational inquiry process that recognizes local people's need to collectively identify their own problems (Brydon-Miller & Maguire, 2009; Daniel, 1997). According to Zuber-Skerritt and Wood (2019), it collectively develops new knowledge to deliver practical answers to researchers. Furthermore, Campos and Anderson (2021) demonstrate that PAR can be understood as an approach that challenges standard positivists and scientific methods of inquiry, reinforcing centralised, dominant powers and the researcher's authority. As a result, it calls for engaging, decentring, and distributing power and authority to communities directly affected by the highlighted problems (Campos & Anderson, 2021; Zuber-Skerritt & Wood, 2019).

This relates to the challenge discussed in Chapter 3 (cf. section 3.3.2) regarding using a teacher-centred approach. PAR challenges traditional power dynamics by advocating for shared power and co-learning between teachers and learners. Hence, instead of merely relying on the teacher's knowledge, PAR urges teachers to acknowledge and value the knowledge and lived experiences that learners bring to the classroom. This will enable learners to participate actively in the teaching and learning process by contributing to discussions, sharing their ideas, and collaborating with the teacher. Furthermore, PAR is based on democratic ideologies and advocates for community development by fostering democratic collaboration and participatory engagements to identify problems and find solutions (Walker, 1993; Zuber-Skerritt & Wood, 2019). PAR aimed to respond to the challenges explored in the study by advocating for reflective dialogue and collaboration between teachers and learners regarding grading practices.

Thus, this promoted a shared understanding of assessment goals, and fairness fostered a sense of rights and empowerment among teachers and learners. PAR liberated co-researchers from being used as tools or objects in the research process,

where information was extracted without them developing and contributing knowledge to the project. The PAR strategy aligned with the study's goal of collaborating through the engagement of various stakeholders in enhancing the academic performance of Grade 10 accounting students. Hence, PAR fostered ongoing feedback and self-assessment, where learners engaged in regular conversations with their peers and teachers, getting feedback on their work and progress. Therefore, by encouraging self-reflection and self-assessment, PAR supports learner independence and metacognitive skills, allowing them to take an active role in their own learning and grading process.

6.9 LIMITATIONS OF THE STUDY

The research design and methodology to be used and the study's findings will be contextualised to the research site and not generalised into another context. However, the knowledge and experience gained can be transferred to other members and communities by the co-researchers (Tetui et al., 2017). PAR is a messy and time-consuming research process that can lead potential co-researchers not to be interested in forming part of the project. PAR is a developmental and emancipatory research methodology involving previously disadvantaged and excluded communities collaborating with other influential stakeholders in research, which contributed to the conflict of interest with other co-researchers of the team as they all had different personalities, expertise, and lived experiences. Therefore, awareness raising before the commencement of the research process was significant in addressing issues of power, bias, relations, and equity by all members.

The research project occurred in one of the schools under the UGU district. Thus, the data generated in this study is restricted to a limited number of co-researchers. The co-researchers had limited time to foster AFL strategies in their classroom during the data generation process. As the descriptive feedback strategy was implemented, teachers could not give individual feedback as several learners were in the classroom and time was limited for learning. Hence, they left comments on the learners' assessment tasks, such as "Excellent, very good, and there is room for improvement" to encourage and motivate learners. Some of the co-researchers were resistant to change and applied other methods and approaches of teaching in their classroom; this

was due to the limited time of workshops that the study had for co-researchers to be emancipated and liberated with AFL strategies.

The shortage of resources affected the implementation of other strategies as they required certain teaching materials and technology for practical use in the classroom. The transitioning of teachers' daily practices in their classroom to cater for AFL resulted in other teachers having burnout due to the loss of power and not being in control in the classroom, which required more support from their peers and DBE officials. The study picked up the language barrier in the classroom and language of communication, as some learners struggled to understand the language of accounting content. The study took place in a rural school, where it was found that not all learners are catered to since the place has diverse learners requiring different approaches, and teachers lacked PCK training to acquire the necessary skills and methods.

6.10 CONCLUSION

In this chapter, the study presented its findings, which revealed that teaching and learning have been taking place one-sidedly, favouring teachers and ignoring learners' needs. The findings further revealed teachers did not understand the use of AFL strategies and the effective use of PCK in their teaching and learning process. The challenges explored in the study were teachers focusing on grading and not assessing learners understanding, the use of a more teacher-centred approach in the classroom, lack of dialogue, lack of compliance with CAPS and the wide gap between PCK and practice of accounting. As a result, the data justified the development of strategy components to increase academic performance for accounting Grade 10 students. The study also reported on the implementation of the strategy components, including favourable conditions for implementation and how implementation challenges were avoided.

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APPENDICES

APPENDIX A: ETHICS APPROVAL FROM UKZN



25 May 2023

Delani Power Cele (217040941)
School Of Education
Edgewood Campus

Dear DP Cele,

Protocol reference number: HSSREC/00005615/2023

Project title: Improving grade 10 students' academic performance in Accounting using the principles of assessment for learning

Degree: Masters

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 10 May 2023 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted **FULL APPROVAL**.

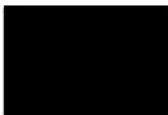
Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

This approval is valid until 25 May 2024.

To ensure uninterrupted approval of this study beyond the approval expiry date, a progress report must be submitted to the Research Office on the appropriate form 2 - 3 months before the expiry date. A close-out report to be submitted when study is finished.

HSSREC is registered with the South African National Health Research Ethics Council (REC-040414-040).

Yours sincerely,



Professor Dipane Hlalele (Chair)

/dd

Humanities and Social Sciences Research Ethics Committee

Postal Address: Private Bag X54001, Durban, 4000, South Africa

Telephone: +27 (0)31 280 8330/1557/3587 Email: hssrec@ukzn.ac.za Website: <http://research.ukzn.ac.za/Research-Ethics>

Founding Campuses: ■ Edgewood ■ Howard College ■ Medical School ■ Pietermaritzburg ■ Westville

INSPIRING GREATNESS

APPENDIX B: PERMISSION TO CONDUCT RESEARCH FROM UKZN DōE



KWAZULU-NATAL PROVINCE

EDUCATION
REPUBLIC OF SOUTH AFRICA

OFFICE OF THE HEAD OF DEPARTMENT

Private Bag X9137, PIETERMARITZBURG, 3200
Anton Lembede Building, 247 Burger Street, Pietermaritzburg, 3201
Tel: 033 392 1063

Email: Phindile.duma@kzndoe.gov.za

Enquiries: Phindile Duma

Ref.:2/4/8/52

Mr DP Cele
University of KwaZulu-Natal
DURBAN
4000

Dear Mr Cele

PERMISSION TO CONDUCT RESEARCH IN THE KZN DōE INSTITUTIONS

Your application to conduct research entitled: **"IMPROVING GRADE 10 DSTUDENTS' ACADEMIC PERFORMANCE IN ACCOUNTING USING THE PRINCIPLES OF ASSESSMENT FOR LEARNING"**, 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 17 April 2023 to 31 March 2026.
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 above.
9. Upon completion of the research, a brief summary of the findings, recommendations or a full report/dissertation/thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.
10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu-Natal Department of Education.

ZULULAND DISTRICT


Mr GN Ngcobo
Head of Department: Education
Date: 19 April 2023

GROWING KWAZULU-NATAL TOGETHER

APPENDIX C: INFORMED CONSENT LETTER: PARENTS



School of Education

College of Humanities

Edgewood Campus

Dear Participant

INFORMED CONSENT LETTER

My name is Delani Power Cele and I am a student at the University of KwaZulu-Natal, Edgewood Campus. I am interested in learning about your experiences of using the assessment for learning principles when teaching, learning and assessing grade 10 learners. Information from your reflective journals and drawings / photos serve a two-fold purpose. The first is to gather information on how we can improve our academic performance and secondly to contribute data for my research. The study will involve the sacrifice of your valuable time to complete the reflective drawings and journals. IF IT HAPPENS, WE USE PHOTOS THEY WILL NOT BE OF PEOPLE'S FACES. This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number.....).

In the event of any problems or concerns/questions you may contact the researcher on [REDACTED] or the UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus
Govan Mbeki Building
Private Bag X 54001
Durban
4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Kindly Note that:

- Participation in this research is voluntary and you may withdraw your participation at any point.
- In the event of refusal or withdrawal of participation you will not incur penalty or loss of treatment or benefit to which you are normally entitled.
- Your confidentiality is guaranteed as your inputs in my research report will not be attributed to you in person, but reported only as a population member opinion.
- Any information contributed by you cannot be used against you, and the collected data will be used for purposes of this research and a handbook for the sector.
- Data will be stored in secure storage and destroyed after 5 years.

CONSENT

I, _____ have been informed about the study entitled:

AN INCLUSIVE LEARNING ENVIRONMENT IN EARLY CHILDHOOD CARE AND EDUCATION: A PARTICIPATORY ACTION LEARNING AND ACTION RESEARCH STUDY

by Delani Cele.

I understand the purpose is to gather knowledge regarding inclusive education.

I have been given an opportunity to ask questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.

If I have any further questions/concerns or queries related to the study I understand that I may contact the researcher using the details provided below.

If I have any questions or concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researcher, then I may contact the above numbers.

Signature of Participant **Date**

Signature of Witness **Date**
(Where applicable)

The Researcher can be contacted at:

Email: 217040941@stu.ukzn.ac.za



My supervisor is Dr MR Qhosola.

Email: qhosolam@ukzn.ac.za

Contact Number: 0312603445

Thank you in anticipation of your contribution to this research.

APPENDIX D: INFORMED CONSENT LETTER: LEARNERS

INFORMED ASSENT FORM CHILD PARTICIPANT

Improving Grade 10 learners' academic performance in Accounting using principles of assessment for learning

Dear Learner,

INVITATION TO PARTICIPATE IN RESEARCH STUDY

My name is Mr. Delani Cele and I am a student at the University of KwaZulu-Natal. I would like to invite you to participate in my research, which focuses on improving grade 10 learners' academic performance in Accounting using the principles of assessment for learning.

As part of my study, I would like to ask you to dedicate twenty (60) minutes of your time to participate in group discussions and participate in assessments. You will be recorded during the group discussions.

Participation is voluntary and there will not be any payment for participation in the study. Your answers to the interview questions will be kept private. Your name will not be revealed. If you have questions about the study, contact: Agreement: I agree to participate in the research study described

above.

Signature: _____ Date: _____

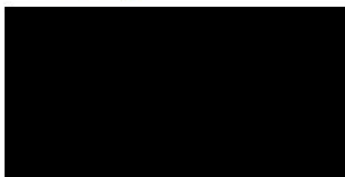
You will receive a copy of this form to keep.

APPENDIX E: LETTER TO GATEKEEPERS

Letter to gatekeepers (School Principal)

Edgewood Campus
121 MariannahillRd
Pinetown
3605
27/03/2023

The Principal



Dear Sir/Madam

REQUEST FOR PERMISSION TO CONDUCT RESEARCH AT YOUR SCHOOL

My name is Delani Power Cele and I am a MEd student at the University of KwaZulu-Natal, Edgewood Campus. I am interested in learning about your experiences of using the assessment for learning principles when teaching, learning and assessing grade 10 learners. I would like to use your school as one of the research sites, and this letter intends to request your permission. I would like to request your teachers, learners, school management team to participate in the study. this study is voluntary, and the participant has the right to withdraw from the study at any time without any negative consequence. In addition, you are assured that details of the school and the participant will be kept confidential, and your identity will never be disclosed to anyone.

The title of the research study is **"Improving Grade 10 students' academic performance in Accounting using the principles of assessment for learning"**

For more information and questions about the study, you may contact the researcher or the research supervisor on the following details:

Name of researcher: Delani Power Cele. Cell No. [REDACTED] ; email: 217040941@stu.ukzn.ac.za

Supervisor: Dr MR Qhosola: Tel No.: (031) 260 3445 Email: qhosola@ukzn.ac.za

You may also contact the Research Office through: P. Mohun

HSSREC Research Office, Tel.: 031 260 4557 E-mail: mohunp@ukzn.ac.za

Yours in Education

Mr Cele

APPENDIX F: LETTER FROM GATEKEEPERS

INFORMED ASSENT FORM CHILD PARTICIPANT

Improving Grade 10 learners' academic performance in Accounting using principles of assessment for learning

Dear Learner,

INVITATION TO PARTICIPATE IN RESEARCH STUDY

My name is Mr. Delani Cele and I am a student at the University of KwaZulu-Natal. I would like to invite you to participate in my research, which focuses on improving grade 10 learners' academic performance in Accounting using the principles of assessment for learning.

As part of my study, I would like to ask you to dedicate twenty (60) minutes of your time to participate in group discussions and participate in assessments. You will be recorded during the group discussions.

Participation is voluntary and there will not be any payment for participation in the study. Your answers to the interview questions will be kept private. Your name will not be revealed. If you have questions about the study, contact: Agreement: I agree to participate in the research study described

above.

Signature: _____ Date: _____

You will receive a copy of this form to keep.

APPENDIX G: DISCUSSION TOOL



DISCUSSION TOPIC:

PROPOSED OUTCOME FOR THE

DISCUSSION: FACILITATOR'S NAME:

PARTICIPANTS:

NOTES TAKER:

DATE:

DURATION:

ITEM NUMBER	DISCUSSION ITEM	PERSONS RESPONSIBLE	DISCUSSION ACTIVITIES	DEADLINES	RESOURCES
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

FOLLOW UPS:

FUTURE ACTIONS:

APPENDIX H: MEETING MINUTE TOOL



APPENDIX D: MEETING MINUTES TEMPLATE

MEETING TITLE:

MINUTES:

MEETING DATE:

MEETING TIME:

MEETING LOCATION

Meeting called by:

Meeting Type:

Facilitator:

Scriber:

Timekeeper:

Attendees:

Guests

AGENDA TOPICS

Time Allocated:

Agenda Topic:

Presenter

DISCUSSIONS

Key points

Decisions

Actions

Due Dates

Any other business

Conclusion

Date for next meeting

APPENDIX I: AGENDA OF FIRST MEETING



MEETING TITLE:

MINUTES:

MEETING DATE:

MEETING TIME:

MEETING LOCATION

Meeting called by:

Meeting Type:

Facilitator:

Scriber:

Timekeeper:

Attendees:

Guests

AGENDA TOPICS

Time Allocated:

Agenda Topic:

Presenter

DISCUSSIONS

Key points

Decisions

Actions

Due Dates

Any other business

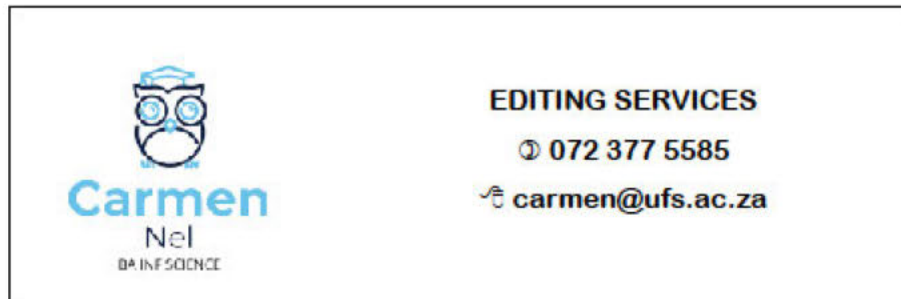
Conclusion

Date for next meeting

APPENDIX J: REFLECTIVE JOURNAL

REFLECTIVE Journal	
This reflective journal requires you to reflect on your practical experience by engaging with the researcher to voice out your views on the Accounting performance in grade 10 and using principles of assessment for learning to improve grade 10 learners performance.	
Question 1	How are learners in Grade 10 performing in Accounting?
Answer	
Question 2	To what extent do learners in Grade 10 expected to perform in Accounting?
Answer	
Question 3	What caused (why) them to perform that way?
Answer	
Question 4	What are the classroom factors/challenges that affect learners' academic performance in accounting?
Answer	
Question 5	To what level do they perform in comparison with the high school exit level?
Answer	
Question 6	Is their performance considered satisfactory as required in that Grade 10?
Answer	
Question 7	What teaching approaches do you normally use in your teaching?
Answer	
Note	Kindly provide us with a lesson plan along with its activity for the recent topic you are teaching.
Answer	

APPENDIX K: LETTER FROM LANGUAGE EDITOR



CERTIFICATE OF LANGUAGE EDITING

This certifies that I have edited the work detailed below below for language.

Title:

"Improving Grade 10 Learners' Academic Performance in Accounting Using
Principles of Assessment for Learning"

by

Delani Cele

Student no. 217040941

Regards



Carmen Nel

16 January 2024

Professional editing of articles, thesis, dissertations and books