

**EXPLORING TEACHERS' VIEWS ON THE QUALITY OF  
TEXTBOOKS: A CASE OF GRADE 12 CAPS ACCOUNTING  
PRESCRIBED TEXTBOOKS**

By

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## DECLARATION

I, S'khumbuzo Hemilton Mbili declare that this is my own work submitted in fulfilment of the requirements of the degree of master of education at the University of KwaZulu-Natal and that the dissertation has never been submitted at any university besides the University of KwaZulu-Natal.

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## **ABSTRACT**

Textbooks are regarded as one of the major resources that are needed in order for teaching and learning to proceed effectively without hindrances. These textbooks are prescribed and deemed proper for teaching by the Department of Basic Education and the department requires teachers to use a minimum of three textbooks for preparation of the lesson and teaching. Teachers have less voice when it comes to approving textbooks that are to be used for teaching and this also applies to Accounting teachers. Hence this study focused on teachers' views on the quality of grade 12 Accounting textbooks that are prescribed by CAPS.

The purpose of the study was to explore teachers' views on the quality of Grade 12 Accounting textbooks that are prescribed by CAPS. This study employed a qualitative case study design to get an in-depth understanding of teachers' view on the quality of Accounting textbooks and it is located within the interpretive paradigm. Six Accounting teachers from Hibiscus District in the Southcoast of KwaZulu-Natal were sampled for this study. These teachers were sampled purposively and convenience and the data was generated through the use of structured interviews.

The findings revealed that textbooks that are used to teach Accounting in grade 12 are aligned with the curriculum, the content is relevant to the grade, insufficient for new topics and out-dated. The incomplete content makes teachers use other support material with the intention to cover the insufficient content. Another finding, teachers revealed that the assessment activities that are found on these textbooks are not enough, they do not match the standard of the external examination in terms of questioning style and levels of cognitive demand. Moreover, teachers revealed that some of the textbooks have a shortage of visual supports that are expected to support and guide them during their teaching.

The study recommended that the upcoming editions of textbooks should be an all in one in order for teachers to rely fully on the textbooks that they are using for teaching.

## LIST OF ACRONYMS

ATP	-	Annual Teaching Plan
C2005	-	Curriculum 2005
CAPS	-	Curriculum Assessment Policy Statement
DBE	-	Department of Basic Education
DoE	-	Department of Education
EMS	-	Economic and Management Sciences
FET	-	Further Education and Training
GET	-	General Education and Training
HOD	-	Head of Department
LO	-	Learning Outcomes
LTSM	-	Learner Teacher Support Material
MM	-	Motivational Model
MNE	-	Ministry of National Education
NCS	-	National Curriculum Statement
OBE	-	Outcome Based Education
UNESCO	-	United Nations Educational, Scientific and Cultural Organization
VAT	-	Value Added Tax

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# **CHAPTER ONE**

## **INTRODUCTION AND ORIENTATION TO THE STUDY**

### **1.1. INTRODUCTION**

This introductory chapter serves to orientate the reader to the study and provides the background and the overview of the study. The rationale of conducting this study, the statement of purpose and research question guiding this study are outlined. It further goes on to provide a detailed overview of the research design and the methodology, ethical considerations and limitations of the study. The chapter concludes by providing an outline of the structure of the chapters to follow for the entire thesis.

### **1.2. BACKGROUND OF THE STUDY**

A research that has been conducted in Pakistan, discovered that the textbook is an important material used for teaching and learning (Mahmood, 2009). Additionally, the study that was conducted in Canada revealed that textbooks are naturally the key source of learning material for learners and the root of knowledge on a precise subject or field (Starko, 2013). Furthermore, the research done in China discovered that all levels of schooling textbooks are often used as the primary organiser of the subject matter that learners are expected to master and provide detailed explanations of topics to be taught (Chiappetta & Fillman, 2007). Another study that was conducted in Sweden discovered that in order for teaching and learning to be successful, there should be the use of a good quality textbook in the teaching and learning (Johanson, 2003). The implication is that teachers use textbooks as the most dominant source of their teaching activities. Textbooks are used not only as a resource by teachers but in schools in many countries, they have become the curriculum on which teachers rely. Thus what is taught in the classroom is predominantly guided, organised and restricted to what is contained in the textbook.

In South Africa, the Minister of Basic Education, Angie Motshekga, argued for the essential role of textbooks in schools as a vital and strong resource to support the implementation of Curriculum and Assessment Policy Statement (CAPS). The Department of Education (DoE) which now is the Department of Basic Education (DBE) implemented the CAPS in an attempt to improve the quality of education in South Africa. This change in curriculum

resulted in textbooks being reintroduced in classrooms as a crucial resource for learners and teachers as one of the ways of improving teaching and learning. She stressed that textbooks are the prime source for the subject knowledge and understanding which pupils need to develop during their schooling. Consequently, textbooks are regarded by the DBE as an “effective tool that is being used to ensure consistency, curriculum and assessment coverage, appropriate pacing and better quality in terms of instruction in implementing a curriculum” (DoE, 2009, p. 9). This, therefore, means that DBE values the importance of textbooks in the teaching and learning process thus why it has invested in textbooks.

The South African government through the DBE has invested greatly in textbooks and their goal is to provide textbooks to every learner, in every subject (Motshekga, 2010). Moreover, the DBE has developed a plan that will be used in ensuring that textbooks are preserved and remain accessible. Concurring with the statement of the Minister of DBE, Ngubeni (2009) states that textbooks should be protected at all times as they play an integral role in teaching and learning. Motshekga (2010) further states that teachers should choose textbooks they will use to support their teaching in the classroom and use the selected textbooks to plan their lessons. With the cognisance to the above, one can, therefore, conclude that the DBE values the use of textbooks in teaching and learning. This strengthens the argument that textbooks in South Africa are considered to be a source that is rich in knowledge and skills. This further shows that textbooks are highly promoted in South Africa and they should be in line with the Curriculum and Assessment Policy Statement. However, it is noted that teachers choose textbooks from the list of textbooks that have been prescribed by the DBE. Maphosa (2015) supports the above by stating that in South Africa, the DBE reserves the right to approve textbooks that fit their criteria. This, therefore, means it is only the DBE who approve the textbooks and the teachers are expected to use these DBE approved textbooks.

The importance of textbooks is also evident in Accounting. Accounting is a discipline that requires consistent practice due to its practical nature (Barac and du Plessis, 2014; Jackson and Chapman, 2012). As the subject requires frequent application exercises, textbooks are expected to support teachers and learners in the learning process with suitable activities and a wide range of examples and applications that support learner’s reflection. Furthermore, CAPS requires learners to engage in active and critical learning, high knowledge and high skills, identify and solve problems and make decisions using critical and creative thinking (DBE, 2011). Additionally, learners should collect, analyse, organise and critically evaluate

information. These skills are expected to be delivered by the textbooks that are being used in schools.

Accounting as a subject contains many scientific terms and much abstract knowledge. In order to encourage learners to understand Accounting concepts, prevent memorisation and increase their knowledge, textbooks must contain relevant Accounting concepts, information and activities to stimulate critical thinking skills (DBE, 2011). Textbooks are expected to provide the foundation for the content of the lesson and represent what is important on a particular topic. In this regard, textbooks are expected to reflect the reform of the curriculum and align with the curriculum requirements (Mahmood, 2009). Textbooks must also include accurate content aligned with the curriculum requirements because many teachers use them as the curriculum. Content, structure, support and guidance must be provided by the textbooks (Swanepoel, 2010). The presence and absence of these characteristics determine the quality of textbooks. These characteristics are expected to support the teachers and learners during their teaching and learning process. This is the reason why it is important to explore teachers' views on the quality of Grade 12 Accounting textbooks as they are the users of these textbooks and they are expected to produce good results through the usage of these textbooks.

In the teaching and learning process Accounting teachers and teachers, in general, are expected to teach learners using the recommended or prescribed textbooks. In this case, teachers are expected to teach using CAPS prescribed textbooks. They are instructed by the DBE to use a minimum of three textbooks in their planning and teaching (DBE, 2011). It is important to note that these textbooks are prescribed by the DBE and therefore are deemed useful by the DBE. This is supported by Schools Act section 5A by saying the National Minister of Basic Education prescribes norms and standards for the provision of learning and teaching support material. Concurring with the above, Maphosa (2015), states that the DBE reserves the right to approve textbooks that fit their criteria. Accounting teachers are, therefore, expected to take these prescribed textbooks and teach in class. They are in line with the content, well-structured, activities that consist of all cognitive demand and well updated, hence why they are prescribed. Therefore, this study explores teachers' views on the quality of Grade 12 Accounting textbooks that are prescribed by CAPS. It is noted that there are few Accounting studies that have been conducted before but most of the conducted studies that have been conducted are focusing more at the tertiary level and not at the high

school level. This is another reason why this study is important as it seeks to minimise the paucity of Accounting research and contribute to the existing literature on Accounting.

### **1.3. RATIONALE**

The desire to pursue this study emanates from my reflections on various experiences through observation when I was a learner in high school and an Accounting teacher. What I noticed while I was a learner is that the teacher was using different textbooks when she was teaching us. I and the majority of the learners in my class were very good when it comes to classwork, homework and monthly tests that were set by her, we were passing but when we were writing external papers we were failing as we were never taught this content. The external question papers were coming with adjustments that we have never seen before. We were very good at calculation but we were struggling analyse, interpret and solve problems that are based in Accounting. Even today some of the learners from my high school still have the same challenge that I experienced. However, during the school visit for teaching practice, I have noticed that now my former teacher only uses textbooks during the introduction of a new chapter after which she uses previous question papers. This left me wondering what made her change her teaching strategy and what made her use previous question papers more. This then made me want to explore teachers' views regarding the quality of the textbooks that they used to teach Accounting.

Accounting is a subject that has changed significantly over the years. According to Clayton (2012), the changes in Accounting as a subject are influenced by the changes in Accounting as a profession globally. These changes are expected to reflect in the textbooks that are being used to teach Accounting in schools. It is also important to note that in Grade 12, learners are being prepared to write external examination papers which are most likely to have these changes that happen in Accounting as a profession. Moreover, in Grade 12 learners are being prepared for a variety of careers that they will pursue in university where they are dealing with these changes that have happened in Accounting. This is the major reason why the textbooks need to reflect these changes. The textbooks that are used by teachers in their teaching are expected to have a great range of activities, in line with the content and well updated. Textbooks are also expected to support teachers and learners and be well structured.

During my teaching practice, I have observed that most teachers who are teaching Accounting do not incorporate the changes that have happened in Accounting in their

teaching. Most of the teachers are still using the term income statement instead of a statement of comprehensive income. It is important for Accounting teachers to revise Accounting curricula to stay current with the profession and provide quality education for learners (Clayton, 2012). There many factors that may cause teachers not to have updated information. One of the reasons could be the textbooks that they are using in their teaching which is another important reason why the teachers' views on the CAPS prescribed need to be explored.

As a novice Accounting teacher who started in 2018 to teach Accounting at the high school level in Grade 11, I have noticed a few things about fellow colleagues who are teaching Accounting in Grade 12. Some of the fellow colleagues I have met through Accounting workshops. Some of these colleagues are senior teachers in the subject and some are commerce Head of Department (HOD) who are now called Departmental Head. Most of them are using different textbooks for teaching but they use study guides that consist of previous question papers more than they use their textbooks. As a novice teacher, they recommended I should buy their study guides as they have mentioned that they are good when it comes to activities and formal tasks. This then left me wondering what makes them trust study guides more than the textbooks that are prescribed to be used to teach Accounting. From the confidence that they had in their study guide, it was obvious that there are things that they are not happy with regarding their textbooks. However, some teachers recommended some textbooks to assist me in my teaching as a novice teacher in the subject. Their textbooks recommendations were coupled with some of the study guides and previous external examination papers. This then made me to be interested in finding out what is it exactly that they do not like in their CAPS prescribed textbooks. This is another reason that inspired me to explore teachers' view on the quality of CAPS prescribed textbooks that they are using to teach Accounting.

Through examining literature (Baldwin, Anderson, Nutt, Bandelow, Bond, Davidson, & Wittchen, 2005; Gujarathi, 2012; Black, 2012), revealed that in South Africa there is a dearth of studies in Accounting Education in general. Majority of the research that has been conducted is focusing more on Accounting in the Higher Education only, they do not explore the Accounting textbooks in the Basic Education. Since the implementation of the National Curriculum Statement (NCS) in the Further Education and Training (FET) phase in 2006 and the revised curriculum (CAPS) in 2012 in South Africa, few studies have been undertaken in

Accounting Education in general and on teachers' views on the quality of Accounting textbooks that are used by teachers, especially because Accounting curriculum has been plagued by the recurring changes. It is against this backdrop that my study focuses on exploring teachers' views on the quality of Accounting Grade 12 textbooks that are prescribed by the CAPS. Therefore, the study will contribute to knowledge by addressing the gap in the existing literature in Accounting Education.

#### **1.4. PROBLEM STATEMENT**

Firstly, it is important to note that teachers are one of the important stakeholders in the DBE as they are the ones who are interpreting the curriculum to their learners. Teachers are the most influential factor in the educational sector (Van Driel, Beijaard, & Verloop, 2001). Teachers are expected to understand the curriculum fully in order to teach learners a relevant curriculum. In order for teachers to interpret the curriculum correctly, they need to be supported in their teaching and learning. One of the fundamental factors that are meant to support the teachers is the textbook, as teachers, teach only what is in the textbook. It is, therefore, important to explore the views of the teachers based on the textbook that they are using for teaching as some teachers use textbooks as the curriculum itself (Mohammad & Kumari, 2007). The use of a textbook is also important in the teaching and learning of Accounting as it is a practical subject.

#### **1.5. SIGNIFICANCE OF THE STUDY**

The essence of research is to find more new knowledge and add to the existing body of knowledge (Woodwall 2012). Cryer (2006) and Al-Ani (2013) noted various ways in which research can contribute to knowledge which include the formulation of a new theory, insightful knowledge, and new methodology and by means of improving practice. This study seeks to extend the frontier of knowledge by providing insightful information and supplement existing literature. This is informed by the paucity of literature on the quality of Grade 12 Accounting textbooks in terms of content, structure, assessment task, guidance and support. Due to the limited literature on Accounting teachers' voices regarding the quality of textbooks they use to teach Accounting, the findings of this study can contribute to the current literature on quality of textbooks nationally and internationally. It is hoped that this study will be of value to teachers teaching Accounting when selecting prescribed textbooks and to other stakeholders who are interested in promoting the subject and who are committed to its improvement.

## **1.6. LOCATION OF THE STUDY**

The study explored teacher's views on the quality of textbooks that they use in teaching accounting in Grade 12. The participants that form part of this study were selected from Hibiscus Coast District in Port Shepstone. The location of the schools where participants are coming from is in the semi-rural areas where they have running water, electricity and they are exposed to the internet and other facilities such as a community library and internet shops. The schools have good pass record for all grades thus it is dominated by learners who are coming out of the community surroundings.

## **1.7. OBJECTIVES OF THE STUDY**

- To explore Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks.
- To determine why Accounting teachers, view the quality of Grade 12 CAPS Accounting prescribed textbooks the way they do.

## **1.8. QUESTIONS TO BE ASKED**

- What are the Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks?
- Why do Accounting teachers view the quality of Grade 12 CAPS Accounting prescribed textbooks the way they do?

## **1.9. OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY**

This section provides an overview of what is going to shape this study and a more detailed discussion of the research design and the rationale for the choice of methodology is presented in Chapter three.

### **1.9.1 Qualitative research**

This study was located within the qualitative research approach. According to Creswell (2007), qualitative research is an approach used for exploring and understanding the meaning of individuals or groups ascribe to a social or human problem. Some relevance or values of qualitative research describes an understanding of the actual human interactions, meanings, and the processes which constitute real-life settings (Cohen, Manion, & Morrison 2011). In this study, I intended to explore teacher's views on the quality of the Grade 12 Accounting

textbooks that are prescribed by CAPS in terms of content, vocabulary, structure, assessment task, guidance and support and any other factor that may be raised by teachers. Through a qualitative approach, it was possible to understand the quality of the textbooks as perceived from the teachers' point of view.

### **1.9.2 Research Paradigm**

A paradigm is a model or framework for observation or understanding. It shapes how people see and understand their life-world (Babbie, 2007). In this research, the interpretivist paradigm was adopted to get a deeper understanding of teachers' views on the quality of the Grade 12 Accounting textbooks that are prescribed by CAPS in terms of content, vocabulary, structure, assessment task, guidance and support. In the interpretivist paradigm, researchers believe that the truth consists of people's subjective experiences of the external world, thus, they may adopt it as inter-subjective (Creswell, 2007). When using this paradigm, researchers do not predict but they use this method to understand how people make sense in their world and are creating their own truth. The rationale behind the use of the interpretivist paradigm is to get a sense of how teachers find the use of these textbooks and explore if these textbooks assist teachers to achieve the objectives of the curriculum.

### **1.9.3 Research strategy**

The study adopted a case study as a research strategy. A case study is an in-depth examination of a particular example of a phenomenon. Moreover, a case study provides both the researcher and reader of the research report a unique example of real people in a real situation (Denzin & Lincoln, 2011). Creswell (2007), states that a case study is a good method to study rare phenomena. Therefore, a case study was deemed an appropriate strategy that can be utilised to explore the views of the teachers regarding the textbooks that they are using during the teaching of Accounting.

### **19.4 Sampling**

Sampling involves making decisions about which people, settings and events that need to be included in a study (Bertram & Christiansen, 2014). There are different forms of sampling but for this study, purposive and convenience sampling was adopted. In the purposive sampling, the researcher makes specific choices about which people to include and objects to include as a sample in the study. According to Remler and Ryzin (2014), convenience

sampling is a sampling method in which people are sampled simply because they are convenient sources of data for researchers.

A total of six Grade 12 Accounting teachers from different schools located in one district were selected as participants for this study. The selection of the district is convenient, as it is close to my home meaning there would be less travelling expenses and accommodation. The selected schools were convenient as they are nearby my home and there would be fewer expenses during the data generation process. The selected teachers were purposive as the study was focusing directly on Grade 12 Accounting teachers. The rationale behind choosing Grade 12 Accounting teachers is because they are expected to prepare learners for external examination papers and to face challenges that are brought by the external examination paper.

### **1.9.5 Data collection method**

Data collection methods refer to the methods employed by the researcher on collecting or generating data to find answers from the research questions. In this study, individual interviews were used to gather data. An interview is a conversation between two people or more (Bertram & Christiansen, 2014). Interviews were divided into two parts. There were initial interviews and follow-up interviews. Follow-up interviews were conducted to complement the initial interviews. After the initial interviews, teachers were given the opportunity to analyse the textbooks using a tool of analysing textbooks that were shaped by the conceptual framework. Follow up interviews were conducted after teachers had analysed the textbooks. The results of their analysis were used to stimulate follow-up interviews. The selected method is on par with interpretivism as it greatly assisted in getting a deeper understanding of the research topic.

### **1.9.6 Data analysis**

Thematic analysis was adopted to analyse the interviews. Braun and Clark (2006) describe thematic analysis as a qualitative analytic method for identifying, analysing and identifying patterns (within) the data. The thematic analysis also helps in analysing some aspects of the data collected. Thematic analysis suits my study as it is qualitative in nature. Interviews were transcribed and interview transcripts were read several times to establish recurring codes and themes. A process of open coding was initially used followed by clustering of specific themes.

## **1.9. OVERVIEW OF THE CHAPTERS**

This study consists of six chapters which comprise different aspects of the study which are as follows:

- Chapter one outlines a brief overview of this research study. It introduces the study by describing in detail the background of this study, the rationale behind the conducting of this study. It further states the objectives of the study and the research question that guides the study. Lastly, it unpacks the methodology that guides this study.
- Chapter two presents the literature that has been reviewed that involves research on textbooks analysis and the research based on how teachers use Accounting textbooks. The chapter illustrates both international and national literature that speaks to textbooks analysis and the usage of textbooks during teaching and learning. Lastly, it discusses the theoretical framework that shapes this study.
- Chapter three clarifies the methodological positioning that has been adopted in this study. It gives the explanation of the research design and methodology, the sampling processes used to choose participants for interviewing, and the procedure followed for data generation and data analysis. It further explains the ethical considerations used and a model of ensuring the trustworthiness of this study
- Chapter four deals with the presentation of data that was generated through data generation method that has been adopted by this study. The data is presented in the form of themes that emerged from the process of analysing the data.
- Chapter five discusses the research findings of the study presented in Chapter four.
- Chapter six presents the summary, recommendations for the future and conclusion.

## **CHAPTER TWO**

### **LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK**

#### **2.1. INTRODUCTION**

The previous chapter presented the background and introduction to the study. In this chapter, the review of related literature is provided in relation to teacher views in the quality of textbooks and it outlines a theoretical framework that guides this study. The chapter starts by explaining the importance of textbooks. Subsequently, it explains Accounting and the nature of Accounting as a subject. It further goes on to discuss the changes that have happened in Accounting as a subject, then it explains the importance of textbooks in Accounting and reviews the literature on teachers' views on the quality of textbooks. Lastly, it outlines the theoretical framework that is guiding this study.

A literature review is a search and evaluation of the available literature in a given subject or chosen topic area. A literature review allows the researcher to find out what has been done in terms of the problem being investigated to ensure that duplication does not occur (Kothari, 2004). A literature review allows the researcher to familiarize himself or herself with the latest developments in the area of research (Creswell, 2007). Therefore, in this section, I will review the literature that is related to the teachers' views on the quality of Grade 12 Accounting textbooks that are prescribed by CAPS.

#### **2.2. IMPORTANCE OF TEXTBOOKS**

This section describes the term textbooks in detail and the importance of textbooks in teaching and learning in general.

##### **2.2.1 Defining a textbook**

According to Swanepoel (2010), it is very difficult to define the concept "textbook," because of the variation in literary or pedagogic styles, the way they are used and their philosophical, cultural and historical frameworks. He further states that the definition varies from books that are specially written and published for educational purposes. However, different scholars describe a textbook in different ways. Clark (2001) describes a textbook as a mere vehicle that delivers content without influencing learning. Mikk (2000), states that a textbook can be defined as a book that can be divided into a set of study aids, consisting of a workbook and

teachers' handbook. Swanepoel (2010) defines a textbook as a written curriculum that links the intended curriculum. The UNESCO Regional Bureau for Education in Africa (2003) describes textbooks as the cornerstone for meeting the goals of education. Although different scholars describe it differently, Veriava (2002) defines textbook as a publication of systematically organised activities and information and background on the content to be taught.

The South African Department of Basic Education has its own definition. DBE (2011) classifies textbooks as the Learning and Teaching Support Material (LTSM). LTSMs mean a variety of learning and teaching materials used in the classroom (DBE, 2014). There are different types of resources that are being used by teachers and learners in the process of teaching and learning, with the intention of enhancing their lesson (Onuoha-Chidiebere, 2011). These resources are commonly used to assist teachers to accomplish their lessons' objectives (Riet, 2015). This means that textbooks are regarded as a resource that supports teachers and learners in order to understand the content that needs to be covered in class.

### **2.2.2 Importance of textbooks in teaching and learning**

Textbooks have a crucial role in the teaching and learning process in many classrooms (Gok, 2012). They play an integral part in every teaching and learning process and they are the most essential tools used to transmit knowledge, skills and values to the learners (Ngubeni, 2009). Furthermore, studies worldwide show that textbooks are still widely used and are considered as an essential tool for effective teaching (Taylor, 2008). Most teachers use textbooks in their planning and presentation of instruction (Swanepoel, 2010). With reference to the above scholars, one can, therefore, state that textbooks are mostly used by teachers globally. Moreover, they are recognized as a useful tool that is being used in classrooms for teaching and learning purposes.

As they are used to transmit knowledge to learners, they are used by all types of teachers, from unqualified, qualified, novice and experienced teachers. Textbooks are used to address the problem of under-qualified and inexperienced educators (Swanepoel, 2010). They provide confidence and security for an inexperienced teacher who finds adapting existing textbooks challenging especially for tailored work-related courses (Gak, 2011). Concurring with the above inexperienced or unqualified teachers use and overuse the textbook because it provides

a feeling of safety (Henson, 2004). This means that textbooks are of good use for all types of teachers, especially unqualified and novice teachers.

Research that has been conducted over the years agrees that textbooks are efficient teaching materials which save both time and money (O'Neil, 1982; Sheldon, 1988 & Penny, 1996). They save time, give direction to lessons, guide the discussion, facilitate in giving homework, make teaching easier, be better organized and more convenient (DBE, 2018). Teachers are required to use more than three textbooks to prepare for their lesson (DBE, 2011). Concurring with the above, the study that has been conducted on teachers who are teaching English revealed the following: textbooks help teachers by saving time in teaching preparation because textbooks provided detailed activities and exercises. (Chirwa & Naidoo, 2006). Additionally, research further revealed that teachers can devote more time to teaching instead of spending time with creating in-house materials (O'Neil, 1982; Sheldon, 1988 & Penny, 1996). This, therefore, means that the availability of textbooks helps teachers to focus on exactly what is in their textbooks. By doing so, it saves them time during the preparation as they have everything that they need at their disposal as they have more than three textbooks that can be used to prepare for their lesson.

Textbooks are valued as a useful tool for teaching and learning, and teachers use textbooks differently however with the intention of achieving curriculum objectives. They use textbooks as a curriculum guide and a resource for preparing lessons and the quality of textbooks will have a great impact on the quality of their instruction (Swanepoel, 2010). Some teachers even use a variety of textbooks to provide their learners with examples of strategies, activities and assessment tasks (Newton and Newton, 2006). The use of a variety of textbooks is expected to assist the teacher in shaping his or her teaching and gain vast knowledge about the subject content. According to Klassen (2006), some teachers go through the textbooks with the learners explaining what is important in each topic. Some teachers introduce learners to a topic by asking them to open to a relevant chapter and scan the pages (Grussendorff, Booyse, & Burroughs, 2014). Some teachers according to Weishart (2015) use textbooks for lesson-planning purposes, as a source of exercises and examples, and also as a measure of curriculum coverage. These acts indicate that teachers see the importance of textbooks in their teaching and they also see the need for using the textbooks during the preparation of their lessons.

Textbooks are not only important to teachers but are also important to learners as they are also the users of the textbooks. “It provides security for the students because they have a kind of a road map of the course: they know what to expect and they know what is expected from them” (Gak, 2011, p. 79). According to the DBE (2018) textbooks assist learners in organizing their learning both inside and outside the classroom. It further states that it enables learners to learn better, faster and easier during teaching and learning in the classroom. Textbooks are written for a diverse audience across South Africa and therefore, ensure that a learner receives similar content while they are in different locations and ensures that they are tested in the same way. This, therefore, means that the use of textbooks in teaching and learning allows learners an equal opportunity when it comes to testing that is done by the DBE across South Africa as they use the same textbooks that are prescribed by CAPS.

Additionally, a mathematics study revealed that the textbook is amongst the most powerful influences in the teaching of new content and plays a significant role in the learners’ performance (Lepik, 2015). Textbooks provide both the core knowledge and the activities needed to be understood and applied (Swanepoel, 2010). Subsequently, the textbook is expected to have sufficient knowledge that covers the outlined objectives that are in the curriculum (Mahmood, 2011). This, therefore, means that for a teaching and learning process to proceed well in class, a textbook needs to be utilized. The use of textbooks assists in the implementation of curriculum reforms (Chirwa & Naidoo, 2006). This implies that through the utilization of the textbook in teaching and learning will ensure that the objectives of the curriculum are reached and the learners understand the content of the subject.

It is important to note that not all textbooks play an important role in teaching and learning. Appropriate and effective instructional materials, particularly textbooks, play a central role in many educational efforts. (Chirwa & Naidoo, 2006). Additionally, they further claim that any teaching and learning situation will not be complete unless a relevant textbook is being used during teaching and learning. This, means, not all the textbooks play an integral part in the teaching and learning in the classroom, however, good quality textbooks have relevant and appropriate content. However, there are some studies that have revealed that some textbooks have been found to be irrelevant or contain uninteresting information that causes boredom and paucity of learning motivation (Penny, 1996)

The South African government through the DBE has invested greatly in textbooks and their goal is to provide textbooks to every learner, in every subject (Motshekga, 2010). Moreover, the DBE has developed a plan that will be used in ensuring that textbooks are kept safe and remain accessible. Concurring with the statement of the Minister of DBE, Ngubeni (2009) states that textbooks should be protected at all times as they play an integral role in teaching and learning. Motshekga (2010) further states that teachers should choose textbooks they will use to support their teaching in the classroom and use the selected textbooks to plan their lessons. Subsequently, one can, therefore, conclude that the DBE values the use of textbooks in teaching and learning. This strengthens the argument that textbooks in South Africa are considered to be a source that is rich in knowledge and skills which further shows that textbooks are highly promoted in South Africa and they should be in line with the curriculum as the use of textbooks is encouraged through this curriculum. However, it is noted that teachers choose textbooks from the textbooks that have been prescribed by the DBE. This is the reason why this study seeks to explore the teachers' views about the quality of textbooks that are prescribed by CAPS

### **2.3. NATURE OF ACCOUNTING AS A SUBJECT**

Accounting is the systematic recording of financial transactions and the presentation of the related information of the appropriate business (Mohamed & Lashine, 2003). According to the DBE (2011), Accounting as a subject deals with the logical, systematic and accurate selection and recording of financial information and transactions. It further states that Accounting entails the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties. Accounting is slightly different and unique from other commercial subjects as some of the commercial subjects like Economics and Business studies are focusing on production, consumption and distribution of resources (Economics) while Business Studies is focusing on to develop a productive business (Ainsworth, & Deines, 2019). At the high school level, the content of Accounting should equip learners with Accounting knowledge, skills and values that focus on the Financial Accounting, Managerial Accounting and Auditing fields (DBE, 2011). These skills prepare learners for a variety of career opportunities namely: Auditing, Financial Manager, Bookkeepers and Accountant (Mohamed & Lashine, 2003). This means that Accounting trains or equips learners with skills that are needed when one intends to be an Auditor, Financial Manager, Bookkeeper and Accountant. Additionally, Accounting at the high school level is expected to prepare learners for university.

Accounting as a subject is divided into three fields. It consists of Financial Accounting, Managerial Accounting and Managing resources. The weight of content to be addressed and assessed in the Grade 10-12 curriculum consists of Financial Accounting 50 – 60% and Managerial Accounting and Managing resources must be 40 - 50% combined (DBE, 2014). These three fields are interrelated and should be integrated to strengthen the development of theoretical understanding (DoE, 2008). There are new topics that need to be covered in Grade 12 under Financial Accounting and those new topics also form part of the external examinations that are written in Grade 12. These new topics include Buying back of shares and Issuing of shares at issue price with no par value and no share premium (DBE, 2014). These new topics are expected to be covered in the textbooks that are prescribed by CAPS to teach Accounting in Grade 12. It is for this reason why the teachers' views regarding the quality of these textbooks need to be explored.

Additionally, Accounting is a practical subject with a unique language. The practical nature of Accounting requires frequent practice in different skills to give learners an opportunity to apply their knowledge of analysing and interpreting financial information within a given context (Ngwenya, 2014). She further states that some teachers acknowledge the importance of consistent practice using a variety of teaching and assessment strategies to assist learners in mastering different accounting skills (Ngwenya, 2014). Tempone and Martin (2003), state that the practicality of Accounting allows learners to combine theory and practice when working on a practical accounting assignment. This means that Accounting as a practical subject promotes the analytical skills for learners during the execution of practical activities.

Accounting is a subject that is affected greatly by the changes that happen in the profession globally. In fact, the Accounting structure has been called an ever-changing collection of rules and regulations (Koen, 2015). This occurs because a study of the evolution of Accounting suggests that Accounting processes have developed primarily in response to business needs hence why it changes if there are changes in the profession. Economic progress has also affected the development of Accounting processes (Edwards, Hermanson, & Ivancevich, 2013). Additionally, Koen (2015) states that when there is a change in the profession that changes forces Accounting as a subject to consider the change that has happened. This means that when there is a change in the business needs and economic progress, there will be a change in the Accounting profession and there will be a change in Accounting as a subject. Subsequently, the authors of Accounting textbooks will need to

update their textbooks and incorporate the changes that have happened. Therefore, Accounting textbooks that are being used in schools are expected to be updated as per changes in the profession.

#### **2.4. CHANGES IN THE ACCOUNTING CURRICULUM**

The growing market globalization and the increasing importance of international Accounting standards have a wide-ranging impact on the requirements in respect of Accounting education. These changes are evident in the Accounting curriculum as a subject from the Natted 550, to NCS and to the CAPS. In response to these changes, new formats of subsidiary books were introduced in 1993. New Accounting textbooks had to be written to effect these changes. In 1995, the Interim Core Syllabus was introduced in the Further Education and Training (FET) phase to lay the foundations for a single core syllabus (Umalusi, 2009). The main reason for this interim syllabus was to cleanse the syllabus in preparation for Curriculum 2005 (C2005). In Accounting, only terminology adjustments were made. The subject was still divided into Standard Grade and Higher Grade.

C2005 was phased in at schools from 1998. One of the features of C2005 was an integrated knowledge system. In an integrated curriculum, boundaries between the Accounting, Business Studies and Economics disciplines were broken down into one learning area called Economic and Management Sciences (EMS). EMS was included as one of the new learning areas in the senior phase in the General Education and Training (GET) band. In the old primary school curriculum, commerce- related subjects were non-existent while in Grade 8 and 9 Accounting was a stand-alone subject. Curriculum 2005 allowed teachers to evaluate and select their own teaching material (Mahlaba, 2006). The introduction of Outcome Based Education (OBE) led to the view that teachers and learners do not need textbooks (Taylor, 2008).

The content in each of the three above grades was organised into three learning outcomes (LOs) i.e. Financial Accounting (recording and reporting through Financial Statements), Managerial Accounting (costing, budgeting and projections) and Managing Resources (asset validations, internal control and ethics in the Accounting context) (DoE, 2008a). The organisation of Accounting into three LOs gave rise to the introduction of new topics. Therefore the new Accounting curriculum provided learners with varied experience of the major Accounting disciplines and content which was particularly pertinent to the evolving

nature of the Accounting disciplines at tertiary level. One of the biggest concerns was the lack of adequate resources such as textbooks (De Waal, 2004). On this curriculum, textbooks were supplied but there was less emphasis on the use of textbooks. This led to the distribution of textbooks that had insufficient information and were therefore not suitable for teaching (Badugela, 2012).

The shortcomings and the continuing implementation challenges of the NCS brought forth another curriculum review in 2009. The Minister of Basic Education, Minister Motshekga, appointed a task team to conduct an investigation into the nature of the difficulties and problems experienced in implementing the NCS. The task team findings led to the amended NCS Grades R - 12 called the CAPS (DBE, 2011) which was implemented in January 2012, starting from Grade 10 in the FET phase. The first Grade 12 examination of CAPS was written in 2014.

The findings of the review committee further revealed that the transition from EMS to Accounting in Grade 10 is rendered particularly problematic, especially given that Financial Accounting serves as the point of departure for the Grade 10 curriculum (DoE, 2009). It was argued to be too extensive, at times unclear and limited in the extent to which progression was shown. Although the introduction of new content is believed to be a very positive step in broadening the subject and making it more relevant for learners, it increased the breadth of content under the NCS, therefore, adding to content overload, especially in Grades 10 and 12 (Motshekga, 2009). Besides content overload, two shortcomings were identified in the NCS (Grussendorff, et. al., 2014). What was evident in the NCS was that the concept of depreciation is introduced in Grade 11 with the concept of Asset disposal. Basic depreciation should be introduced in Grade 10 before embarking on the concept of asset disposal in Grade 11. Another shortcoming is that the interpretation of financial statements of sole traders is omitted in Grade 10.

Upon the introduction of CAPS, it was noted that in the Grade 12 curriculum there was an increase of topics. Four new topics were introduced, i.e. basic cost concepts, specific identification valuation of inventory, a theory topic on the differences in financial statements of companies and close corporations, and the interpretation of a cash budget and a projected income statement of a company. This is compensated for by the exclusion of the preparation

and interpretation of ledger accounts and financial statements of close corporations and the preparation of an age-analysis.

The above significant changes in companies are largely due to the fact that companies are now controlled by a new Companies Act. A fair amount of the theory has changed, specifically dealing with no share premium (shares of no par value) and the buyback of shares using the weighted average price of the shares has changed. There is a slight change in the registration of the company. These changes did not add to a number of topics because they affect the specifics of content within certain topics and in most cases are just updates to keep in line with present trends. The findings revealed that the skill of Problem-Solving in the context of Accounting is clearly explained in the CAPS. There is a clear reference to new and unfamiliar scenarios which require creative solutions. It is also stated in the CAPS that "...problem-solving should be integrated into all aspects of the curriculum so that learners develop the skills to apply the knowledge acquired." (DBE, 2011, p 44). Textbooks that are used in Accounting are then expected to reflect these changes that have happened in the subject.

## **2.5. IMPORTANCE OF TEXTBOOKS IN ACCOUNTING.**

Textbooks play a significant role in the teaching and learning process for both learners and teachers in Accounting. They offer a framework of guidance, orientation and most importantly they improve learning if learners use them (Sunday, 2014). Additionally, Lepik (2015), states that the availability of textbooks produces a gain in the learners' learning and increases knowledge sharing. Moreover, they provide learners with access to the entire curriculum in an integrated form to which they can refer at any time (Taylor, 2008). For one to do well in Accounting, firstly one needs to understand the principles and concepts of Accounting. Those principles are found in the textbook, which is also another reason why textbooks are important in Accounting. This means that textbooks are the main source of knowledge as they contain Accounting concepts and practical activities play an important role in ensuring that learners do their practice. However, textbooks do not only influence what and how learners learn, but also what and how teachers teach (Mahmood, 2011). This means that the textbook is useful not only for learners but also for teachers.

Secondly, Accounting is a practical subject that can be compared with mathematics and any other practical subject. The research states that the nature of Accounting as a discipline needs

learners to practice more by doing concrete exercises (Eskola, 2011; Tempone & Martin, 2003). In agreement with the above, Ngwenya and Maistry (2012) state that as Accounting is a practical subject, learners need to work practically in class, at home and every day for them to see whether they understand. They further state that written work is important in Accounting because if you are doing Accounting it means you have to do a lot of practice and many exercises. Moreover, textbooks in Accounting ensure that learners are on par with the curriculum requirements and they can also work on their own, at their own pace. It is important to note that these practical activities are found in the textbooks that are used to teach Accounting. Through the activities that are found in these textbooks, Accounting teachers are able to give feedback to their learners as feedback is essential in enhancing future learning (Ngwenya & Maistry, 2012). This further shows the importance of the textbook in Accounting as a subject.

Accounting teachers are expected to benefit greatly from the use of textbooks in their teaching. Teachers need to use the textbooks as they are expected to interpret the curriculum for learners to understand what is expected of them by the curriculum (Swanepoel, 2010). Accounting teachers regard written work and independent practice as important aspects of formative assessment (Ngwenya & Maistry, 2012). This means they are expected to use the textbook to their advantage as it consists of activities that form part of formative assessments. The DBE (2011) requires teachers to have several formative assessments which are expected to further assist teachers to check the progress of their learners. Through the use of textbooks, teachers are expected to find it easy to meet the demands of the curriculum (Swanepoel, 2010). This further proves the importance of the textbook in Accounting on the teachers' perspectives. Additionally, textbooks are further expected to assist teachers in promoting their teaching. According to Maistry and Pillay (2014) textbooks enhance teachers' teaching in the classrooms. Concurring with the above, Johansson (2005), states that textbooks are designed for the purpose of helping teachers to organize their teaching. This means that through the use of the textbook, teachers are expected to structure their lesson properly, in order to make their teaching fruitful.

The absence of the textbook may hinder the process of teaching and learning. When there is a shortage of Accounting textbooks, teaching and learning become very difficult (Van Romburgh, 2014). Ngwenya (2012) concurs with the above by saying the lack of textbooks brings immense challenges for learners and teachers during teaching and learning. This

proves textbooks play an important role in teaching and learning of Accounting. That is why most under-qualified and qualified teachers consider textbooks as the only teaching resource (Mahmood, 2011) because it can be used to address the problem of under-qualified and inexperienced teachers in many ways. According to Swanepoel (2010) in schools where teachers often have limited content knowledge and planning skills, textbooks serve as sources of knowledge, curriculum planning and teaching ideas for teachers. Textbooks further assist these teachers to translate specific curriculum ideas into classroom practice and planning their day- to- day professional development (Taylor, 2008; Mahmmod, 2009).

Lastly, textbooks are especially valuable to poorer communities where the school and textbooks are the only resources that most learners can access (Reddy, 2005). They become the heart of educational activities, as they provide a rich array of new and potentially interesting facts and open the door to a world of fantastic experience (Mahmood, 2011). The above mentioned are the importance of textbook in Accounting as a subject and the importance of textbooks in general. However, the views of teachers using the CAPS prescribed textbook have not been considered hence why this seeks to explore their views.

## **2.6. TEACHERS' VIEWS ON THE QUALITY OF TEXTBOOKS**

Over the years, much research has been conducted both internationally and nationally regarding textbooks. However, there is very minimal research that has been in done on teachers' views on the quality of Accounting Grade 12 CAPS prescribed textbooks. One of the studies that have been conducted on Accounting teachers is based on teachers' understandings of the shifts in the Accounting curriculum and its implications in the teaching, learning and assessment of the subject (Ngwenya, 2012). Another study that has been conducted on Accounting teachers is based on exploring teachers' experiences in teaching and assessment in Accounting in rural KwaZulu-Natal schools (Ngwenya & Maistry, 2012). Moreover, Ngwenya (2016) further conducted a study that examines teachers' understandings of shifts in the teaching and assessment approaches used in Accounting. This shows that there is a scarcity of research that has been conducted on teachers' views on the quality of textbooks.

There are other studies that have been conducted in different fields that are out of the commerce discipline. One of those studies is the study that was conducted by Maphosa (2015) that speaks of thoughts of selected novice history teachers regarding moral judgments

in the history classroom. Another study that was conducted in mathematics exploring teachers' practices in teaching mathematics and statistics in KwaZulu-Natal schools (Umugiraneza, Bansilal, & North, 2017). The above mentioned is proving that there is still a paucity of research that has been conducted in Accounting especially at the high school level.

However, there is an Art study that was conducted in Malawi which explored teachers' perceptions of the quality of the new expressive Arts textbooks. This study is not within the commerce stream, however, its findings may be applicable to Accounting. They revealed that teachers regarded textbooks as an important or valuable instructional framework because textbooks assisted them in preparing lessons (Chirwa & Naidoo, 2006). The study further revealed that teachers indicated that textbooks helped them save time in teaching preparation because textbooks provided detailed activities and exercises. Given that Accounting also relies on activities as it is a practical subject, the findings of this study may also be applicable in the teaching of Accounting. According to Chirwa and Naidoo (2016) teachers pointed out those textbooks were reliable and effective teaching materials because they have been tried, tested and developed by curriculum specialists and experts. Maphosa (2014) argues that the trustworthiness with which textbooks are treated implies that most textbook users view the authors to be experts. This, therefore, means that these teachers who are the users of these textbooks trust their textbooks that they are using to teach. Given that the above study was conducted in Art further proves that there is a scarcity of Accounting research that is based on the teachers' views on the quality of textbooks that are prescribed by CAPS.

## **2.7. CONCEPTUAL FRAMEWORK**

A conceptual framework is defined as a network, or "a plane," of interlinked concepts that together provide a comprehensive understanding of a phenomenon or phenomena (Jabareen, 2009). The concepts that constitute a conceptual framework support one another, articulate their respective phenomena and establish a framework-specific philosophy (Bertram and Christiansen, 2014). The conceptual framework for this study was developed by combining Aggarwal (2001), the South African Department of Basic Education framework for analysing textbooks and basic attributes of quality textbooks as postulated by Abadzi (2006). These authors have suggested a yardstick for evaluating the quality of textbooks. A selection of the most practical features of a quality textbook was included in my conceptual framework. There are numerous factors that describe the quality of the textbook. These factors include vocabulary, curriculum alignment, learning and assessment, cognitive development and

creative thinking, structuring, textbook layout, bias-free in terms of gender and race (Abadzi, 2006; Aggarwal, 2001; Mahmood, 2009; Mahood, 2011; Razzak, 2011; Wellington, 2000). Therefore, in this study, quality means the following: Content of Accounting, Structure of the textbook, self-evaluation, Assessment and activities, Vocabulary and Guidance and support.

### **2.7.1. Content**

This factor refers to the content that is expected in the textbooks that are used by teachers to teach Accounting. A good quality textbook is expected to have content that is aligned with the curriculum requirement as most teachers use them as the curriculum (Gok, 2012). The alignment means that the content must match the expectations of the curriculum (Bhatti, Jumani & Bilal 2015). Moreover, the curriculum aligned textbook is expected to influence content delivered by the teacher and the content learnt by the learners (Schmidt, Houang, & Cogan, 2002). Gok (2012) further argues that the textbook should be compatible with instructional objectives, scope and learning outcomes of the related curriculum. This means that the content of the textbooks that are used to teach Accounting is expected to be in line with the curriculum and ensure that the curriculum objectives are achieved.

The CAPS prescribed textbooks are expected to have accurate content. According to Seguin (1989), the content should be accurate and be based on scientific facts, on exact, verified information and free from errors. Odun (2013) supports the above by stating that the accuracy of content is important to support learners' conceptual understandings. Additionally, a good quality textbook is expected to have accurate content (Gok, 2012). With reference to the above, the textbooks that are used to teach Accounting are expected to have relevant content that is accurate to that specific grade. The content should contain verified information that does not have any error be it a spelling or scientific error.

Moreover, the content should not be presented in an incomplete fashion (Seguin, 1989). Incomplete content may produce a distance between users and textbooks (Pacurar & Ciascai, 2010). This means that the textbooks that are used to teach Accounting are expected to have content that is complete and covers all the topics that are stipulated in the curriculum. The content must not reflect ambiguous information as it may confuse the user.

Textbooks need to be updated as per curriculum changes and have recent subject knowledge (Seguin, 1989). In agreement with the above, Mahmood (2011) states that data that is found

on the textbooks should be updated as per changes that happen in the subject. Maphosa (2015) further states that textbooks are published within a time-period are bound to be influenced by the discourses and practices of the time. This means that Accounting textbooks are expected to be updated whenever there are changes that affect Accounting in a profession, and should incorporate the changes. The content must be updated and the terminology that is used in Accounting needs to be updated as per changes.

The content of the textbook is expected to develop learners gradually from one step to another (Seguin, 1989). While developing learners gradually, the content needs to relate to real-life situations and focus on understanding and thinking rather than on memorisation (Swanepoel, 2010). Additionally, prior knowledge must be established before engaging in Accounting applications in each topic (DBE, 2019). This means that textbooks should create links of the content with one grade below and above, build upon prerequisite skills and ideas and connect to everyday experiences and prior learning (Campbell & Campbell, 2008; Mahmood, 2009). Textbooks should offer a background for the content of the lesson and present what is important on a particular topic. DBE (2019, p. 10) requires that “Every topic should commence by revising or introducing the basic concepts and terminology pertaining to that topic”. This means that the content that is found in the Accounting textbooks is expected to develop learners gradually, allow them to relate to their experiences and relate to the knowledge they have previously acquired.

### **2.7.2. Assessment activities**

This factor refers to the nature of activities that are expected to be found in the textbooks. Accounting textbooks are expected to have enough activities that will allow learners to work in class, at home and every day for them to see whether they understand (Ngwenya & Maistry, 2012). There should be ample space for practice and elaboration that enables graded upward progression for learners (Chirwa & Naidoo, 2006). Enough activities allow learners to practice self-assessment as learners learn from and reflect on their own performance (DBE, 2011). The textbooks that are used to teach Accounting are expected to have enough activities and give learners the opportunity to assess themselves and check if they understand what is taught in class.

The activities must be appropriate for the skills and knowledge described in the curriculum or learning expectations (Mahmood, 2009). He further states that assessments should provide

opportunities for learners to engage in higher-order thinking and problem-solving. Swanepoel (2010) concurs with the above by stating that assessments tasks should have a range of tasks that are, open-ended, teacher-directed and tasks for students to do independently. The DBE (2011) supports the above by uttering that activities are required to prepare learners to tackle activities that have basic thinking skills, moderately high thinking skills and higher order thinking skills. Textbook activities should allow the learners to apply concepts and procedures, and to communicate their understanding (Mahmood, 2011). This means that Accounting textbooks are expected to have all the cognitive levels with the intention of achieving the curriculum objectives

Additionally, according to the DBE (2014), the material that is used to teach Accounting [textbooks] is expected to prepare learners for the end-of-year Accounting Grade 12 examination. During the introduction of Mind the Gap of Accounting, the DBE was confident that the study guide is designed in a way that will enable learners to pass their external examination. This then implies that the textbooks that are prescribed by CAPS are expected to prepare learners for the year-end examination papers. Accounting is an ever-changing subject because of the change that happens in Accounting as a profession globally (Clayton, 2012). Accounting textbooks are expected to reflect these changes as they also affect the examination papers. This, therefore, means that the Accounting textbooks are expected to reflect the new questioning style that is being used in the external examination papers.

### **2.7.3. Structuring**

According to Retaz (2009), it is believed that the structure of the textbook is likely to have an impact on actual classroom instruction. It should be possible to read different chapters or sections of a textbook independently of the others, choosing them from the Table of Contents (Seguin, 1989). Structuring of the textbook should be in a logical sequence of the knowledge and in an informative sequence (Pacurar & Ciascai, 2012). Namgung (2006), states that if a textbook structure contains things that are out of real-life context, not in logical sequence students will lose learning motivation because of the structure. Concurring with the above, Swanepoel (2010), states that textbooks that are poorly structured are most likely to confuse students. Therefore, this means that in the Accounting context, a textbook should start by introducing a new topic with its theory, explain the importance of the topic and illustrate by example the given activities. The textbooks must have a checklist and allow learners and

teachers to evaluate themselves at the end of every chapter. This creates a learning experience and allows learners to take the lead in finding out what he or she learnt and what is still challenging him or her in his or her own space. This further allows the teachers to check if they have covered all that they were required to cover guided by the curriculum.

Additionally, a textbook must have an introduction which typically describes the scope and gives a brief explanation or summary of the document (Cho & Shin, 2014). The introduction of the textbook is expected to inform the user what to expect in the textbook, its objectives and should further inform the user how to use it (Gok, 2012). Accounting textbooks must inform the user on how to use the textbook and its objectives. Moreover, the qualification of the authors should be displayed on the textbooks. Inclusion of the authors' qualification is regarded as the attempt of convincing the reader that their point of view is correct, and the information is verified (Papalkar & Francis, 2004). Credentials also assist in checking if the author is qualified to write the textbook (Flanagin & Metzger, 2000). Additionally, according to Papalkar and Francis (2004), the author should be a specialist in the subject. This means that authors and the qualifications of Accounting textbooks should be displayed as they boost the trustworthiness of the textbooks and help in identifying if the textbook is written by the subject specialist.

#### **2.7.4. Guidance and support**

The good textbook should play a vital role in the support and guidance for both learners and teacher (experienced and inexperienced). According to Gok (2012), textbooks must provide guidance and support which help learners to become more independent learners and critical thinkers. There are different supports that are expected to be provided by the textbooks. These supports include information graph refers to charts, tables, maps, and diagrams used to channel information visually, design structure, colour, bleed, and reverse make the design of the published material attractive (Mahmood, 2009). Additionally, DBE (2019) Diagrams and demonstrations should be used to enhance understanding of the relationship between the different processes within a manufacturing entity. This means the textbooks are expected to support teachers with the above-mentioned visuals during the preparation of the lesson and during the teaching and learning. One of the supports that are expected in the textbook is visual support. A glossary page for unfamiliar concepts at the end of the textbook is another

form of support. The following is the visual support that has been employed as the framework of this study.

### **2.7.5. Visual Supports**

These supports include words written in bold, keyword boxes, cartoons and pictures. Textbooks are expected to have the above mentioned visual supports. Textbooks must include visual supports as they play a vital role in guiding and supporting teachers and learners. Textbooks are expected to make extensive use of pictures, drawings, diagrams and figures that capture the essence of important concepts (Chirwa & Naidoo, 2006). These visual supports arouse the interest of learners and help the teachers to explain the concepts easily (Shabiralyani, Hasan, Hamad & Iqbal, 2015). This means that words written in bold are expected to be included in the textbooks as they send a signal that the concept is important and keyword boxes further explain the new concepts that have been introduced.

Some studies proved that cartoons (graphics) in the learning material are considered as attractive and cheerful factors of reading (Peeck, 1993). Well-known graphics are suggested to be the most effective cartoons to enhance the teaching and learning process (Jaramillo, Olaya & Fekula, 2014). Moreover, the pictures should not just be cartoon drawings of figures with bubble instructions or arbitrary images of some event, but rather skilled pedagogic distillations of the essential patterns (Abadzi, 2006). This means that Accounting textbooks are expected to have graphics that are meaningful to the content that is learned in class and the graphics should be well known. Having familiar graphics supports teachers and learners as they enhance teaching and learning and further assist teachers to explain less if the graphic is well known. These visual supports are expected to be included in Accounting textbooks.

### **2.7.6. Vocabulary and New Concepts**

Textbooks published within a time-period are bound to be influenced by the discourses and practices of the time (Maphosa, 2015). They are expected to have appropriate content that is relevant to the current time and have a relevant language for a particular grade and level (Mahmood, 2009). Swanepoel (2010) further states that readability is an obvious characteristic of a good quality textbook, learners can only benefit from the use of textbooks that they can read and understand. This means that the language that is being used should be appropriate and understood by learners. The information presented should be up-to-date and correspond to present day realities (Seguin, 1989). This means that since Accounting as the

subject that is affected by global changes, the vocabulary of the textbook needs to be updated and the writing style should be appropriate for the subject.

As Accounting is known as an ever-changing subject, the concepts that are used in Accounting also keep on changing. The DBE (2018) requires every topic to commence by revising or introducing the basic concepts and terminology pertaining to that topic. This then brings the need and the importance of glossary page in Accounting textbooks. Accounting textbook should have a glossary page that reflects the new concepts that have been introduced in the subject.

### **2.7.7. Self-evaluation**

A textbook must allow learners to evaluate themselves at the end of every chapter. According to Seguin (1989), correct answers or solutions should be given in a specified place in the textbook where the pupil can consult them. This creates a learning experience and allows learners to take a lead in finding out what was learnt and what was still challenging.

The above framework is the analytical tool that will be given to teachers to analyse the quality of the textbook. After they have analyzed using this tool, the follow-up interview will be conducted to capture their view on the quality textbook after they have analyzed.

## **2.8. CONCLUSION**

In this chapter, literature that is in relation to textbooks' analysis, the importance of textbooks, how teachers used textbooks in their teaching and views of teachers on the quality of textbooks has been reviewed. The chapter further reviewed the literature that is related to changes in the South African curriculum, the nature of Accounting and the changes that have been happened in Accounting. The literature that has been reviewed includes local and international literature. Moreover, this chapter outlined the theoretical framework that guides this study. The theoretical framework will be given to the teacher to analyze the textbooks that they are using during the follow-up interviews. Therefore, the next chapter focuses on the design and methodology of the study.

## **CHAPTER THREE**

### **RESEARCH DESIGN AND METHODOLOGY**

#### **3.1. INTRODUCTION**

The previous chapter reviewed the literature that was conducted on textbook analysis and how teachers use their textbooks in their teaching. It further outlined the theoretical framework that is guiding this study. This chapter describes the research design and methodology of the study that was adopted in order to address the following research questions:

1. What are the Accounting teachers' views of the quality of Grade 12 CAPS Accounting prescribed textbooks?
2. Why do Accounting teachers view the quality of Grade 12 CAPS Accounting prescribed textbooks the way they do?

The chapter starts with an explanation of a research paradigm where the study is located. The chapter further describes the research approach showing how and why a qualitative approach was used in this study. Two types of interviews as methods of collecting data are explained in this chapter. It further discusses how qualitative data was analyzed. Furthermore, the chapter describes how I ensured the trustworthiness and the ethical issues of the study. The chapter concludes with a discussion on the limitations of the study and how they were addressed.

Research design is described by Bertram and Christiansen (2014), as a plan of how the researcher aims to conduct the research. Research design can also be discussed as a strategy of how to generate and analyse data that is required to respond to the research questions (Cohen, Mannion & Morrison, 2011). According to Kumar (2019) research design is a procedural plan and arrangement that is employed by the researcher to give answers to research questions and research objectives.

Cohen et al. (2011) describe the methodology as the systematic, theoretical analysis of the practical methods employed in a field of study. Moreover, McMillan and Schumacher (2001) explain methodology as a design that is used by the researcher in choosing data collection and analysis procedures to answer the research questions. It is however noted that the

methodology does not promise to give solutions but offers the theoretical approach for understanding which method, and practices are suitable for application to a particular case.

### **3.2. RESEARCH PARADIGM**

A paradigm is a model or framework for observation or understanding and shapes how people see and understand their life or their world (Babbie, 2007). There are different kinds of paradigms which include post-positivism, the critical paradigm and the interpretive paradigm. The post-positivist paradigm assumes that there is one truth about the world, which can never be known in its entirety (Bertram and Christiansen, 2014). The critical paradigm perceives reality as shaped by social, political, cultural, economic and other forces at work (Creswell, 2007). In the interpretivism paradigm, researchers believe that the truth consists of people's subjective experiences of the external world, thus, they may adopt it as inter-subjective (Creswell, 2007). This paradigm describes how members of the society make sense of their worlds, and how they make meaning of their particular activities or actions (Babbie, 2007). With reference to the above definitions of paradigms, this study adopted the interpretive paradigm. As this study seeks to explore Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks. Interpretivism paradigm was viewed as the best paradigm that can capture different views of Accounting teachers based on the quality of Grade 12 Accounting textbooks.

### **3.3. RESEARCH APPROACH**

There are two research methods that can be used in research which are the quantitative and qualitative data methods. Qualitative data refers to either textual data that includes transcripts of interviews or video recordings and photos while quantitative refers to numerical data or data that can be counted (Bertram and Christiansen, 2014). Therefore, in this study, a qualitative and interpretive approach was employed to explore Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks. This, therefore, means the above methods were deemed suitable to assist the study to answer the research question which is; What are the teachers' views of the quality of Grade 12 CAPS Accounting prescribed textbooks?

This study adopted a qualitative research approach. According to Creswell (2007), qualitative research is an approach used for exploring and understanding the meaning of individuals or groups ascribe to a social or human problem. Relevance or values of qualitative research

describe an understanding of the actual human interactions, meanings, and the processes which constitute real-life settings (Cohen et al., 2011). The rationale behind employing this approach is that it allows the researcher to understand a particular social situation or event through an ongoing interaction. In this study, I intend to explore teachers' views on the quality of the Grade 12 Accounting textbooks that are prescribed by CAPS in terms of content, vocabulary, structure, assessment task, guidance and support and any other factors that may be raised by teachers. Using the qualitative approach, it was possible to understand the views of Accounting teachers on the quality of Grade 12 Accounting textbooks that are prescribed by CAPS. This approach is also in line with the paradigm chosen; interpretivism, as it sought to gain an understanding of how people make sense of the situation they encounter in their social interaction.

### **3.4. CASE STUDY**

In this study, a case study was employed as a research strategy. A case study is an in-depth examination of a particular example of a phenomenon and provides both the researcher and reader of the research report of a unique example of real people in a real situation (Denzin & Lincoln, 2011). Furthermore, Creswell (2007) states that a case study is a good method to study rare phenomena and allows the readers to understand ideas explicitly. Case studies can also be used in educational research to examine the characteristics of individuals, but not of a large sample of the population (Hesse-Biber & Leavy, 2011). Additionally, Ngwenya (2012) states that a case study focuses on a specific situation and offers insights and understanding of the cases being studied. Therefore, a case study was deemed an appropriate strategy that can be utilized to explore the views of the teachers regarding the textbooks that are being used during the teaching of Accounting. Additionally, a case study allowed me to capture views of Grade 12 Accounting teachers specifically, in their real-life situation.

The advantage of the case study, according to Cohen et al., (2011) is that it offers a clear picture of the circumstances in the study that comprises people, events, and how their interaction with their environment is shaped. Additionally, the case study is a close-up of real-life situations and tests views directly in relation to phenomena as they unfold in practice (Flyvbjerg, 2006). Furthermore, Cope (2015) states that case study research is often described as a flexible approach that is commonly used in social science research. Lastly, the use of case studies adds to the existing experience and improves humanistic understanding. This

strategy is expected to allow the researcher to capture the views of the teachers directly, hence why it was chosen.

### **3.5. SAMPLING**

Sampling involves making decisions about which people, settings and events need to be included in a study (Bertram and Christiansen, 2014). There are different forms of sampling which include random sampling, purposive sampling and convenience sampling. Random sampling means that “every member of the population to be studied has an equal chance of being included in the sample” (Bertram and Christiansen, 2014, p. 60). In purposive sampling, the researcher makes specific choices about which people to include as a sample in the study (Bertram and Christiansen, 2014). Additionally, according to Ritchie and Lewis (2003), a purposive sampling approach is used when samples are chosen because they have particular features or characteristics that will enable detailed exploration and understanding of the central questions that the researcher intends to study. Convenience sampling is a sampling method in which people are sampled simply because they are convenient sources of data for researchers (Remler and Ryzin, 2014). Furthermore, Cohen et al. (2011) state that convenience sampling may be defined as selecting the nearest persons as participants. Therefore this study has adopted purposive and convenience sampling. These two sampling approaches were selected on the basis that this study is purposively focusing on teachers who are teaching Accounting in Grade 12 and they will be selected from a school that can be reached easily during the generation of data. With reference to the definition of these two sampling methods, they were deemed appropriate to be employed in this study.

In this study, a total of six secondary schools that are located in one district have been selected as participants. The selection of the district is convenient, as it is close to my home which means that there were less travelling expenses and it was easy to reach the participants. In this case, the selected schools are convenient as they are also nearby my home and there were fewer expenses incurred during the data generation process.

The Grade 12 Accounting teachers were purposively selected from the six schools. In the purposive sampling, the researcher makes specific choices about which people and objects to include as a sample in the study (Bertram and Christiansen, 2014). In this case, Grade 12 Accounting teachers are a specific choice since the study seeks to explore the views of Grade

12 Accounting teachers on the quality of Accounting textbooks that are prescribed by CAPS. The rationale behind choosing Grade 12 Accounting teachers is that they are expected to prepare learners for external examination papers and to face challenges that are brought by the external examination paper. Additionally, the Grade 12 curriculum has been affected by recurring changes. Furthermore, unlike other topics which are introduced in Grade 10 due to the hierarchical nature of the topics in Accounting, in Grade 12 there is a new chapter that is being introduced in this grade and the chapter has been affected by too many changes. The teachers are expected to teach these changes including the new topic. Their learners are expected to write the external examination throughout the year, unlike other grades where in other terms they write internal papers set within the school.

To explore teachers' views on the quality and the compatibility of Accounting textbooks, teachers were asked to bring all the CAPS prescribed textbooks that they are using in teaching Accounting. According to the DoE (2008), a teacher must have a variety of at least three Accounting textbooks with a range of different tasks. Additionally, Hinchman (1992) states that for better results in teaching, two or more textbooks need to be used for better enhancement of the teaching and learning. Concurring with the above, Davis and Krajcik (2005) state that teachers are expected to have more knowledge than learners, therefore, they ought to use more textbooks when preparing their lessons. Given that more than five textbooks are prescribed for CAPS, teachers are instructed by the curriculum to use more than one textbook to support their teaching. It is for this reason, teachers were requested to bring all the textbooks that they use to teach Accounting. It was assumed that the teachers deemed the textbooks that they are using appropriate for their teaching

These CAPS prescribed textbooks are expected to assist the teachers in their teaching in ensuring that learners get all the skills that CAPS seeks to achieve through these textbooks. Additionally, these textbooks are expected to prepare learners to stand for all the external examinations that are written in Grade 12 throughout the year. Teachers' views on these textbooks will be explored based on the content, structure and organisation, support and guidance and the assessment activities. Most importantly the views of the teachers will be captured on the new content that is introduced in Grade 12 under companies. According to the DBE (2014), the examination papers of Accounting Grade 12 should consider issuing of shares at issue price (no par value, no share premium) and buyback of shares. This is one of the new topics that need to be covered by teachers when they teach Accounting in Grade 12.

Financial Accounting takes a bigger portion of the entire exam as it contributes 50 – 60% of the examination while Managerial Accounting and Managing resources contribute 40 – 50% combined (DBE, 2011). This is the reason Grade 12 teachers and their textbooks have been chosen for this study.

### **3.6. DATA COLLECTION METHOD**

Data collection methods refer to the methods employed by the researcher in collecting or generating data to find answers from the research questions. There are different methods that can be used to generate data which include questionnaires, observations, secondary data, interviews and artefact analysis.

#### **3.6.1. Interviews**

An interview is a conversation between two or more people, where the interviewer directs questions which are related to a particular topic to the interviewees (Bertram & Christiansen, 2014). Interviews are defined by Clark & Creswell (2010) as a two-way conversation in which the interviewer asks the participant questions to collect data and to learn about the ideas, beliefs, views, opinions and behaviours of the participants in order to see the world through their eyes. Semi-structured interviews make use of a set of standard questions, but allow one to add questions or to probe, in response to answers that have been given (Lawson & Philpott, 2008). This kind of data collection method allows the participants to talk about something in detail and in-depth. It is, therefore, through listening to people that the researcher learns about their views and perspective on the phenomenon.

In view of the fact that interviews are regarded by Merriam & Tisdell (2015) as the predominant mode of data collection, I employed semi-structured interviews to allow for flowing discussions, and to obtain detailed information about the participants' views on the quality of Accounting textbooks they use to teach in Grade 12. The selected method of generating data is congruent with interpretivism as it assists greatly in getting a deeper understanding of the research topic. Bertram and Christiansen (2014) support the above by saying, in interpretivist research, interviews are used with the intention of exploring and describing people's views and their understanding. Additionally, this data generation method is in line with the research strategy that was adopted by this study which is a qualitative approach given that the qualitative approach deals with interview transcripts. Furthermore,

this selected data generation method is deemed an appropriate method in generating data when the researcher is dealing with a small sample (Bertram and Christiansen, 2014). This study consists of a smaller number of participants which is the reason why this data generation method was selected.

Two semi-structured face-to-face interviews were used as a data generation method. Concurring with the above, this method according to Bertram and Christiansen (2014) is a good one to use for gaining in-depth data from a small number of samples. Face-to-face interviews were divided into two phases; initial interviews were conducted and thereafter follow-up interviews were used to complement the initial interviews which were regarded as the main data source. After the initial interviews, teachers were given the guide to analyze textbooks based on the conceptual framework. Teachers were required to check if the content is valid, is updated and if the textbook guides and supports teachers in their teaching and learning. Teachers were required to check if assessment activities cater for all cognitive levels and prepare learners for examination. Lastly, there were required to check if the textbook is well-structured and author qualifications are displayed on the textbook.

Teachers were given two weeks to complete their analysis before follow-up interviews. Giving teachers' time to look at their books in a thorough way provided them with insight as to their thoughts about the guidance and support they get from the textbooks they use to teach. Teachers' analysis of their textbooks was used to stimulate follow-up interviews. My questions (appendix F for initial interviews and G for follow up interviews) were based on the gaps in teachers' responses in the initial interviews. Data from follow-up interviews were incorporated into the data obtained from initial interviews.

An interview guide with questions which do not follow a specified order was used to help in focusing the interview on the topic without constraining the participants to a particular format. This allowed the participants to voice issues and questions of which I would not have thought. Teachers were briefed on the content of the interviews and were granted permission to tape record the interviews. Each interview lasted approximately 45 minutes and were all audio-taped and transcribed.

### **3.6.2. Meeting with Accounting teachers**

In my first meeting with the Accounting teachers, I introduced myself and tried to establish rapport with each of them through general conversation. I then explained my research interests to them as well as the methods that we would be used to collect data and made appointments for initial interviews.

I met with teachers after the initial interviews. The aim of the second meeting was to explain to them the process of analysing the textbooks. At our second meeting with each teacher, I asked them to analyze the textbooks they are using or to do a checklist according to the conceptual framework for the study.

I also set up appointments for the follow- up interviews with the teachers.

## **3.7. DATA ANALYSIS**

Data analysis is the process of bringing order, structure and meaning to the mass of collected data (Nasimoya, 2006). Ritchie and Spencer (2002) describe data analysis as the process of evaluating data using analytical and local reasoning to examine each component of the data provided. From the two definitions, one can state that data analysis is about structuring and making sense out of the collected data with the intention of finding answers to the research question. The data analysis that can be done depends on the data gathered (Nasimoya, 2006). Therefore, in this study, a thematic analysis method was adopted to analyse the collected data.

### **3.7.1. Thematic analysis**

According to Braun and Clark (2006) thematic analysis is a qualitative analytic method that is used to identify, analyze and identify patterns within the generated data. This analysis method is considered as the most appropriate for any study that seeks to discover data using interpretations (Alhojailan, 2012). Additionally, it gives an opportunity to understand the potential of any issue more widely (Marks and Yardley, 2004). With reference to the above scholars, one can say that this is a commonly used method by researchers who intend to understand the truth from different angles. In correspondence with the above Boyatzis (1998) and Roulston (2001) state that thematic analysis is widely-used in the qualitative analytic method. Thematic analysis was adopted for this study as it is a qualitative study and seeks to

understand teachers' views on the quality of Accounting textbooks that they use in teaching Grade 12.

There are benefits of using the thematic analyses method, one of which is its flexibility as it works with large or small data sets and can be applied to produce data-driven or theory-driven analyses (Braun and Clark, 2006). Given that thematic analysis is flexible, means that it can be used within a variety of theoretical frameworks hence why it was employed in this study. Concurring with the above Clark and Braun (2013) state that thematic analysis is suited to a wide range of research interests and theoretical perspectives. Lastly, it can be used to analyse different types of data, from secondary sources such as media to transcripts of focus groups or interviews (Roulston, 2001). This is another reason why the thematic analysis was adopted as this study is analyzing data generated through interviews.

There are six steps or phases that need to be adhered to when analyzing data using the thematic analysis method. These are the following phases according to Braun & Clarke (2006):

- Familiarisation with the data: the researcher must be familiar with, his/her data; reading and re-reading the data. He/she is encouraged to listen to the audio-recorded data repeatedly.
- Coding: The researcher codes every data item and ends this phase by collating all his/her codes and relevant data extracts. During coding, data is classified according to its similarities and differences (Miles and Huberman 1994).
- Searching for themes: A theme is a coherent and meaningful pattern in the data relevant to the research question. Searching for themes is like coding your codes to identify similarity in the data. The themes are constructed by the researcher who then ends this phase by collating all the coded data relevant to each theme.
- Reviewing themes: Involves checking the themes in relation to both the coded extracts and the full data-set. The researcher should reflect on whether the themes tell a convincing and compelling story about the data, and begin to define the nature of each individual theme, and the relationship between the themes.
- Defining and naming themes: Requires the researcher to conduct and write a detailed analysis of each theme. The researcher should ask 'what story does this theme tell?' and 'how does this theme fit into the overall story about the data?' Additionally, the

researcher must further identify the 'essence' of each theme and construct a concise, punchy and informative name for each theme.

- Writing up: Writing-up involves weaving together the analytic narrative and data extracts to tell the reader a coherent and persuasive story about the data and contextualizing it in relation to existing literature.

Thematic analysis is seen as a foundational method for qualitative analysis and is accessible to researchers with little or no experience of qualitative research (Clark & Braun, 2013). Furthermore, Clark and Braun (2006) state that if a researcher is working with verbal data such as interviews, the thematic analysis method is the best method that can be used when analysing data. This is the reason why the thematic analysis method was chosen as a data analysis method as this study was collecting data using interviews which is within the qualitative analysis.

### **3.8. TRUSTWORTHINESS**

Trustworthiness, according to Schwandt, Lincoln & Guba (2007) refers to whether or not the findings are worth paying attention to. This transforms into whether the data reported is credible, transferable, dependable and confirmable. Schwandt et, al. (2007) describe four strategies to assess the trustworthiness of a particular study.

#### **3.8.1. Credibility (internal validity)**

Credibility alludes to confidence in the truth of the data and the interpretation thereof. Activities that are anticipated to enhance credibility include repeated study, reading and re-reading of the text. Other techniques recommended by Schwandt et, al. (2007) include prolonged engagement, persistent observation, triangulation, peer debriefing and member checks. However, in my study lengthy engagement has been employed in data that was collected through the use of interviews. Interviews have been held in the space chosen by the participants. This was done because as the researcher I wanted the participants to be in an environment to which they are accustomed and with which they are comfortable. Interviews were recorded ensuring that the data has been written is the exact data that was collected from the participants. Data was then transcribed verbatim to ensure that the presentation of data reflects the true reflection of teachers' views.

### **3.8.2. Dependability (replicability)**

Dependability is a further criterion listed by Schwandt et, al. (2007) to establish the trustworthiness of the study. This requires an audit. The inquiry auditor, usually a peer, follows the procedure used by the researcher in the study to determine whether it is acceptable and dependable. The dependability of this study was ensured that results are consistent with data collection, analysis and interpretation.

### **3.8.3. Conformability (objectivity)**

Conformability guarantees that the findings, conclusions and recommendations are supported by the data and that there is an internal agreement between the investigator's interpretation and the actual evidence. Conformability is also enhanced by an audit trail which often entails safe storing of raw data interview tapes and transcripts. The interviews were all audio recorded and so writing notes was not necessary. I ensured that the interviewees were comfortable during the interview so that responses to the questions would be as accurate as possible. Their comfort was ensured by interviewing them in their preferred place during their chosen time.

### **3.8.4. Transferability (external validity)**

Transferability refers to the ability to apply the findings in other contexts or to other participants. The qualitative researcher is not interested in generalising the findings, but rather in defining generated data within the specific contexts in which they occur. This can be addressed by collecting and analyzing data from the participants (teachers) in order to find answers to the research questions.

## **3.9. ANTICIPATED PROBLEMS/LIMITATIONS**

Limitations are challenges that may hinder a researcher from completing the study (Creswell, 2007). In this study, the anticipated limitation that was the disengagement of participants as they have been given the right to do so anytime should they not feel comfortable. The research was conducted in a district that has more than twenty schools and the study was conducted in six schools where the remaining school was going to be used as the backup should any participant decide to exit from the study. It was further noted that this limitation was going to cause a delay in finishing the study, however, it was not going to affect the

trustworthiness as Accounting teacher from other remaining schools was going to be interviewed upon pulling out of any participant.

### **3.10. ETHICAL ISSUES**

There are different ethical principles that the researcher needs to follow when conducting research, which are meant to protect the participants. In this study, there are only two principles that have been implemented, which are autonomy and non-maleficence. The autonomy principle demands the researcher to have a consent form for every participant and the participants need to participate on a voluntary basis (Creswell, 2007). Moreover, they need to have the freedom to withdraw anytime should they not feel comfortable in the process of the study. Non-maleficence demands the research to have a study that will not bring any harm to the participants or any other person, should it be physical, social or emotional (Creswell, 2007). Furthermore, this principle requires the identity of the participants to be hidden and kept confidential. Therefore, in this study consent forms were given to the participants, their schools and their names were hidden.

Permission: Prior to data collection, the research proposal was presented and submitted to the University of KwaZulu -Natal, Research and Ethics Committee who granted the researcher ethical clearance. Permission to conduct a study was also requested from the principals of the schools, and permission letters were provided to the district office. In order to gain access to the participants, the principals of the schools were approached with the intention of enlightening them about my research project. This was initially done telephonically and thereafter there was a visit paid to each school to discuss my project. After the discussion with the schools' principals, I was then given a chance to engage with the participants who are Grade 12 Accounting teachers with the intention of briefing them about the particulars of my study.

The textbooks that were used for the study are the textbooks that are already in the public domain and there are no serious ethical issues regarding textbooks. I am aware that there are individuals who were involved in the writing and production of these textbooks even though they are in the public space.

Informed consent: Principals' – approval to conduct research in his/her school. Accounting educators who were participants were informed about the study and what it entails.

Subsequently, participants' approval to take part in the study was obtained through written and signed informed consent. The consent forms were written in Isizulu and English. The respondents' rights to voluntary participation, confidentiality, anonymity and the right to refuse to participate or to withdraw from the study at any time were ensured. An information sheet explaining the purpose of the study was attached to the consent form.

Anonymity: Pseudonyms were used to ensure confidentiality i.e. the names of the school "Khulakahle, Zikhulise, Khulani, Seapark, Khanyani and Mkhanyisi" secondary schools. Participants' identities were protected in the study in a way that could identify respondents, pseudo names were used to differentiate the participants. Mr Josephs, Miss Gusha, Miss Nkomo, Mr Nyathi, Miss Dube and Mr Ndlovu are pseudo names that represent the participants of this study.

### **3.11. CONCLUSION**

This chapter explained in detail the research design and the methodology that was adopted in this study. This chapter further explained important aspects regarding the qualitative research approach and data generation methods together with analysis measures that were employed in this study. The following chapter will present the findings of this study.

## CHAPTER FOUR

### DATA PRESENTATION

#### 4.1. INTRODUCTION

The previous chapter outlined the process that was followed to collect and analyze data in this study. This chapter presents the findings of the data that was generated using semi-structured interviews. Six participants from six schools were interviewed in order to answer the following research questions:

- What are the Accounting teachers' views of the quality of Grade 12 CAPS Accounting prescribed textbooks?
- Why do Accounting teachers view the quality of Grade 12 CAPS Accounting prescribed textbooks the way they do?

**Below is the table illustrating the participants' qualifications and experience in the teaching of Accounting in Grade 12.**

<b>Participant</b>	<b>Qualification</b>	<b>Teaching experience</b>
Miss Gusha	<ul style="list-style-type: none"> <li>• Bachelor of Education</li> </ul>	Six years
Mr Josephs	<ul style="list-style-type: none"> <li>• Bachelor of Commerce in Accounting</li> <li>• Postgraduate Certificate in Education</li> </ul>	Twelve years
Miss Nkomo	<ul style="list-style-type: none"> <li>• Bachelor of Education</li> <li>• Bachelor of Education Honours</li> </ul>	Ten years
Mr Ndlovu	<ul style="list-style-type: none"> <li>• Teacher's diploma in secondary school</li> </ul>	Fourteen years
Miss Dube	<ul style="list-style-type: none"> <li>• Bachelor of Education</li> </ul>	Eight years
Mr Nyathi	<ul style="list-style-type: none"> <li>• Bachelor of Education</li> </ul>	Seven years

Responses to the above questions were obtained from data collected through two semi-structured interviews. There were primary interviews and follow-up/secondary interviews and the main data source was the initial semi-structured face-to-face interviews. The initial face-to-face interviews data were complemented by data from the second semi-structured interviews that followed up on analysis of textbooks by the teachers. These interviews gave significant data and probed what the participants had ascertained while examining the

textbooks they are using as well as additional questioning on aspects that related to the quality of their textbooks. Analysis of initial interviews made use of thematic analysis to identify themes that described teachers' views of the quality of Accounting textbooks.

Data from the second interviews were used to fill in the gaps in Accounting teachers' different views on the quality of textbooks they use in the teaching of Accounting. Themes that emerged from the initial interviews were used to analyze the follow-up interviews. Their views differed depending on the textbooks they used. The following themes which emerged from analyzing the views of the participants will be used to present the findings:

- Textbooks' alignment with the CAPS
- Guidance and support provided by textbooks
- Guidance and support in terms of assessment tasks

Each of the above-mentioned themes consists of different sub-themes. The findings that are presented and analyzed have direct quotations as they are the direct words of the participants.

## **4.2. TEXTBOOKS' ALIGNMENT WITH THE CAPS**

This theme relates to the participants' views on the alignment of the Accounting textbooks they use and the CAPS for Accounting. The findings revealed that main topics in the textbooks are covered according to the CAPS stipulation. Teachers, therefore, viewed textbooks as the supplementary resources to the CAPS. Although textbooks are aligned with CAPS, teachers viewed textbooks as the main source of information for teaching and learning. However, they were concerned with the correctness and newness of the information in other textbooks as well as the reliability of authorship. As a result, they preferred to use more than one textbook.

### **4.2.1. Coverage of the topics according to the CAPS requirements**

The dominant view of face-to-face interviews with the Accounting teachers indicated that the textbooks they use to cover all topics as stipulated in the CAPS. Their views were unanimous about how topics are covered in their textbooks in relation to the specification in the CAPS document. They expressed satisfaction regarding the way in which the topics are covered in the textbooks. Mr Nyathi said:

*“These textbooks cover all the topics that are in the CAPS. In my book, you get the outcomes that are required by CAPS”.*

Miss Nkomo shared similar views with regard to the way in which topics are covered in the textbooks:

*“I am using New Era, all topics are listed in the table of content like in the CAPS”.*

Miss Gusha also expressed her views with regard to the way in which topics are structured in the textbook she is using and its capacity to assist in sequencing the topics when teaching:

*“I like the way New Era is structured, as it follows the structure that we were asked to follow during the workshop”.*

Even though teachers were happy with the alignment of the textbooks and the CAPS in terms of content coverage, there are some textbooks that teachers found to be incongruent as they do not follow the same sequence as CAPS. Miss Ndlovu preferred the textbook to be arranged as per CAPS:

*“In other textbooks the topics are mixed. This is misleading. I prefer that the topics be arranged as to how CAPS is arranged”.*

Teachers valued a similar sequence of topics between CAPS and textbooks as they have stated that it reflected the alignment between the textbook and the curriculum. Teachers were not concerned about whether the books are structured in chapters or units or modules. However, they were anxious about the sequencing of topics in the books which they prefer to be compatible with the CAPS. Mr Ndlovu responded by saying:

*“To me, it does not matter that much but again to me it shows the alignment between the curriculum and the textbook. For instance, Top Class and New Generation are divided into terms. As long as topics are structured like CAPS and they have all the work that is supposed to be done in term one”.*

Sharing the same view with Mr Ndlovu, Miss Dube shared the following:

*“To me, it should show the alignment in terms of how topics follow each other. This helps us when teaching”.*

While teachers were happy with the way in which main topics are listed in the textbooks as in the CAPS, teachers expressed concerns about the coverage of the sub-topics within the chapters or main topics. They indicated that other textbooks do not cover sub-topics in detail:

*“Yes, they do help to cover all the topic but in some cases, you will find that a certain textbook explains much better than the other textbook”.* (Miss Gusha)

Similarly, Mr Nyathi and Mr Nyathi indicated that while the new topic is covered in the books, the explanation of content in some topics is not enough, as a result, they use more than one textbook:

*“The topic is there, the buyback of shares is not explained clearly”.*(Mr Nyathi)

*“Top Class managed to structure its textbooks in a sequence that is in line with CAPS. But I use more books because other topics are not fully explained”.*(Mr Ndlovu)

The various responses ascertained that gaps brought by the textbooks force teachers to use the exam guideline which is the document that supports the CAPS.

#### **4.2.2. Textbooks as supplementary resources**

Although all textbooks used by the teachers cover all the topics as outlined in the CAPS, teachers felt that they need textbooks as a supplementary resource to CAPS. They indicated that while CAPS is important as a curriculum, they cannot rely on CAPS to prepare for lessons. When asked if they can teach without textbooks, they felt that textbooks are more important than CAPS as they cannot teach without textbooks. Teachers regard the CAPS document as a skeleton which provides them with topics to be taught in each grade. Miss Gusha had this to say:

*“No, you cannot teach using CAPS only, CAPS is more like a skeleton (bones only) in order for a learner to understand what you are saying, you need to add meat (content) on the bones then learners will understand”.*

Miss Gusha expressed her views with regard to the shortage of information about the topics in the curriculum. She mentioned that CAPS does not have detailed information about the topics. Content to be taught is found in the textbooks especially when introducing new topics:

*“The content comes from the textbooks, so you cannot teach without a textbook or let me say you cannot introduce a lesson without a textbook because I use textbooks more when I want to introduce a new topic or a new term”.*

Teachers see the CAPS as a guideline of what to teach and when to teach it. In the CAPS, there are annual teaching plans which highlight the important sections that need to be taught in a particular topic. Teachers added that these teaching plans do not have detailed information about the topics and clear definition of Accounting concepts:

*“No, I don’t think it’s possible, CAPS is like a map, it tells you where to start and where to end. CAPS have topics that need to be covered, there is no other information”.* (Mr Ndlovu)

*“In the CAPS there are teaching plans. They give guidance, they do not explain concepts”.*  
(Miss Nyathi)

Another participant, in agreement with these views strongly emphasised that it is impossible to teach without a textbook:

*“Baba, According to my point of view, without a textbook, I don’t see any teaching possible. No matter what you may have, you can never teach without a textbook”.* (Mr Josephs)

The follow-up question then inquired why he believed that he cannot teach without a textbook, Mr Josephs added that Accounting terminology is explained in the textbooks while in the CAPS these terms are only mentioned.

The responses above showed that teachers recognised textbooks as the main valuable source of information that can be used for teaching.

### **4.2.3. Textbooks as the source of information for teaching and learning**

Teachers regard textbooks as a valuable source of information. They mentioned that textbooks contain detailed information about the content to be taught. The teachers acknowledged the need for textbooks in teaching Accounting. They believe in the use of textbooks as they have stated that textbooks breakdown information into pieces that can be understood by learners easily and it explains all the concepts that are used in Accounting. Most importantly learners and teachers find in-depth information about the topics in the textbooks. Miss Gusha said:

*“In accounting, textbooks explain all the concepts that are used in Accounting and it is where the gist of the content stays”.*

Accounting is a discipline which requires consistent practice due to its practical nature. This implies that the subject requires frequent application exercises to give learners an opportunity to apply their knowledge of concepts, to apply processes and procedures. Teachers mentioned learners need to be given activities to practice what has been done in class and it is important for textbooks to have activities. These activities are found in textbooks:

*“The activities for learners are found in these textbooks. In Accounting, you need to be hands-on as you cannot learn it through memorisation. It very impossible for one to teach Accounting without a textbook”.* (Mr Ndlovu)

*“Accounting is a practical subject, practical subjects need activities, the activities are found in these textbooks”.* (Mr Gusha)

*“While the textbook gives you more information about the topic that needs to be covered, they further give activities based on that particular topic”.* (Miss Nkomo)

In Accounting understanding of the concepts is important for learners to be able to interpret financial information. Unanimously, Accounting teachers agreed that textbooks provide a detailed explanation of the unique concepts which are not explained in the CAPS:

*“Accounting uses it unique terms when refereeing to something and those terms are found in the textbook and they are explained there”.* (Mr Nyathi)

This view was further strengthened by the view of yet another Accounting teacher who apparently echoed that understanding of Accounting concepts depends on the information found in the textbooks:

*“Textbooks give learners depth knowledge about Accounting unique terms. In order for one to understand Accounting, he must understand the jargon of Accounting and the jargon is explained there in the textbooks”.* (Miss Nkomo)

Most of the teachers use textbooks to introduce their lesson. As they have said that the textbooks lay a solid foundation during the introduction. During the interview, teachers shared their views as to when it is important to use textbooks during teaching and learning:

*“Accounting textbooks are very good when it comes to the introduction of the new topic and they give learners a full background of the topic that is being introduced”.* (Mr Ndlovu)

*“I use textbooks more when I want to introduce a new topic or a new term”.* (Miss Gusha)

Mr Nyathi was very particular about the detailed information provided by the books when introducing the topic Companies by advising that:

*“When you are introducing Companies in Grade 12, you can use the textbooks because it explains all the important details about the companies from the formation of companies, all the documents that are needed and why financial statements are important in companies”.*

The above responses indicate that teachers are more dependent on textbooks during the introduction of new topics. The reliance of teachers on these textbooks tells us that they trust their textbooks as they have stated above that textbooks lay a solid foundation during the introduction of a new topic. This shows that teachers regard textbooks as the main source of information in teaching and learning of Accounting. They emphasised that textbooks contain valuable information and more knowledge about the topics. These teachers are using textbooks during their teaching, however, they do not use them throughout the topics that they are teaching within Accounting. In ensuring that they get more information they end up using different textbooks in their teaching.

#### **4.2.4. The choice and the number of textbooks used by teachers**

When asked about the number of textbooks they use in teaching Accounting, teachers indicated that it is important to use different textbooks even though one textbook is prescribed for learners, teachers use more than one for varied reasons. Mr Nyathi echoed that he is using more than one book because they explain topics differently:

*“I use two textbooks which are Top Class and New Era, I use them both depending on the topic that I am teaching”.*

Miss Gusha indicated that she uses all three textbooks when preparing for the lesson. Because other textbooks have good activities, she uses them for classwork, and she uses other books for take-home activities for learners to review what has been done in class:

*“When I introduce the lesson I use all of them, I incorporate their examples in my teaching. What I am trying to say is that all of them play a role in my teaching during the introduction of the lesson and during classwork or homework for learners”.*

Teachers have their own different criteria when it comes to choosing a textbook. They look at different aspects in the textbooks for them to choose one textbook over another as they value the use of the textbook in teaching Accounting. When teachers asked how they chose the textbooks they are using, they all mentioned that their selection of the textbooks they are using was dependent on the number of activities the textbook has:

*“I check the number of activities because I don’t want to rely on the textbook that has fewer activities for learners”.* (Miss Gusha)

*“If the textbook has many activities for learners and has a good sounding introduction I often go for that textbook”.* (Mr Josephs)

Since Accounting is a subject with its own unique language, Miss Gusha further stated emphatically that her selection is always based on the way in which the content is simplified in the textbook:

*“Well, when I am selecting the textbook, I firstly look at how the textbook is simplified in a manner that can be understood easily by the learners”.*

Mr Nyathi indicated that his choice of a textbook is based on the structure, layout of the chapters and information. For Mr Nyathi, good textbooks should help learners to understand concepts by providing a detailed explanation of new concepts:

*“When choosing the textbook, I normally check the layout of the textbook, how they structure their information and chapters. E.g. when you looking at manufacturing topic of New Era, they start with concepts that are used in Manufacturing”.*

He added that good textbooks should also provide learners with basic activities to consolidate the learning of new concepts and allow learners to grow gradually within a topic:

*“The textbooks I use to start with match column A and Column B. New Era grow learners gradually while others throw learners in the deep end. This is what I look when choosing a textbook”.*

While other teachers had leeway in terms of the choice of textbooks they use, Miss Nkomo and Mr Ndlovu were not allowed the opportunity to exercise their opinion in the choice of the Accounting textbooks they are using to teach. Miss Nkomo is not satisfied with her book and is still using the textbooks that were bought in 2013 before she arrived at the school. As a result, she is thinking of changing the book because it does not provide enough information:

*“I did not choose them but they were there at my school when I arrived. I want to change the book because it does not explain other terminology”.*

While Mr Ndlovu was in school when the new textbooks were bought, he did not have a say in the choice of them, only the Head of Department had to decide on the textbooks to be used in Accounting:

*“I did not choose them, they were given to me by the departmental head of commerce. I was not asked to choose the book”.*

Mr Ndlovu expressed his concern about the choice of the book he is using in Grade 12. Although he was in school, he was not consulted when the book was purchased.

This shows how teachers view the importance of the textbook in the teaching and learning of Accounting. Some teachers have their own criteria for choosing the textbooks that they are using. They look for different aspects when choosing a textbook. Some teachers chose the textbooks themselves in their teaching and some did not but they still value the textbooks.

#### **4.2.5. The correctness and the newness of content**

When asked about the correctness of the textbooks, teachers indicated that some textbooks are outdated and still use the language that is no longer used in Accounting given that Accounting is the subject that is affected by the changes that happen in the Accounting profession globally. Teachers shared the following views about the newness of content in textbooks that they are using for teaching:

*“Right now the textbooks that we are using need to be updated as there is a change that has happened in the Value Added Tax (VAT). I believe that learners need to be examined about things that happen in their real world and they all know that VAT is 15% but the textbooks still require them to calculate at 14%”. (Miss Gusha)*

As these textbooks are outdated, some teachers feel that they may confuse learners when they get to university as they used outdated terminology:

*“These textbooks can confuse learners when they are to varsity because these textbooks that are being used in schools are not updated they still use the old terminology of income statement while in varsity they use the current terminology of the statement of comprehensive income”. (Mr Nyathi)*

*“The textbooks that I am currently using do not have the new concepts and the new terms that are being used in accounting for instance in the textbooks they still talk about balance sheet instead of a statement of financial position” (Miss Dube)*

Miss Dube added that other textbooks show the latest information in terms of the current Accounting terminology. She is of the view that the reason other textbooks are not updated is that the CAPS is still using old terminology:

*“New Era is up to date. Maybe the reason why others have not updated it because of the department itself, they do not incorporate these new terms in CAPS itself”.*

Differing with Miss Dube, Mr Josephs states that the textbooks that they are using do not correspond with CAPS with regard to language that is being used. He acknowledges the partial update that reflects on CAPS as he states that CAPS sometimes uses the updated language while the textbooks still use the outdated terms:

*“These textbooks are not updated in some cases they speak a different language with CAPS, CAPS is talking about financial indicators but the textbook is talking about ratios”.*

Teachers further acknowledge the inclusion of the new topic which is buyback of shares in these textbooks. However, they still felt that textbooks do not provide enough information on this topic as it is a new topic that is introduced in Grade 12. Mr Nyathi shared the following about the shortage of information on this new topic:

*“With regards to buyback of shares, they do have the buyback because the new content requires those textbooks to have buyback of shares but there is little that has been said about the buyback”.*

Another participant shares similar experiences with regard to inadequate information on buyback of shares. Miss Gusha believed that all these textbooks are lacking when it comes to the buyback of shares as a new topic. She felt that there is more that needs to be added given that this is a new topic that starts in Grade 12, unlike other topics:

*“For example in the companies there is very less that has been said in all textbooks are the buyback of share in the introduction of the buyback. This is a new topic that I believe need to be explained explicitly to learners and the teacher and that is the reason why I end up fishing for information in other sources”.*

The lack of sufficient information forces her to look for more information in other sources. However, Miss Dube was concerned that if the textbooks are updated frequently, her school would not afford to buy textbooks every year when changes are taken into consideration by updating textbooks:

*“Even if they are updated every year my school will not afford to change accounting textbook every year”.*

Even though some schools cannot afford to buy the updated textbooks every year, all teachers agree these textbooks need to be updated.

#### **4.2.6. Reliability of authorship**

During the primary interviews, teachers did not raise any concerns about the errors that are found in the textbooks that they are using. After initial interviews, teachers were asked to analyze textbooks according to the conceptual framework used to frame the study. Teachers’ responses to follow-up interviews indicated that there are errors found in the textbooks which affect the correctness of the content. The errors that are found in the textbooks make learners be reliant on their teachers for support. These errors deny the opportunity of being independent. Miss Gusha revealed that these errors make learners rely less on the textbook and to some extent doubt teachers’ knowledge about the subject:

*“Again there are some errors in these textbooks and the presence of errors makes learners to doubts the textbooks because they find it hard to trust something errors and this further makes them not to be independent they will also need a teacher to refer to as the textbooks are denying the opportunity of becoming independent”.*

Concurring with Miss Gusha, Mr Josephs and Mr Nyathi shared that these textbooks are disadvantaging the same learners that they are expecting to develop critically as they are not free from errors:

*“Again these textbooks have errors that are confusing the very same learners that are supposed to be developed critically”.* (Miss Gusha)

*“ you find that the in the instruction they will tell you that the accounting period ends on 30 September 2009 but in the adjustment, you find that it no longer end on the 30 September but it ends of 28 February”. (Mr Nyathi)*

Mr Ndlovu revealed that some of the textbooks lack coherence as they have information on one topic that is completely different from other textbooks which confuse learners and novice teachers. He demonstrated the lack of coherence by quoting an example from the book he is using:

*“At some point you will find textbooks saying completely different things about one topic, for instance, in Grade 11 in the manufacturing you find that a textbook will tell you that screws that are used to manufacture a desk are indirect material and when you check with Grade 12 textbook it regards the same screws as direct material. This not only confuses the learners but it also confuses the novice teachers”.*

He further revealed that according to his view these textbooks are not giving learners the opportunity to relate to things that happen in their real-life situation:

*“With regards to real life situation this textbook is limiting learners to think only about what is written on it as at some point limiting learners to relate to this that occurs in their real-life situations”.*

However, teachers' views on the reliability of readership indicated variation in terms of learners' exposure to real life experiences. Mr Nyathi mentioned that his textbooks allow learners to relate to things that they see every day. Moreover, they give learners the opportunity to be independent:

*“The textbooks that I am using they relate to things that my learners see on a regular basis, especially the New Era. New Era when making examples in Manufacturing they use examples that include the manufacturing of blocks and the direct material will be sand and cement and the learners know these things and they understand much better”.*

Other teachers indicated that the textbooks do not correspond with the teacher's guide. They outlined that there are examples and calculations that are used in the textbooks that do not, in some cases correspond with the solutions that are found in the teacher's guide:

*"Sometimes you will find that the textbook does not correspond with the teacher's guides and sometimes you find that they have just made a spelling error sometimes when referring to 2011 they write 20011". (Miss Dube)*

*"In most cases, you will find them in the examples that are used or in the teacher's guide. In most cases, the calculations that they often do, do not correspond with the answers in the teacher's guide". (Mr Ndlovu)*

The above-mentioned errors and the textbooks not being updated, makes some teachers doubt the authors of these textbooks. Teachers outlined that they doubt if the author proofread the textbooks before they were published. Mr Nyathi said:

*"This textbook has a lot of writing errors, I doubt that authors check the errors before submitting it for printing".*

Although teachers identified errors in their textbooks, they did not raise concerns about the credentials of authorship. During the follow-up interviews after they were given a chance to analyze the textbook, they were of the view that authors need to display their credentials in their textbook with the intention of increasing the reliability from the user. Mr Nyathi revealed that some of the textbooks that they are using do not have any credentials of the authors. The absence of the credentials makes teachers not fully trust the authenticity of the textbooks:

*"Currently, these textbooks are written by just B. Smith and his qualifications are not written and it makes me as a teacher not to rely greatly on it and I even doubt the authenticity of the textbook". (Mr Nyathi)*

Miss Gusha is of the view that the authors of the textbooks need to display their credentials to indicate the level of specialization of the authors. This will ensure that the information provided in the books is reliable:

*“In terms of title or credentials of the authors, it is very important for an author to display them in their textbooks because it increases the liableness of the textbook”.*

Teachers further revealed that a textbook that shows author qualification speaks volumes on the authenticity of the information in the textbook:

*“If the textbook is written by someone who did BCom Accounting, Bcom Honours and M com, you just know by looking at his or her qualification that this person knows Accounting and he is relevant to the subject and therefore I can trust and buy his textbook”.* (Mr Josephs)

*“The textbook that is written by a Professor or Doctor or someone who holds a master’s degree in Accounting will appeal to the public, it will be trusted because the people who wrote it are people who are tried and tested in the field of accounting”.* (Miss Nkomo)

Miss Dube believed that the textbooks should also include credentials and where the author is currently working. She is of the view that the author’s current works speak to the authenticity of the textbooks and she believes that the users have the right to know about the author.

*“ In some textbook, they even include where the authors are currently working and that again brings that trust to you as a reader because you can see that the author of the textbook is in a field where all new information about the subject reaches him or on time”.*

Some of the teachers do acknowledge and appreciate some textbooks that have displayed the credentials of their authors and teachers have shown their praise towards the textbooks and trust the information provided:

*“It only New Era that displayed the qualifications of the authors, some are CAs and you can see that the authors of New Era, they know Accounting and they live Accounting, that’s the assurance that I like”.* (Mr Josephs)

The above-mentioned aspects are being used by teachers to grade the trustworthiness of the textbooks that are written by different authors.

### **4.3. GUIDANCE AND SUPPORT PROVIDED BY TEXTBOOKS**

This theme explains the guidance and support given by the textbooks to both teachers and learners. A textbook is expected to support and guide the users for them to get the best out of it and achieve the outcomes that are required by the curriculum. The findings revealed that there is less support that is given by the textbooks; as a result, teachers end up relying more on other support materials for guidance. This theme presents data on how the textbooks help teachers draw from learners' experience and prior knowledge when teaching new content. It also discusses the visuals that are provided by textbooks in supporting teaching and learning. The theme further presents findings on guidance and support provided by textbooks in explaining new concepts. Lastly, the theme presents data on how the structure of the textbooks helps in teaching and learning of Accounting.

#### **4.3.1. Drawing from learners' experience and prior knowledge**

The use of learners' experience is regarded as the fundamental strategy when clarifying new knowledge as Accounting is a subject with unique terminology which is sometimes difficult to explain.

When teachers asked if textbooks encourage learners to draw from their experience to help in learning new knowledge Miss Nkomo indicated that not all the textbooks allow learners to refer to their experience. However other textbooks use examples that are familiar to learners:

*“Not all of the textbooks that I am using allow learners to draw from their own experience. Some textbooks when doing examples or problem-solving questions, they use familiar names of the businesses that are known by the learners. Some of these textbooks use unfamiliar examples to explain the concepts”.*

Miss Nkomo further outlined that some of these textbooks allow learners to use their experience as they use examples from what learners see or practised almost every day:

*“These textbooks when making an example they will always make an example out of something that these learners see almost every day e.g. renovation/extension of the store & returning goods that are damaged. Learners see such things happening and even themselves to some extent they have return goods to store where they normally buy in”.*

In consensus with Miss Nkomo, Mr Nyathi added that some textbooks that he uses allow learners to apply their experience. When answering a question that asks, “How does this textbook help learner draw from their own experience?” he revealed the following:

*“New Era when making examples in Manufacturing they use examples that include the manufacturing of blocks and the direct material will be sand and cement and the learners know these things and they understand much better”*’.

Teachers further added that when new concepts are explained in textbooks, they normally use examples that are familiar to learners.

*“...For instance like buying a car on credit and the customer will pay equally monthly instalments. Those are the things that learners know that if you purchase a car in most cases you normally purchase it on credit and you pay certain monthly instalments for a certain period of time. Such things you find them in the cash budget where the business purchase a car and pay equal monthly instalments”*. (Mr Ndlovu)

When it comes to learners’ experiences all the teachers believed that textbooks that they are using allow learners to relate to their experience. However, they have also outlined that textbooks are not the same, therefore it depends on the textbook that is used by the individual teacher. Furthermore, referring to learners using their prior knowledge, teachers’ shared similar views which are centred on textbooks being supportive to learners. Teachers revealed that these textbooks explicitly inform the user that this information was done in the previous grade:

*“In the introduction of financial statements, you will find that they remind learners that in Grade 10 and 11 they were introduced to the financial statement. That line makes the learner know that this not a new thing, I have done it previously”*. (Miss Gusha)

Mr Josephs revealed that in some textbooks it is stated, and learners are informed that they have covered a particular topic in the previous grade:

*“You see when you start a chapter they normally say Grade 10 revisions, when teaching in Grade 12 they tell you that this is Grade 11 revision and they give two or three previous Grade work”.*

Mr Josephs further said that learners are also given revision activities to remind them of the previous knowledge and to assess their readiness for the new chapter:

*“They also give two or three activities from the previous Grade. For example, the Cost Accounting is started at Grade 10 & 11 and then in Grade 12 the textbook that I am using, has activities from Grade 11 and Grade 10 work”.*

Teachers shared the same view regarding the textbooks that they are using to teach. They have shown that these textbooks guide the learners when it comes to relating the content to their daily life experience and they further allow learners to draw from their prior knowledge.

#### **4.3.2. The use of visuals in teaching and learning new concepts**

A textbook is expected to guide and support the teacher and learners on how to use it for them to get better outcomes upon the use of the textbooks. The use of visuals is crucial in emphasizing new information. With regard to guidance and support provided by visuals, teachers shared their different views on how textbooks support teaching and learning.

Teachers responded differently when asked how these textbooks that they are using assist them in knowing how important the information in Grade 12 is. Miss Nkomo and Miss Dube revealed the following:

*“There is nothing that is tell me that this information is important”.* (Miss Nkomo)

*“When it comes to that, these textbooks do not allow us to see that this concept is important”.*  
(Miss Dube)

Teachers indicated that in the absence of an indicator in some textbooks they rely on the examination guide to see that this particular information is important:

*“The only thing that assists to see that the concept is important is the examination guideline. In the examination guideline, they tell you exactly what needs to be understood by learners, whatever that has been mentioned in the examination guideline I regard it as important”.*  
(Miss Dube)

Some teachers including Mr Ndlovu stated that their textbooks have little indicators that assist them to see that this information is important. They have mentioned bold words that are used to show that these concepts are important:

*“Well in these textbooks there is a very minimal indication, you will find that in the manufacturing they write in bold the word break-even point then after there is no much explanation”.*

Additionally, Miss Gusha shared the same view with Mr Ndlovu, who said:

*“In the New Generation, they use bold words”.* (Miss Gusha)

During follow up interviews, when teachers were given a chance to analyze the textbooks, they revealed the following:

*“If the concepts are written in bold, it sends a message to the learner that this word is important”.* (Miss Gusha)

*“Sometimes they write words in bold and you know that the word is important”.* (Mr Nyathi)

While other teachers are guided by bold words that are used in the textbooks some teachers indicated that their textbooks have key boxes or word boxes that assist them in identifying that the information is important. Mr Nyathi and Miss Gusha revealed that they are guided by key boxes:

*“New Era makes it easy for me because they have those square things on the side where they explain a term”.*

*“Sometimes they put whatever they are explaining in the box”.*

Miss Gusha after being given an opportunity to analyze her textbooks revealed the following during the follow-up interviews:

*“If the concept is written in the sides of a textbook it also draws the attention of the learner and the teacher”.*

Additionally, Miss Nkomo revealed that the textbook that she is using also has graphics in the form of pictures. These pictures assist her in identifying that the information is important:

*“There are pictures that are used in the New Era sometimes they guide me to see that this information is important but pictures are not found in other textbooks”.*

Miss Gusha shared a similar view with regard to the visuals in the New Era by indicating that in this textbook there are cartoons:

*“Sometimes they even put a cartoon they are telling you to not forget whatever term”.*

Miss Gusha further alluded to what type of cartoon that is being used in one of the textbooks that she uses for teaching accounting:

*“In the cash flow statement where they have a format of cash-flow statement, there is a cartoon of an elephant that is written don’t forget this format. That on its own makes me know that this information is important”.*

After teachers were given the opportunity to analyze the textbooks, some teachers returned with different views. Miss Nkomo revealed the following:

*“The visual supports are there especially in the New Generation, I am really happy about them because they have used a picture of the elephant and the words don’t forget”.*

She further showed that she understands the meaning of the graphics used:

*“This graphic plays a huge role because it explains itself, an elephant is an animal that we are told that is very sharp memory wise, the learners must also be sharp as the elephant”.*

Teachers believed that the picture stays much longer in the memory of the learners and learners of today understand if they are taught through visual aids:

*“We cannot deny the fact that the learners of today understand better if they see what you are talking about because a picture stays much longer in memory”.* (Mr Ndlovu)

Teachers were of the view that graphics need to be included in the textbooks as they play a huge role when introducing a new topic:

*“During the introduction, I believe that a picture plays a huge role when you are introducing manufacturing, have a pic of raw material, pictures of direct labour or if there are no pictures try to use another form of graphics”.* (Mr Ndlovu)

Seconding Mr Ndlovu, Miss Dube sees the need for graphics to be incorporated in the textbooks that are used to teach Accounting. She views graphics as an important aspect and assists the teacher during teaching and learning:

*“One of the thing that I think is most important is the graphics that indicate that this is important so that we as a teacher will emphasize more when we are teaching”.*

This shows that all textbooks are not the same and thus why most of the teachers use more than one textbook in their teaching. Responding to the question, “How do you know how deep you have to go when you teach a topic?” most teachers shared the same view regarding the question:

*“There is nothing in the textbook that guides me on how deep must I go with the teaching”.* (Mr Nyathi)

*“There is nothing that is indicating in the textbook”.* (Miss Dube)

Teachers indicated that where the textbook is not giving a guide, they turn to use the examination guideline:

*“I check examination guideline, what the examiners are going to test on that particular topic”.* (Miss Gusha)

*“As I have said above, examination guideline is the major tool as textbooks are not indicating anything”.* (Miss Nkomo)

Some teacher indicated they use their own experience and the understanding of the subject to know how deep they must go in teaching a particular topic. Mr Josephs is one of the teachers who use his experience to guide him during his teaching in the absence of guidance from the textbooks:

*“There is no specific instruction but as the Accounting teacher, I know all the topics that I need to go deep when teaching them, I use my experience”.*

When some teachers find something challenging to them during preparation, they resolve they need to go deeper into that topic:

*“During the time of preparation for the lesson if it happens that I find a certain activity challenging. It when I see that I need to go deep when explaining in class as the activity gave me a challenge as a teacher”.* (Miss Gusha)

Although textbooks supported teachers in emphasizing important information, textbooks were found wanting in alerting them on the level of difficulty of topics. Teachers ended up relying on the examination guidelines.

### **4.3.3. Guidance and support in learning new content**

Teachers were asked if the textbooks they were using give them guidance when introducing new content. Teachers recommended their textbooks strongly during the introductory phase of the new topic. They regarded their textbooks as valuable tools when it comes to introducing new topics. Responding to the question, “How do these textbooks help when

introducing a new chapter?” teachers strongly believed in the textbooks they were using to teach. They praised the textbooks by stating that:

*“New era start by laying a good solid foundation of that new topic e.g. in the companies, they start from defining types of companies, registration of companies, types of shares, etc. I am following the introduction that is in the textbook then after giving activities that are aligned with the textbook introduction”.* (Mr Nyathi)

Concurring with Mr Nyathi, Miss Nkomo and Miss Dube also highly applaud these textbooks as far as the introduction is concerned:

*“These textbooks especially Top Class and New Era introduce some of the new topics nicely, so I go with the introduction that is written in the textbook”.* (Miss Nkomo)

*“I just follow what is written in the textbook because they have good introduction especially top class. I just follow the textbook and prepare more examples that I will use in class on top of the ones that are in the textbooks”.* (Miss Dube)

Most teachers fully agreed that these textbooks played a huge role during the introduction of new topics. Mr Josephs further concurred with other teachers as he said that it allowed him to introduce new topics expertly as it grants him that opportunity to expand when explaining the new topic:

*“Mr, this textbook at the beginning of the chapter they start by defining companies, the formation of companies with their unique ledger accounts. When I am introducing a new topic like companies, I start by explaining the theoretical part of companies. When I have explained the theory part I find it easy to explain the practical part”.*

Mr Ndlovu explained that before he introduced the new topic, he first compared his textbooks and checked which textbook explains the best then selects that textbook. Having more than one textbook allowed him to use a much more flexible approach:

*“Firstly I check which textbook that explains better than the other, I check if the textbook is explaining step by step if it doesn't so I don't pick it. Then after I stick to the chosen topic*

*then also incorporate examples that are used in another textbook so that I have will more than enough examples during the introduction of the new topic”.*

Miss Gusha found it difficult to introduce new chapters using her prescribed textbook as she stated that it has insufficient information, therefore she cannot rely on one book. Like Mr Ndlovu, she consulted other books when preparing:

*“They don’t help me that much as I always fish for information from other sources in to be fully prepared for a new lesson. The information is there but I think it is not sufficient for my teaching and that is the reason why I sometimes combine all of them during the introduction of the new topic”.*

Teachers added that some textbooks provide a glossary that explains all new concepts:

*“At the back of the textbook, there is a glossary page starting from page 557 – 571. This page explains all the unfamiliar concepts that are used in accounting”.* (Mr Josephs)

*“They do have them in the glossary and helps with definitions”.* (Miss Nkomo)

Most teachers benefitted greatly from these textbooks during the introductory stage. It was noted that some teachers found it hard to work with one textbook when preparing to introduce new topics as the information was insufficient in some cases and that compelled them to use more than one textbook.

#### **4.3.4. Guidance and support provided by the structure of the textbooks**

The way in which the textbook is structured should be able to provide guidance and support in teaching and learning of new content. After the follow-up interviews teachers were of the view that a textbook should have a table of contents that is going to assist the users to navigate easily when looking for certain topics in the textbooks. It also gives an indication of topics that are covered in the textbooks. Teachers shared that it saved them time as it gave them the opportunity to navigate directly to a specific section of an online document:

*“A table of content assists both teachers and learners greatly when they want to find a certain chapter or page in the textbooks”.* (Miss Gusha)

Mr Josephs finds the table of contents valuable as it saves time for teachers:

*“It saves us time as teachers because we just check on it and then we know exactly where to find the topic that we are looking for.”*

He further indicates that a textbook with a table of content shows professionalism:

*“Most importantly a textbook with a table of content shows a certain level of professionalism in it”.*

During follow-up interviews, teachers shared similar views about the textbooks’ introduction. Some teacher found the introduction of the textbook useful as it is where the author of the textbook instructs and enlightens the user of how to use the textbook:

*“The introduction I find it important because in the introduction of the textbook, it’s where the authors of the textbook tell you as the user, how you should use their textbooks”.* (Mr Josephs)

*“The introduction is very important because it serves as a guide, it guides the users of how they should use it and what are things that are expected in this textbook”.* (Mr Ndlovu)

Teachers expressed different views in terms of their responses to question on the guidance of knowing if they have covered everything:

*“The textbook I use has something like a checklist especially New Era, where they tell you that these are the things that you should have covered in this chapter”.* (Mr Nyathi)

*“It only New Era that lists the topics that you were required to cover at the end of each topic”.* (Miss Nkomo)

*“They have something that is almost similar to the checklist but only New Generation, Tops class does not have it”.* (Mr Ndlovu)

Some of the textbooks that are being used by teachers do not show teachers if they have covered everything that needs to be taught in a particular chapter. Miss Dube said:

*“Two of these textbooks they do not help me to see if I have covered everything”.*

In the absence of such support, some teachers tend to rely on the annual teaching and the examination guideline to check if they have covered the examinable topics:

*“No, I only check in CAPS/ATP and the examination guideline if I have covered everything that needs to be covered”.* (Mr Josephs)

Teachers found the absence of the checklist on the textbooks they were using to teach as a disadvantage to both learners and teachers as it denies them the opportunity for self-evaluation:

*“The absence of checklist speaks volume because a checklist is used to verify if you have covered everything that you need to cover in the particular topic”.* (Mr Ndlovu)

*“It is important as per my view to have a checklist that serves as a self-evaluation tool to teachers and learners”.* (Mr Josephs)

Teachers revealed that the absence of a checklist does not only disadvantage the teacher because the teachers have ATP but it disadvantages learners more because they do not know what exactly was supposed to be covered in a particular topic:

*“The absence of the checklist on these textbooks disadvantages learners because learners at the end of the chapter, they don’t know what was supposed to be done in class, the only person who knows is the teacher with the help of ATP or examination guideline”.* (Mr Nyathi)

*“ I only check with my ATP, Exam Guide then I will know that I have covered everything that needs to be covered in that chapter. I am not sure if they do have a checklist but Top Class does not have it, I am sure of that”.* (Miss Nkomo)

During the follow-up interviews after teachers were given the tool of analysis of this study raised the following about the checklist which serves as the support to the teacher:

*“The checklist is also important because it guides or assists the teacher when checking if he did cover a certain aspect or not”.* (Mr Josephs)

*The checklist is very important and it should be included in all textbooks.* (Mr Josephs)

Sharing the same view is Mr Ndlovu who indicated that the checklist works as a self-evaluation tool and it must be included in all textbooks:

*“It is important as per my view to have a checklist that serves as a self-evaluation tool to teachers and learners. Learners need to be given a chance if they have learned everything that is supposed to learn in that particular topic”.*

Miss Dube indicated that there is a huge relationship between the objectives of the chapter and the checklist. It is of utmost importance for the textbook to have these two aspects. She further supports the inclusion of objectives of the chapter and the checklist. She was of the view that the inclusion of both objectives and checklist would somehow reduce teachers' heavy reliance on ATP:

*“A checklist goes hand in hand with the objectives of the topic, I strongly believe that a textbook must have objectives at the beginning of the chapter and checklist at end of the chapter that will make teachers not to rely on their ATP more than they rely on the textbook”.*

Some of the textbooks that are being used by these teachers allow them to see if they have covered all the topics that they are expected to cover.

#### **4.4. GUIDANCE AND SUPPORT IN TERMS OF ASSESSMENT TASKS**

This theme addresses the nature of activities that are found in the textbooks that are used by teachers during the teaching and learning of Accounting. The theme further presents data on guidance and support provided by the textbooks in preparing learners for external examinations and in terms of changes in external examination papers. The findings revealed

that these textbooks do not have enough activities to prepare learners for external examination. The findings further revealed that the questioning style and the level of difficulty of these activities are different from one of the external examination papers.

#### **4.4.1. Number of activities found in textbooks**

Teachers were asked if their textbooks provide them with enough activities to do in class and to review what had been done in class. Teachers were concerned about the number of activities found in the textbooks. They mentioned that the activities are insufficient to help learners review what they have learnt:

*“The activities are not enough as I have stated earlier on that you will find that CAPS requires you as the teacher to give learners eight activities but when you check the textbook you find five activities”.* (Miss Gusha)

*“The activities are minimal and sometimes requires us to do maybe four activities on a certain topic but when you check on the textbook there are only four exactly activities”.* (Miss Nkomo)

Teachers mentioned that they used other support resources to give learners more activities to review the topic because there are insufficient activities in their textbooks. The shortage of activities in the textbooks compelled teachers to rely heavily on previous examination papers to expose learners to questions found in examinations:

*“At some point, I end up using previous question papers not just because I want to familiarise learners with the external examination but just because these textbooks are very poor when it comes to activities”.* (Miss Gusha)

*“The reason why as teachers we end up using other support materials is the shortage of activities that is the reason we rely greatly on the use of previous question papers”.* (Miss Nkomo)

In a similar view with Miss Nkomo, Mr Josephs shared the following:

*“You will find that in some cases there are only four activities that need to be done but I feel that my learners still need more because they haven’t grasped what is being done, it is where I use previous question papers as the activities will be exhausted early”.*

Mr Nyathi mentioned that the textbooks he is using are not in line with the requirements of the Annual Teaching Plan in terms of the number of assessments for each topic. He felt that textbooks should have more activities to help learners understand definitions:

*“For example, the ATP requires teachers to do a minimum of two activities on the definition of concepts that are used in companies but when you check on the textbook Top Class they only have two activities that are related to that and they only explain ten concepts out of seventeen concepts.”.*

Teachers felt that textbooks prescribed for learners do not have enough activities for learners to review and practice what they had learnt in class. There were very few activities which do not cater for all learners needs in terms of understanding the new content. While the number of activities to be done is mentioned in the Annual Teaching Plan and the CAPS, textbooks are not in-line with those stipulations.

#### **4.4.2. Support in preparing learners for external examinations**

Teachers share the same sentiments with regard to the support given by textbooks in preparing the learners for external examination. They indicated that their textbooks do not help them in preparing the learners for external examination and further mention that the questioning style that is found in the textbooks is different from that found in external examinations. Teachers shared the following when responding to the question, “Do the textbooks that you are using prepare learners for external examination?”:

*“These textbooks on their own are not and cannot prepare learners for external examination”.* (Miss Nkomo)

*“They don’t when you check the question papers you normally find questions that are completely different from what is in the textbook”.* (Miss Gusha)

*“The style of questioning cannot be compared with external examination style”.* (Miss Dube)

Mr Josephs was of the view that textbooks need to be supplemented with other materials to prepare learners for external examination, however, he added that he was using other support material to expose his learners to other different questioning styles:

*“I want you to note that I also use previous question papers as I have stated earlier on that I want to expose my learners to different questioning style. Yes, this textbook that I am using prepare learners but it needs to be supported by other materials as I have stated above”.*

*“As I have said they do not have enough activities, therefore, they do not prepare learners for external examination. Again the activities that they have are not examinable activities and that is why I use other support material so that I can prepare my learners for external examination”.* (Mr Ndlovu)

*“No, as I have said above that the activities that are in these textbooks are not examinable so I cannot use them alone, I need to include accounting previous question papers”.* (Miss Dube)

Teachers also expressed their concerns on the level of challenge of the activities found in the textbooks. They indicated that even the cognitive levels of activities that are found in these textbooks are different from the cognitive challenge of the questions in the external examination papers. Assessment tasks found in the textbooks do not challenge learners cognitively as there is a shortage of higher-order cognitive questions:

*“Majority of the activities that are found in the textbooks are much simpler than the questions from external examination. They do not challenge learners”.* (Miss Gusha)

*“In the study and masters, they don’t have enough activities, their activities are less and they do not cater to all the levels of cognitive demand”.* (Miss Dube)

*“They’re very few activities that are based on high order question they do not even reach three activities per topic. Meanwhile in the external examination paper normally comes with*

*high order question consist of 30% in the examination paper, to me that is a lot of marks”.*  
(Mr Nyathi)

Teachers were asked if textbooks help them to equip learners with problem-solving and analytical skills that are important in Accounting as the subject is no longer about the numbers, but it emphasizes analysis of financial information. Teachers shared the following:

*“When it comes to managerial part and analysing financial information Top Class does it for me because on each and every chapter they give activities that require the reasoning and understanding from learners, but it is not enough”.* (Miss Gusha)

Mr Josephs added that the sections on internal control majors under each chapter give learners an opportunity to solve financial problems although the activities are insufficient to equip learners for examinations:

*“Mr, if you can check in each and every end of the chapter in this textbook, there is a part where it is written internal control. This is where learners are given a chance after all auditing and financial statements of companies to do problem-solving. I cannot say it is enough to prepare learners for examination”.*

In a similar view with Mr Josephs, Miss Dube outlined that the textbooks that she uses equip learners with problems solving skills as well as analytical skills. However, she still had to use other material to equip learners with these skills:

*“Top Class and New Era, the activities that are in these two textbooks are based on calculation, the theory of accounting and analytical. At the end of every chapter and sometimes at the beginning of the chapter they test learners if they understand the possible reasons that make the company enjoy the tax reduction benefits or the reasons that may be brought by the lack of advertisement in the company”.*

Mr Ndlovu is also of the opinion that activities found in the textbooks do not challenge learners adequately, as a result, she uses previous examination papers to allow learners an opportunity to practice questions at different levels of difficulty:

*“No they don’t have enough activities and their activities do not have all the levels of difficulties and that is the reason why the majority of teachers who are teaching accounting relies more on the use of previous question papers because they have all the levels of difficulties and that assist learners a lot during the preparation of tests”.*

Moreover, teachers stated that because of a shortage of activities with an adequate level of challenge in the textbooks, they end up using other support material like previous question papers and study guides with the intention of preparing their learners for external examination papers:

*“I use previous question papers and study guide to get more activities that are going to challenge learners in all level of difficulties. Textbooks, alone, three of them are not sufficient to prepare learners for external examination”.* (Miss Dube)

*“I need to include activities from study guides so that my learners will understand the content around the topic, understand different questioning style and also be able to stand for the external examination paper”.* (Mr Ndlovu)

Mr Josephs strongly believed that the textbooks that he is using to teach coupled with previous question papers can fully prepare learners for the external examination paper:

*“I would like to register that if you have used this textbook coupled with previous question papers your learners may be in the position to write any paper internal or external”.*

The teacher believed that the textbooks they are using to teach Accounting cannot fully equip learners with all the knowledge and skills they need to stand for external examination papers. As a result, he uses other resources to provide learners with more activities and to expose them to questions that would prepare learners for examinations.

#### **4.4.3. Support in terms of changes in external examinations**

Teachers were asked if textbooks provide them with the necessary information needed for the changes that have happened in the external examination papers. Teachers shared their different views on whether the textbooks that they are using support them as far as the changes are concerned:

*“Well, examination papers change every year while textbooks are updated maybe after five years. What I am trying to say is that they do have those few changes, to be precise they have this new topic of buyback of shares but they do not have activities of match column A & B”.* (Miss Gusha)

*“No, as it is only written once and the question papers keep on changing year in year out although it is in line with some of the question papers”.* (Mr Josephs)

*“You see examinations changes every year, the questioning style keeps on changing. The textbooks are updated I think after three years or four or whenever there are changes in Accounting globally. These textbooks that I am using are not helping that much with regards to changes”.* (Miss Nkomo)

Mr Ndlovu shared the same view with other teachers and further mentioned the nature of the questions that are found in the external examination papers which are not like the nature of questions that are found in these textbooks:

*“An example since in Accounting there is true or false now, these textbooks do not have activities that are similar to those true or false those questions are asked in the exam. Again in the exam now you will find that learners are expected to fill in the missing figures in the balance sheet and they are given ratios to find those missing figures and such activities are not there in the textbooks”.*

Contrary to what has been shared by other teachers Mr Nyathi signalled that not all the textbooks are on par with the changes that have happened in the external examination. Some textbooks have incorporated the new questioning style that is found in the external examination papers:

*“When you looking at manufacturing topic of New Era, they start with concepts that are used in Manufacturing. They start with match column A and Column B activities in that matching they are talking about direct material, direct labour and indirect labour”.*

Similar to Mr Ndlovu's view, Miss Dube shared that the textbooks that she uses have calculations, a theory of Accounting and an analytical part. They do equip learners with vast skills that the curriculum seeks to achieve through the learners:

*“Yes, they do especially Top Class and New Era, the activities that are in these two textbooks are based on calculation, the theory of accounting and analytical”.*

Some teachers are undoubtedly sure that their textbook does equip their learners with managerial skills, analytical skills and problem-solving skills.

Teachers appreciate and acknowledge the slight update that has happened in the textbooks however, they are of the view that a thorough update must be done in these textbooks. Mr Ndlovu believes that the reason why the textbooks are not updated frequently, is because even the external examination papers are not on par with the new terminology that is being used in Accounting:

*“Maybe one of the reasons they do not update it, it because even the examination papers still use the old terms, they still have the balance sheet and income statement”.*

Most teachers do share the same sentiments regarding updating of the textbooks. Teachers feel that these textbooks need to be updated as per changes that occur globally and the changes brought by the examination.

#### **4.5. CONCLUSION**

This study elicited three themes from the analysis of the participant responses which are Accounting Grade 12 teachers. The three themes are as follows; Guidance and support in terms of assessment tasks, Guidance and support provided by textbooks and Textbooks alignment with the CAPS.

The study has shown that the Grade 12 textbooks that are used by the teachers to teach are aligned with CAPS, however, the content coverage is not enough, content is not accurate, and it is out-dated. The study further revealed that the activities that are found in these textbooks are insufficient, they do not match external examination standards and they do not prepare learners for external examination. Lastly, the findings revealed that some of the textbooks are

very supportive when it comes to introducing a new lesson however, some textbooks are not fully supportive and do not guide the teacher

## **CHAPTER FIVE**

### **DISCUSSION ON FINDINGS**

#### **5.1. INTRODUCTION**

This chapter provides a discussion of the findings that were analysed and presented in the previous chapter. The summary of the key findings will be discussed in relation to the literature that is existing and they will be discussed in the following two key themes: These themes will assist in answering the research question which is: What are the Accounting teachers' views of the quality of Grade 12 CAPS Accounting prescribed textbooks?

- Content alignment with caps
- Guidance and support provided by textbooks
- Guidance and support provided in terms of assessment

#### **5.2. TEXTBOOKS' ALIGNMENT WITH THE CAPS**

Findings revealed that Accounting teachers had common views about how topics are covered in their textbooks in relation to the specification in the CAPS document. The way in which main topics are listed in the textbooks aligns with the CAPS. A good quality textbook should be aligned with the curriculum requirement as most teachers use them as the curriculum (Gok, 2012). Alignment requires that the content of the textbook matches the expectations of the curriculum (Bhatti, et al., 2015). The findings are in line with the research that has been conducted as these textbooks are aligned with the curriculum. Teachers revealed that the content is correct, and it is aligned with the curriculum. This means that the Accounting textbooks that are used to teach Accounting are in line with CAPS as a curriculum and the content is correct as per the curriculum. This means teachers find it easy to use and trust some textbooks as they reflect the same information that is shown in the curriculum.

Teachers indicated that although textbooks are aligned with the CAPS, they see the CAPS as a guideline of what to teach. In the CAPS, there are annual teaching plans which highlight the important sections that need to be taught in a particular topic. Those teaching plans do not have comprehensive content that teachers can use to teach while textbooks contain detailed information about the content to be taught. They, therefore, indicated that it is impossible to teach without a textbook. Teachers regard textbooks as a valuable source of information.

They believe in the use of textbooks as they have stated that textbooks breakdown information into pieces that can be easily understood by learners. According to Ngwenya (2012), Accounting is a discipline which requires consistent practice due to its practical nature. This implies that the subject requires frequent application exercises to give learners an opportunity to apply their knowledge of concepts, to apply processes and procedures. Teachers mentioned that these application exercises are contained in the textbooks. Furthermore, in Accounting, understanding of the concepts is important for learners to be able to interpret financial information. Therefore, the conceptual approach is regarded as the point of departure when teaching Accounting (Ngwenya, 2012). Accounting teachers agreed that textbooks provide a detailed explanation of the unique concepts which are not explained in the CAPS. Findings revealed that they relied heavily on Accounting textbooks when introducing new topics because they lay a solid foundation.

While teachers were content with the alignment of textbooks with the CAPS in terms of topics to be taught in Grade 12, teachers expressed concerns about the coverage of the sub-topics within the chapters or main topics. They indicated that other textbooks do not cover sub-topics in detail. Although textbooks contain all topics as in the CAPS' the content coverage is not enough and it compels teachers to use more than one textbook and other support material during their teaching. The teachers feel that the new content that is expected to be covered by them in Grade 12, "buyback of shares" t in some of these textbooks is not enough. This topic is only started in Grade 12 and teachers are of the view that it should be covered broadly by these textbooks that they are using to teach. According to Seguin (1989), the content should not be presented in an incomplete fashion. Having incomplete or not enough content coverage makes some of these textbooks not to be in harmony with the research that has been conducted thus far. The incomplete content forced teachers to use other support material to boost their teaching. Curriculum aligned textbooks influence content delivered by the teacher and the content learnt by the learners (Schmidt, et al., 2002). Since the content is not complete it may disadvantage some of the novice teachers who are not experienced in the subject as some teachers indicated that in the case where the content is not enough, they use their experience to add more content. It is noted that the Department of Education recommends that teachers should use two or more textbooks to prepare for their lessons (DoE, 2008). Even though the Department of Basic Education recommends the use of two or more textbooks, this does not, however, give authors leeway of not having enough content in their textbooks. Pacurar and Ciascai (2010) stated that if the content on the

textbook is not complete, it produces a distance between the users and textbooks. This means that the content should be complete across all textbooks to minimize the distance between the users and the textbooks. Additionally, as they are all prescribed for delivering the current curriculum, they should meet all the curriculum requirements as far as the content is concerned. Teachers must use other support material because they want to enhance their teaching not just because they want to fill the gaps in the incomplete content. The above-mentioned issues were raised as concerns by teachers during the primary interview. Being raised during the primary interview means that teachers regard this as a vital concern that needs to be addressed. The findings revealed that teachers use more textbooks with the intention of topping up the insufficient content that is in some of these textbooks.

The study further discovered additional gaps that were raised by the teachers in relation to textbooks that they are using to teach Accounting. These gaps include out-dated content, out-dated concepts and content errors. According to Seguin (1989), the content should be accurate and be based on scientific facts, on exact, verified information and free from errors. In addition, He further states that textbooks need to be updated as per curriculum changes and recent scientific knowledge. Moreover, the accuracy of content is important to support learners' conceptual understandings (Odun, 2013). Based on the literature that has been conducted, shows that some of these textbooks are not in line with the existing literature as the authors of these textbooks did not consider what has been raised by the researchers. Having content and concepts that are outdated confused the learners as teachers revealed that these textbooks are most likely to disadvantage learners when they get to university. This study revealed that some of the textbooks that they used still refer to VAT as 14% even though it is no longer the case. This proves that the content in some of these textbooks is not based on scientific facts given that they are still being used in 2019. Additionally, some teachers revealed that there is confusion brought by the textbooks in the manufacturing wherein Grade 11 they regard screws of manufacturing desk as indirect material but in Grade 12 they treat it as direct material. Content should be factual, free of mistakes and content should not be presented in an ambiguous fashion, in a manner that confuses the user (Seguin, 1989). This further shows that these textbooks do not have verified information. The study further revealed that there are many scientific errors in some of the textbooks that they are using to teach. These numerous errors imply that the authors do not verify the information before publishing the textbooks which lead to the issue of authorship reliability.

The findings showed that teachers are of the view that authors need to display their credentials on the textbooks and include where they are currently employed. An inclusion of authors' qualifications is regarded as the attempt of convincing the reader that their point of view is correct, and the information is verified (Ministry of National Education, 2012). Credentials also assist in checking if the author is qualified to write the textbook (Shaheem, et al., 2017). Additionally, according to MEB (2012), the author should be a specialist in the subject. This research is also in line with this study as teachers revealed that they see the need for inclusion of authors' credentials as they indicated that it adds to the trustworthiness of the textbooks. The textbooks should be written by a specialist in the subject, which begs the question if these authors are specialists in the subjects as they did not display their qualifications. Displaying qualifications was the only way that users of these textbooks could prove that the authors of these textbooks are specialists in Accounting. The concern about the credentials of the authors was raised after teachers were given the chance to analyse the textbook. This means that teachers do not regard this issue as a huge concern as they have only raised this view in the follow-up interview which means that even teachers were not aware of the importance of displaying authors' qualifications on the textbooks. After they have analyzed them, they revealed that these textbooks have errors and they doubt if the author read the textbooks before publishing them. Secondly, they revealed that a textbook that is written by an author with a PhD in Accounting or a Professor is much more credible as it portrays that the author has more knowledge about the subject. It is noted that there are some textbooks that have included the qualifications of the authors and the panel of moderators.

The study discovered that some of these textbooks have incorporated the changes that have happened in Accounting as a subject given that Accounting is no longer about calculations only even though some of the textbooks have not yet satisfactorily incorporated these changes. The changes that have been incorporated in these textbooks include Managerial Accounting, problem-solving and auditing fields. This is line with the CAPS for Accounting as it explains Accounting as a subject which encompasses Accounting knowledge, skills and values that focus on the Financial Accounting, Managerial Accounting and auditing fields (DBE, 2011). This means that Accounting learners need to acquire these above- mentioned skills after they have completed their Grade 12. A textbook plays a key role in achieving the learning outcomes specified in the curriculum if it is well aligned with the curriculum. (Bhatti, et al., 2015). These textbooks as per teachers' views are in line with the curriculum

requirements and they undoubtedly assist in equipping learners with the skills that CAPS wishes learners to acquire.

Additionally, the findings revealed that these textbooks allow learners to pursue any career post Grade 12. Teachers are of the view that some of the content in these textbooks does prepare learners for university. According to the DBE (2011) Accounting as a subject should prepare learners for a variety of career opportunities. A good textbook should meet the curriculum requirements (Gok, 2012) which means that through these textbooks the curriculum objectives of preparing the learners for a variety of opportunities will be achieved as teachers indicated these textbooks do prepare learners for university. Teachers further revealed that these textbooks lay a good foundation for the university as they cover the topic of auditing and financial management. Auditing and financial management are the topics that are covered broadly in universities, which means that these topics will not be foreign topics to learners when they get to university.

Findings further revealed that these textbooks build on learners' prior knowledge and learners' experiences. Textbooks should create links of the content with one grade below and above, build upon prerequisite skills and ideas and connect to everyday experiences and prior learning (Mahmood, 2009). The research further shows that the role of prior knowledge in learning is essential as it can lead to success and failure in the classroom (Campbell & Campbell, 2008). Furthermore, the content needs to relate to real-life situations, and focus on understanding and thinking rather than on memorisation (Swanepoel, 2010). Moreover, the research states that prior knowledge allows learners to activate the knowledge that they have acquired in the previous grade (Campbell & Campbell, 2008). This makes the prior knowledge as the most important element that is needed in the textbooks. The findings of this study are in line with the research that has been previously conducted as the content in these textbooks allows learners and teachers to relate to their daily life experience and prior knowledge. Teachers revealed that these textbooks clearly state where learners need to draw from the prior knowledge which means that the findings of this study are in line with the research that has been conducted. These textbooks allow learners to activate their prior knowledge as it gives them the opportunity to draw from knowledge acquired in the previous grade. Additionally, this is also in line with CAPS as CAPS requires learners to be given an opportunity to relate to their own experience and prior learning (DBE, 2011). According to teachers, the above-mentioned can be achieved through these textbooks that are used to teach

Accounting. This means that the content that is found in these textbooks allows learners to draw from their real-life experience as well as their prior learning. The content is not foreign to them as it involves something that they have personally experienced and some things that they see daily even though it was noted that some of the textbooks use unfamiliar examples.

The findings revealed more gaps are found in some of these textbooks. Some of these topics do not have a background of the content that is being introduced in a particular topic. Textbooks should offer a background for the content of the lesson and present what is important on a particular topic (Mahmood, 2009). Having a background of the content assists learners to have a foundation or a clue of what the chapter entails. Background of the content assists learners in knowing how such principles are being followed in Accounting e.g. what is the purpose of the statement of financial position and what is the importance of financial indicators? This crucial information is expected to be outlined explicitly in the background of the content. Some teachers indicated that some of the textbooks do not allow learners to consolidate previous work although the content of the textbook is expected to develop learners gradually from the one step to another (Seguin, 1989). This means that some of these textbooks are not in line with the research as they do not have a background of the content that will assist in developing learners gradually.

### **5.3. GUIDANCE AND SUPPORT PROVIDED BY TEXTBOOKS**

The findings revealed that the Accounting textbooks support teachers greatly during the preparation and they use them more often during the introduction of a new topic. Textbooks can support teachers in their planning and their teaching (Swanepoel, 2012). He further states that teachers should use their textbooks to prepare and teach, as the materials were designed by teams of experts in their subject field. This means that teachers strongly believe that the introduction of a new lesson that is found in these textbooks lays a solid foundation for the learners hence why they use them more often. Gok (2012), states that some teachers rely on textbooks and decide to follow the textbook closely, making no or only small essential changes and additions. Concurring with Gok, teachers revealed that some of these textbooks introduce topics expertly and allow learners to grow gradually in the new topic. They further stated that they follow the introductions that are written in the textbooks as they are. Teachers seemed to trust the introduction that is provided by these textbooks as they do not alter the introduction provided by the textbook. This means that some of these textbooks support the

teachers during their teaching especially when they are introducing a new topic to their learners. This shows that the research is in line with the findings of this study.

The findings revealed that these textbooks do not fully support the teachers in their teaching as they have insufficient content. Given that experienced teachers end up using their own experience to teach, this support shows that the textbook does not offer full support to the teachers during teaching and learning. Textbooks guide teachers and help them to teach more systematically and make lessons more effective (Odun, 2013). Furthermore, Mahmood (2009) states that textbooks should help new teachers as resource material and influence their teaching and learning processes. This means that the textbook should support the teachers in their teaching and learning especially the new teachers in the field. As experienced teachers end up using their own experience where they feel abandoned by the textbooks, novice teachers are disadvantaged greatly as they do not have the experience that experienced teachers have. The findings are not in line with the research as these textbooks fully support the teachers during the introduction of the new topic only.

The findings of this study further revealed that some of the Accounting textbooks have visual supports in seeing that this information is important. The research further revealed that different visual supports are found in some of these textbooks, but not all. These visual supports include words that are written in bold, keyword boxes, cartoons and pictures. Visual supports arouse the interest of learners and help the teachers to explain the concepts easily (Shabiralyani, et al., 2015). In addition, many experts in educational systems accept that visuals can have an effective role in instructional textbooks (Peeck, 1993) which. This, therefore, means that these textbooks are in line with the research as some of the textbooks assist teachers to explain the concepts easily. Keyword boxes are the most popular visuals that are found in Accounting textbooks as these were mentioned by most teachers. According to the research, this kind of visual support provides a good summary of information, data, and concepts (Mahmood, 2011) which means that they assist teachers greatly in explaining the concepts. Additionally, these keyword boxes grab the attention of the users as they are placed at the side (edge) of the textbooks and they convey a message in an easy way to the user. The above- mentioned visual supports support teachers in identifying that this information is important and it needs to be emphasized to the learners. The research states that textbooks should also assist teachers in identifying challenging tasks that need to be done by individuals or a group (Odun, 2013). Teachers revealed their textbooks do not allow them to see which

task is challenging which means that when it comes to this kind of support these textbooks do not fully support them.

Another important visual support that has been revealed by findings is cartoons and pictures. Some teachers indicated that their textbooks have cartoons and they are of good use during teaching and learning in their classrooms. Some studies proved that cartoons in the learning material are considered as attractive and cheerful factors of reading (Peeck, 1993). As they attract the attention of the textbook users, in most cases cartoon pictures represent part of the realities in which we live meaning that it makes it easy for the users of the textbooks to relate it to their daily living experiences. For example, one of the teachers raised that in the textbook that she uses, there is a cartoon picture of an elephant and she further explains what the elephant is known for. A well-known cartoon is suggested to be the most effective cartoon to enhance the teaching and learning process (Jaramillo, et al., 2014). Given that the elephant is well-known for its good memory is the reason why the teacher was also aware as to what the meaning of this cartoon is.

The findings further revealed that some of the textbooks that are used by teachers do not have an introduction to the textbook. The introduction typically describes the scope of the document and gives a brief explanation or summary of the document (Cho, 2014). The introduction of the textbook is expected to inform the user what to expect in the textbook and it should further inform the user how to use the textbooks (Gok, 2012). Teachers raised concern regarding the introduction of the textbook after they were given a chance to analyse the textbooks themselves. This means that even the teachers were not aware that the textbooks are supposed to have an introduction where the authors are informing the users of textbooks on how to use them. Some teachers further raised a concern that some of the textbooks consist of more calculation activities of which they were not aware of. This shows that after they were given the opportunity to analyze the textbooks they saw the need and importance of having an introduction.

Lastly, the findings revealed that some of these textbooks have new concepts that are being used in Accounting however they are not in the mainstream of the textbook but are found in the glossary page. Accounting is a subject that gets affected if there are changes in Accounting as a profession. Accounting structure has been called an ever-changing collection of rules and regulations (Koen, 2015) which affect Accounting as subjects thus

why Accounting textbooks need to be updated whenever there are changes. Having a glossary page at the end of the textbooks assists teachers and learners greatly because they can refer to the glossary to check the new concepts should they come across them in the activities. It is noted that not all the textbooks have included the new concepts however they have the glossary page which works as a support as far as the vocabulary is concerned. Teachers commented on the glossary page during the initial interview which implies that they fully understand the purpose of the glossary even though some of the glossaries have out-dated concepts.

#### **5.4. GUIDANCE AND SUPPORT IN TERMS OF ASSESSMENT**

The findings revealed that there is a shortage of activities in some of these textbooks. The shortage of activities compels teachers to use other support material in order to get more activities for their learners. Accounting is a practical subject and is more practical like Mathematics and needs more practice (Ngwenya, 2012). As it is practical it relies more on activities that are expected to equip learners with different skills that they need to acquire post Grade 12. This means that learners are expected to work in class, at home and every day for them to see whether they understand (Ngwenya & Maistry, 2012). As their textbooks have a shortage of activities it means that they are being disadvantaged by these textbooks that they are using as learners are not being exposed to activities so that the teachers can identify if they understand. Activities allow learners to work independently and they give learners an opportunity to review their work and practice what they have learned on their own (Ngwenya & Maistry, 2012). Moreover, the DBE (2011) emphasizes the importance of self-assessment as it allows learners to learn from and reflect on their own performance. This means that these textbooks are not in line with the research that has been conducted and further, is not in line with the curriculum itself as they only contain minimal assessment activities for the learners. For learners to master Accounting skills, they need regular practice (Ngwenya, 2016). As they have a limited number of activities, they are hindering learners to master Accounting skills that are expected to be achieved by CAPS as a curriculum.

The findings further revealed that the nature of the activities that are found in some of these textbooks do not match the standard of the external examination papers in terms of the level of difficulty. The activities must be appropriate for the skills and knowledge described in the curriculum or learning expectations (Mahmood, 2009). He further states that assessments should provide opportunities for learners to engage in higher-order thinking and problem-

solving. Additionally, according to the DBE (2011) Accounting learners should be prepared to tackle activities that have basic thinking skills, moderately high thinking skills and higher order thinking skills which means that some of these textbooks are not in line with the research that has been conducted and is also not in line with the curriculum itself. Teachers revealed that some of these textbooks consist of two levels of cognitive demand which are the basic and moderate levels. Having only two levels means that the learners will not come out with the skills that the curriculum seeks to achieve through the use of these CAPS prescribed textbooks. As they have insufficient activities for learners and they do not have all the cognitive levels of demand that are expected, they are bound not to prepare learners for external examination papers.

The textbook has a limited number of activities that do not match the standard of the external examination papers. Teachers end up using external examination papers to prepare their learners for examinations and some teachers indicated they only use a textbook during the introduction of a new topic. The content needs to focus on understanding and thinking rather than on memorization (Swanepoel, 2010). Textbook activities should allow the learners to apply concepts and procedures, and to communicate their understanding (Mahmood, 2011). Teaching learners with previous question papers mean that teachers are not teaching learners to know and understand the content however, they teach learners to answer and memorise the question papers only. This shows that the findings of this study are not in line with the research that has been conducted.

Additionally, the findings revealed that some of these textbooks are not structured correctly as they do not follow the sequence of CAPS. They also do not have objectives at the beginning of the chapter and a checklist at the end of each chapter. Even though they all have a table of contents that assists the users to navigate straight to the page that they need for teaching and learning purposes and few of them follow the CAPS sequence. According to Retaz (2006), it is believed that the structure of the textbook is likely to have an impact on the actual classroom instruction. Additionally, structuring of the textbook should be in a logical sequence of the knowledge and in an informative sequence (Pacurar & Ciascai, 2012). The findings of the study show that the previous literature does not follow the sequence, and the content is mixed. Teachers revealed that they prefer textbooks that follow the sequence of the curriculum.

Lastly, the findings revealed that some of these textbooks are not updated and they do not reflect the changes that have been in the examination. According to Mahmood (2011), data that is found on the textbooks should be updated as changes happen in the subject. The changes have significant implications for all education stakeholders, including changes to textbooks and other learning and teaching support materials (Maphangwa, 2016). This means that whenever there are changes in education, textbooks should also reflect those changes. Currently, some textbooks do not reflect the change that has happened in the examination of Accounting. Teachers revealed that the questioning style that is used in these textbooks is different from the questioning style that is in the external examination. In the examination, learners are being assessed on finding the missing amount in the statement of financial position using the financial indicators where else in the textbooks they do not have activities that are of that nature. Teachers further revealed that in the external examination there are activities that are in the form of true or false which are also not incorporated in these textbooks. However, there are some textbooks that reflect a few changes in terms of questioning style. This means that these textbooks do not prepare learners for external examination papers given that there is a huge gap between the questioning of the external examination papers and the textbooks.

## **5.5. CONCLUSION**

The conclusion that can be drawn from this chapter which addressed the main research question which is: What are the Accounting teachers' views of the quality of Grade 12 CAPS Accounting prescribed textbooks?

It can be said that teachers share a similar view regarding the content that is found in the Accounting textbooks that are prescribed by CAPS. They shared that these textbooks are curriculum aligned, they have relevant content and the content that is found in these textbooks allow learners to relate to their daily experiences. However, the content coverage of the new topic is not enough and they are of the view that it should be added taking to cognizance that this new topic is started and introduced in Grade 12. As per teachers, the content that is found in these textbooks lays a foundation of the topics that are covered in university.

They further shared that these textbook do support them especially when they are introducing topics as they have a clearly introductions of new topics. Some of these textbooks support

teachers during their teaching in seeing that a particular concept is important and teachers appreciate the glossary page that contains definitions of concepts. Even though they appreciate the glossary page but they are not happy about the level of updated concepts that are found in the glossary. They shared that they feel less supported by the glossary as it contains outdated terminology in some of the textbooks.

Lastly, teachers share the same view about the lack of support given by the textbooks in terms of assessment tasks as they have indicated that they are insufficient and they are poor compared to external examination papers. This implies that when it comes to assessment tasks that are found in these textbooks teacher are not pleased.

The following chapter will present a summary of findings, conclusion, recommendations and recommendations for further studies.

## CHAPTER SIX

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

#### 6.1. INTRODUCTION

The previous chapter discussed the findings that were presented in chapter four. These findings were discussed according to three main themes which are: Textbooks' alignment with the CAPS, Guidance and support provided by textbooks and Guidance and support in terms of assessment. These themes were created with the intention of fulfilling the purpose of the study which is to explore Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks. This chapter will provide an overview of the study and the summary of the findings. Additionally, the chapter will note some of the limitations of the study and further suggests recommendations for further research. Lastly, the chapter will make some concluding remarks.

#### 6.2. OVERVIEW OF THE STUDY

This study consists of six chapters which comprise different aspects of the study which are as follows:

Chapter one outlined a brief overview of this research study. It introduced the study by describing in detail the background of this study, the rationale behind the conducting of this study. It further stated the objectives of the study and the research question that guides the study.

**The following is the main objective of the study:**

- To explore Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks.

**The following is the research questions that guided the study:**

- What are the Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks?

- Why do Accounting teachers view the quality of Grade 12 CAPS Accounting prescribed textbooks the way they do?

Chapter two presented the literature that has been reviewed that involves research on teachers' views of the quality of textbooks. The chapter illustrated both international and national literature that speaks to the importance of textbooks, changes in Accounting as a subject and the importance of textbooks in Accounting.

The chapter started by describing the textbook which came with a different definition as per different scholars. What was common from the definition is that the textbook is described as the written curriculum which links with the intended curriculum and it is regarded as a vehicle transporting knowledge into the classroom. Meanwhile, DBE (2011), described textbooks as the Learning and Teaching Support Material. The chapter further explained the importance of textbook in teaching and learning. It explained that textbook play an essential part in every teaching and learning process and they are the most important tools that are used to transmit knowledge, skills and values to the learners (Ngubeni, 2009). Additionally, the chapter discussed that textbooks serve as a security to qualified, unqualified, experienced and inexperienced teachers.

Subsequently, the chapter explained Accounting and the nature of Accounting as a subject. It discussed Accounting as a subject deals with the logical, systematic and accurate selection and recording of financial information and transactions (DBE, 2011). Furthermore, it discussed that at the high school level, Accounting equips learners with Accounting knowledge, skills and values that focus on the Financial Accounting, Managerial Accounting and Auditing fields (DBE, 2011). Accounting is a practical subject that requires a lot of practice.

The chapter goes on to discuss changes that have happened in the South African curriculum for Accounting. In the old primary school curriculum, commerce- related subjects were non-existent while in Grade 8 and 9 Accounting was a stand-alone subject. The introduction of OBE led to the view that teachers and learners do not need textbooks (Taylor, 2008). The content in each of the three above grades was organised into three learning outcomes (LOs) i.e. Financial Accounting (recording and reporting through Financial Statements), Managerial Accounting (costing, budgeting and projections) and Managing Resources (asset validations,

internal control and ethics in the Accounting context) (DoE, 2008). The organisation of Accounting into three LOs gave rise to the introduction of new topics. The shortcomings and the continuing implementation challenges of the NCS brought forth another curriculum review in 2009. The task team findings led to the amended NCS Grades R - 12 called the CAPS (DBE, 2011) which were implemented in January 2012, starting from Grade 10 in the FET phase. The first Grade 12 examination of CAPS was written in 2014. Upon the introduction of CAPS, it was noted that in the Grade 12 curriculum there was an increase of topics. Four new topics were introduced, i.e. basic cost concepts, specific identification valuation of inventory, a theory topic on the differences in financial statements of companies and close corporations, and the interpretation of a cash budget and a projected income statement of a company.

Furthermore, the study further reviewed the literature that is in relation to the importance of textbooks in Accounting. The literature reviewed revealed that Accounting is a practical subject that requires learners to do practice in class and at home (Ngwenya & Maistry, 2012). The activities that are needed by the learners for practice are found in the textbooks. Through the activities that are found in these textbooks, Accounting teachers are able to give feedback to their learners as feedback is essential in enhancing future learning (Ngwenya & Maistry, 2012). Ngwenya (2012) concurs with the above by saying the lack of textbooks brings immense challenges for learners and teachers during teaching and learning. This proves textbooks play an important role in teaching and learning of Accounting. Moreover, Accounting is a subject that uses its unique concepts and in order for one to do well in Accounting, firstly one needs to understand the principles and concepts of Accounting. Those principles are found in the textbook, which is also another reason why textbooks are important in Accounting. This means that textbooks are the main source of knowledge as they contain Accounting concepts and practical activities play an important role in ensuring that learners do their practice. The absence of the textbook may hinder the process of teaching and learning. When there is a shortage of Accounting textbooks, teaching and learning become very difficult (Van Romburgh, 2014). The above mentioned are the importance of textbook in Accounting as a subject and the importance of textbooks in general.

Lastly, the chapter discussed the teacher's views on the quality of textbooks. It was indicated that there is very minimal research that has been done on teachers' views on the quality of Accounting Grade 12 CAPS prescribed textbooks. There is a research that has been conducted over on Accounting teachers is based on teachers' understandings of the shifts in the Accounting curriculum and its implications in the teaching, learning and assessment of the subject (Ngwenya, 2012). However, there is research that has been conducted in Art study that was conducted in Malawi which explored teachers' perceptions of the quality of the new expressive Arts textbooks. This study revealed that teachers regarded textbooks as an important or valuable instructional framework because textbooks assisted them in preparing lessons (Chirwa & Naidoo, 2006). The study further revealed that teachers indicated that textbooks helped them save time in teaching preparation because textbooks provided detailed activities and exercises. According to Chirwa and Naidoo (2016) teachers pointed out that textbooks were reliable and effective teaching materials because they have been tried, tested and developed by curriculum specialists and experts. Given that the above study was conducted in Art further proves that there is a scarcity of Accounting research that is based on the teachers' views on the quality of textbooks that are prescribed by CAPS.

Lastly, it discussed the conceptual framework that shapes this study. The conceptual framework for this study was developed by combining Aggarwal (2001), the South African Department of Basic Education framework for analysing textbooks and basic attributes of quality textbooks as postulated by Abadzi (2006). A selection of the most practical features of a quality textbook was included in my conceptual framework. There are numerous factors that describe the quality of the textbook. These factors include vocabulary, curriculum alignment, learning and assessment, cognitive development and creative thinking, structuring, textbook layout, bias-free in terms of gender and race (Abadzi, 2006; Aggarwal, 2001; Mahmood, 2009; Mahmood, 2011; Razzak, 2011; Wellington, 2000). Therefore, in this study, quality means the following: Content, Structure of the textbook, Assessment and activities, Vocabulary and Guidance and support.

Chapter three clarified the methodological positioning that has been adopted in this study. It gave the explanation of the research design and methodology, the sampling processes employed in choosing participants to interview, the procedure followed for data generation and data analysis. It further explained the ethical considerations used and a model used in ensuring the trustworthiness of this study

Chapter four presented the data that was generated through data generation method that has been adopted by this study. The data is presented in the form of themes that emerged from the process of analysing the data.

- Textbooks' alignment with the CAPS
- Guidance and support provided by textbooks
- Guidance and support in terms of assessment.

The findings of the study indicated that teacher's views on the quality of textbooks differ according to teachers, however, there were similar views regarding the CAPS prescribed textbooks.

Chapter five discussed the research findings of the study presented in Chapter four, the discussion was supported by the literature that has been reviewed and the conceptual framework.

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

This section outlines a summary of the findings under each of the research objectives. The summary of the findings presented as per themes generated from the findings. These findings were subsequently used to draw a conclusion and propose recommendations. The findings are presented according to be objectives of the study.

#### **6.3.1. The purpose of the study was to:**

- Explore Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks.
- Determine why Accounting teachers view the quality of Grade 12 CAPS Accounting prescribed the way they do.

### **6.3.2. Objective:**

To explore Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks.

The research question was: What are the Accounting teachers' views of the quality of Grade 12 CAPS Accounting prescribed textbooks?

### **6.3.3. Textbooks alignment with CAPS**

The findings revealed that the content that is found in the textbooks is aligned with CAPS. The content of these textbooks has incorporated the changes that have happened in accounting as a subject given that the accounting is no longer about calculations only. The content that is found in some of the textbooks is incomplete and outdated, even though new topics have been incorporated. The content that is found in some of the textbooks allows learners to relate to their prior knowledge and their daily experiences. Incomplete content forces teachers to use other support material. Additionally, the topics on some of these topics do not have a background of the content that is being introduced in a particular topic, they do not develop learners gradually. The findings revealed that the content on some of these textbooks allow learners to pursue any career post grade 12 which is one of the curriculum objectives.

### **6.3.4. Guidance and support provided by the textbooks**

The findings revealed that the accounting textbooks support teachers greatly during the preparation and they use it more often during the introduction of a new topic. Some of the accounting textbooks have visual supports that support the users in seeing that this information is important. The textbooks have cartoons, key box words, concepts written in bold, glossary page and some of the textbooks do have a checklist at the end of the chapter. However, the study revealed that some of the textbooks have less guidance and support for teachers. Lastly, the findings revealed that some of these textbooks have new concepts that are being used in accounting however they are not in the mainstream of the textbook but they are found in the glossary page.

### **6.3.5. Guidance and support in terms of assessment.**

The findings revealed there is a shortage of activities in some of these textbooks. The shortage of activities compels teachers to use other support material in order to get more

activities for their learners. The nature of the activities that are found in some of these textbooks does not match the standard of the external examination papers in terms of the level of difficulty. Additionally, the textbook has a limited number of activities and the activities that do not match the standard of the external examination papers. Moreover, the findings revealed that some of these textbooks are not structured correctly as they do not follow the sequence of CAPS. Lastly, the findings revealed that some of these textbooks are not updated and they do not reflect the changes that have been in the examination

#### **6.4. LIMITATIONS OF THE STUDY**

The study was restricted to teachers who are teaching Grade 12 and it is not known what the views for other Accounting teachers in the selected schools where there different teachers who teach Accounting in different grade within the school.

#### **6.5. RECOMMENDATIONS**

This section suggests the recommendations that could be applied to minimize the gaps that were identified in the study.

According to DBE (2011) teachers are required to select the textbooks that they are going to use for their teaching. In the study, it was revealed that some of the teachers were not given this freedom to choose the textbook that they deem appropriate for their teaching as textbooks were selected either by the Department heads or the school principals. Accounting teachers, they must be given the opportunity to select their own preferred textbooks that they will use for teaching.

The finding revealed that the content in some of the textbooks is not enough. The authors of the textbooks should ensure that the content is fully covered as textbooks are regarded as the vehicle that transports knowledge to the class. This insufficient content hinders teachers to teach freely and rely more on the textbooks that they are using to teach. Additionally, the finding revealed that the content is outdated. It is the duty of DBE to ensure that they check their prescribed textbooks if they are still in line with the curriculum requirement and they are on moving towards achieving the curriculum objectives.

To increase the sense of trust and security to teachers, the authors of the textbook should include their qualifications in their textbooks and also include the panel of moderators or

editor in their textbooks. This will increase the sense of trust to users and the information that is in the textbooks will be trusted by the users. Accounting textbooks are expected to be updated every time if there any changes that occur in the subject given that Accounting is the subject that is affected by the changes that happen in the Accounting profession.

Textbooks are expected to make extensive use of pictures, drawings, diagrams and figures that capture the essence of important concepts (Chirwa & Naidoo, 2006). Accounting textbook should include more of the visual support as they play a huge role in supporting teachers during their teaching. Well-known graphics are suggested to be the most effective cartoons to enhance the teaching and learning process (Jaramillo et, al., 2014). This then suggests that Accounting author should include well known visual support because it going to be understood easily by both teachers and learners as the users of the textbooks.

Given that the findings revealed that Accounting textbooks have minimal activities and the activities that do not match the standard of the external examination. The authors of the textbooks and DBE should ensure that the upcoming editions of Accounting textbooks become the all in one and this will make teachers rely less on the previous question papers as they have indicated that they used them where textbooks do not meet their needs.

## **6.6. RECOMMENDATIONS FOR FURTHER STUDIES**

The following recommendations are made with regards to future research:

There is a need for further research given that this research was conducted with teachers being the participants. Teachers views on the quality of textbooks were explored, there is however a need to explore learners views on the quality of textbooks that are using for learning given that it is them who are writing the external examination. Additionally, learners are the primary beneficiaries on the educations and the textbooks are there to support them during their learning. Moreover, the study, In addition, the research was done using qualitative method approach, there is a need for further research where quantitative approach will be employed given that teachers had different views in some aspects that described the quality of textbook in this study.

## **6.7. CONCLUSION**

The study explored Accounting teachers' views on the quality of Grade 12 CAPS Accounting prescribed textbooks.

The findings of this study reflect the views of the participant which are the teachers that are teaching Accounting in Grade 12. The findings showed that the content that is found in these textbooks is aligned with the curriculum, include some of the new topics, and lay a good foundation for various university courses however the content coverage is not enough. Most importantly, the content allows learners to relate to their prior knowledge but some of the textbooks do not allow learners to grow gradually within the subject.

The findings further revealed that there is limited support that is given by the textbooks in terms of guidance and support. Some of the textbooks do not follow the CAPS sequence in terms of structure and they do not inform teachers down deep they need to go when teaching a particular topic. Moreover, the study revealed that the introduction of the textbooks is very good it support the teachers greatly during the introduction of a new topic. Lastly, there is the outcry from teachers regarding the shortages of activities and poor questioning style that do not correspond with the question style that is found in the external papers.

If the above gaps can be addressed accordingly teachers will gain more confidence in the textbooks that they are using and it will support their teaching greatly.

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## APPENDIX A: Ethical clearance



27 March 2018

Mr Skhumbuzo Hamilton Mbili 212533698  
School of Education  
Edgewood Campus

Dear Mr Mbili

Protocol reference number: HSS/0224/018M

Project title: Exploring teachers' views on the quality of textbooks: A case of Grade 12 CAPS Accounting prescribed textbooks

### Full Approval – Expedited Application

In response to your application received on 14 March 2018 the Humanities & Social Sciences Research Ethics Committee has considered the abovementioned application 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.

The ethical clearance certificate is only valid for a period of 3 years from the date of issue. Thereafter Recertification must be applied for on an annual basis.

I take this opportunity of wishing you everything of the best with your study.

Yours faithfully

.....  
Professor Shenuka Singh (Chair)  
Humanities & Social Sciences Research Ethics Committee

/pm

cc Supervisor: Dr JC Ngwenya  
cc Academic Leader Research: Dr SB Khoza  
cc. School Administrator: Ms Tyzer Khumalo

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Humanities & Social Sciences Research Ethics Committee

Professor Shenuka Singh (Chair)

Westville Campus, Govan Mbeki Building

Postal Address: Private Bag X54001, Durban 4000

Telephone: +27 (0) 31 260 3587/8300/4557 Facsimile: +27 (0) 31 260 4609 Email: [ximbap@ukzn.ac.za](mailto:ximbap@ukzn.ac.za) / [stymenm@ukzn.ac.za](mailto:stymenm@ukzn.ac.za) / [mohunro@ukzn.ac.za](mailto:mohunro@ukzn.ac.za)

Website: [www.ukzn.ac.za](http://www.ukzn.ac.za)

## APPENDIX B: Permission for the Department of Basic Education



education

Department:  
Education  
PROVINCE OF KWAZULU-NATAL

Enquiries: Phindile Duma

Tel: 033 392 1063

Ref.:2/4/8/1451

Mr S.H Mbili

1196 Phambuka Road  
Chesterville  
4091

Dear Mr Mbili

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

Your application to conduct research entitled: "EXPLORING TEACHER'S VIEWS ON THE QUALITY OF TEXTBOOKS: A CASE OF GRADE 12 CAPS ACCOUNTING PRESCRIBED TEXTBOOKS", 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 26 January 2018 to 09 July 2020.
7. Your research and interviews will be limited to the schools you have proposed and approved by the Head of Department. Please note that Principals, Educators, Departmental Officials and Learners are under no obligation to participate or assist you in your investigation.
8. Should you wish to extend the period of your survey at the school(s), please contact Miss Phindile Duma at the contact numbers below.
9. Upon completion of the research, a brief summary of the findings, recommendations or a full report/dissertation/thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.
10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu-Natal Department of Education.

Mthusi Secondary School      Gamalakhe Commercial High School  
Makhokhandla Secondary School  
Merlewood Secondary School  
Qhinqa High School

Dr. EV Nzama  
Head of Department: Education  
Date: 14 February 2018

KWAZULU-NATAL DEPARTMENT OF EDUCATION  
Postal Address: Private Bag X9137 • Pietermaritzburg • 3200 • Republic of South Africa  
Physical Address: 247 Burger Street • Anton Lembede Building • Pietermaritzburg • 3201  
Tel: +27 33 392 1063 • Fax: +27 033 392 1209 • Email: Phindile.Duma@kzndoe.gov.za • Web: www.kzndoe.gov.za  
Facebook: KZNDOE... Twitter: @DBE\_KZN... Instagram: kzn\_education... Youtube: kzndoe

...Championing Quality Education - Creating and Securing a Brighter Future

# APPENDIX C: Turnitin Certificate

4/29/2019

Turnitin

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## APPENDIX D: Letter from the Editor

# Angela Bryan & Associates

6 La Vigna  
Plantations  
47 Shongweni Road  
Hillcrest

Date: 29 April 2019

To whom it may concern

This is to certify that the Dissertation: Exploring Teachers' Perceptions of the quality of Textbooks: A Case Study of Grade 12 CAPS Prescribed Business Studies Textbooks written by Hemilton Sikhumbuzo Mbili has been edited by me for language.

Please contact me should you require any further information.

Kind Regards

Angela Bryan

[angelakirbybryan@gmail.com](mailto:angelakirbybryan@gmail.com)

0832983312

## APPENDIX E: Letter to the Principal

Social Science Education  
University of KwaZulu-Natal  
Edgewood Campus  
School of Education  
Ashwood  
3605

Zikhulise Secondary School  
Private Bag X 191  
Port Shepstone  
4240

Dear Principal

### REQUEST FOR PERMISSION TO CONDUCT RESEARCH AT YOUR SCHOOL

I am Skhumbuzo Hemilton Mbili and I am conducting research as a requirement of the University of KwaZulu-Natal towards Master of Education degree. The title of the research study is “*Exploring teacher’s views on the quality of textbooks; - A case of Grade 12 CAPS prescribed Accounting textbooks*”. The purpose of this study is to explore teacher’s views on the quality of Grade 12 CAPS prescribed Accounting textbooks in terms of content, structure, assessment task, guidance & support and other important factors that describe quality. Therefore, I would like to use your school as one of the research sites, and this letter intends to request your permission.

Please be informed that teachers’ participation in the research is voluntary. Teachers will not be under any circumstances forced to disclose what they do not want to reveal. Teachers can withdraw from the research process at any time and the decision will not disadvantage the participant. Their identity will not be disclosed in the dissertation. Their names and the school will not be disclosed at any point during or after the study. Throughout the research process as well as in the reporting of the findings their anonymity and confidentiality is secured. The information obtained will strictly be used for research purposes and will be used with the strictest confidentiality. The data will only be used for research purposes and it will be secured.

For more information and questions about the study, you may contact the research supervisor on the following details: Supervisor: Dr J.C Ngwenya Tel No.: (031) 260 3621; Email: [Ngwenyaj@ukzn.ac.za](mailto:Ngwenyaj@ukzn.ac.za)

Your approval will be highly appreciated.

Yours in Education

---

Mr. S.H Mbili  
Email: [212533698@stu.ukzn.ac.za](mailto:212533698@stu.ukzn.ac.za)  
Cell: [079 552 6943](tel:0795526943)

## APPENDIX F: Letter to teachers

Zikhulise Secondary School  
Private Bag X 191  
Port Shepstone  
4240

Dear Participant

### REQUEST FOR PARTICIPATION IN THE RESEARCH

I am Skhumbuzo Hemilton Mbili and I am conducting research as a requirement of the University of KwaZulu-Natal towards Master of Education degree. The title of the research study is “*Exploring teacher’s views on the quality of textbooks;- A case of Grade 12 CAPS prescribed Accounting textbooks*”. The purpose of this study is to explore teacher’s views on the quality of Grade 12 CAPS prescribed Accounting textbooks in terms of content, structure, assessment task, guidance & support and other important factors that describe quality. Therefore, I would like you to be part of this research as a participant and this letter intends to request your permission.

Please be informed that your participation in the research is voluntary, you may withdraw from the research process at any time should you not feel comfortable and the decision will not disadvantage you as the participant. You will not be under any circumstances forced to disclose what they do not want to reveal and your identity will not be disclosed in the dissertation. Moreover, your name and your school will not be disclosed at any point during or after the study. Throughout the research process as well as in the reporting of the findings your anonymity and confidentiality is secured. Additionally, the information obtained will strictly be used for research purposes and will be used with the strictest confidentiality. Lastly, the data will only be used for research purposes and it will be secured.

For more information and verification of the study, you can contact my supervisor Dr JC Ngwenya who is located at the School of Education, at the University of KwaZulu-Natal. She can be contacted at Email: [Ngwenyaj@ukzn.ac.za](mailto:Ngwenyaj@ukzn.ac.za) Phone: 031 260 3621

I hope this letter will find your positive consideration, thanking you in advance.

Yours Sincerely

---

SH Mbili  
Email: [212533698@stu.ukzn.ac.za](mailto:212533698@stu.ukzn.ac.za)  
Cell: 079 941 4728

## APPENDIX G: Consent form



University of KwaZulu-Natal,  
Edgewood Campus  
School of Education,  
Social Science Education

### Consent form

I \_\_\_\_\_ (Full names of participant) hereby confirm that I understand the nature and purpose of the study entitled: *Exploring teachers views on the quality of textbooks; A case of Grade 12 CAPS prescribed Accounting textbooks*, I agree to participate in the study. I am also fully aware that I have the right to withdraw from the study at any point should I wish to do so, without any negative or undesirable consequence. I am also aware that there are neither any foreseeable direct benefits nor direct risks associated with my participation in this study. I, therefore, understand the content of this letter fully and I do **GIVE CONSENT / DO NOT GIVE CONSENT** for the interviews to be digitally recorded.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

School stamp

## **APPENDIX H: Interview schedule (Initial interviews)**

1. Interviewer: CAPS and DBE put a lot of emphasis on the use of textbooks in the teaching and learning as a very important tool to be used in teaching, do you share the same sentiments with CAPS and DBE? Why?
2. Interviewer: How many textbooks do you use?
3. Interviewer: How did you choose the textbooks that you are using?
4. Interviewer: Why do you think textbooks are important in the teaching and learning of Accounting?
5. Interviewer: Given that Accounting is not an easy subject in the University and in grade 12 and its aims at preparing learners for University. What is your view on this/these textbooks? Do they prepare learners to face Varsity Accounting?
6. Interviewer: How does this textbook help learners to draw from their own experience?
7. Interviewer: Can you teach using CAPS only without a textbook?
8. Interviewer: Does this textbook help you to cover all the topics all CAPS requirements?
9. Interviewer: Accounting is no longer about the numbers but it's about analysing the financial information. Does this textbook help you to equip learners with analytical skills? How?

10. Interviewer: Does this textbook have enough activities for homework and classwork?
11. Interviewer: Do these textbooks allow you to prepare your learners for external examination paper?
12. Interviewer: How do you know that this topic or this information is important?
13. Interviewer: How do you know how deep you have to go when you teach the topic?
14. Interviewer: How do you use these textbooks to prepare?
15. Interviewer: Do you think you can use this textbook only without using any other LTSMs? Why?
16. Interviewer: How does this textbook help you when introducing a new chapter?
17. Interviewer: How does this textbook assist you with new concepts or new terminology that is used in Accounting?
18. Interviewer: Do these textbooks helps you to understand the changes that have happened in the examination papers?
19. Interviewer: How this textbook does help you to know that you have covered everything that needs to be covered in a chapter?
20. Interviewer: How do you know that this chapter requires you as the teacher to draw information from the previous chapter?

21. Interviewer: Given that textbooks are different and they differ on how they classify their chapters. Some they say modules, others say, units and chapter. How does this help you in your teaching?
  
22. Interviewer: How do you know that the information in this textbook is reliable?
  
23. Interviewer: If you were to be asked to change anything in these textbooks what would you change or what would you remove or add?

## **APPENDIX I: Follow up interviews schedule**

### **PART A**

#### **TEXTBOOK STRUCTURE**

1. Does the textbook have the names of the authors?
2. Are the credentials/Titles of the authors included?
3. Is there any Introduction of the textbook?
4. Does the textbook have the Table of content?
5. Is there an Introduction for each chapter? Are the objectives clearly stated?
6. Does the textbook have a Format that guides learners when completing a certain activity?
7. Does the textbook have Illustrative activities?
8. Does the textbook have a Reflective page or checklist?
9. Do the chapters follow a certain sequence?

#### **CONTENT CURRICULUM ALIGNED**

1. Does the textbook have a background for the content?
2. Is the textbook in line with CAPS?
3. Does the textbook help to achieve outcomes that are required by the curriculum?
4. Does the textbook allow learners to relate to real-life situations?
5. Is there an allowance by the textbook for learners to draw or to build from their previous knowledge and skills?
6. Does the content of the textbook allow the learners to develop gradually?
7. Do these textbooks have an open space for learners to be creative and develop critical thinking?
8. Is the content complete in this textbook?
9. Are these textbooks updated as per curriculum changes?
10. Is the content accurate and is it based on scientific facts?
11. Is the information that is in the textbook verified and free from errors?

#### **GUIDANCE AND SUPPORT**

1. Does the textbook have a Format that guides learners when completing a certain activity?
2. Does the textbook have Illustrative activities?
3. Is there any form of support and guidance offered by the textbook for both learners and teachers who may be either experienced or inexperienced?
4. Do textbooks give learners the opportunity to become independent?
5. Is there any visual support (graphics)?

### VOCABULARY

1. Is the Accounting jargon used appropriately?
2. Does the writing style appropriate for the subject?
3. Is there any ambiguity on the language used in such a way that it confuses the user?
4. Is the information used correspond to present day realities (updated)?
5. Are there any writing errors?

### PART B

1. **Interviewer:** As per your responses regarding the structuring of the textbook, with regards to the textbooks that you use, what does this mean to you?
2. **Interviewer:** Regarding the content of this/these textbooks, with regards to the textbooks that you use, what does this mean to you? Do you have any comment?
3. **Interviewer:** What is view regarding guidance and support also considering your responses under guidance and support?
4. **Interviewer:** Any comment on the vocabulary of this/these textbooks
5. **Interviewer:** Is there anything that you still change in these textbooks that you are using?

## **APPENDIX J: Interview transcript (Initial interviews)**

### **Interview with Miss. Gusha**

**Interviewer:** CAPS and DBE put a lot of emphasis on the use of textbooks in the teaching and learning as a very important tool to be used in teaching, do you share the same views with CAPS and DBE? Why?

**Miss. Gusha:** Yes, especially in Accounting textbook is a very valuable and useful source of information. They contain information about the subject, in accounting, they explain all the concepts that are used in Accounting and it is where the gist of the content stays.

**Interviewer:** How many textbooks do you use?

**Miss. Gusha:** Three textbooks, New era, Top Class and New Generation.

**Interviewer:** How did you choose the textbooks that you are using?

**Miss. Gusha:** well, when I am selecting the textbook, I firstly look at how the textbook is simplified in a manner that can be understood easily by the learners. Secondly, I check the number of activities because I don't want to rely on the textbook that has fewer activities for learners.

**Interviewer:** From your response, you are saying that all these textbooks have more activities?

**Miss. Gusha:** Not all of them, some have fewer activities but then I use them for introduction purposes only. When I introduce the lesson I use all of them, I incorporate their examples in my teaching. What I am trying to say is that all of them play a role in my teaching during the introduction of the lesson and during classwork or homework for learners.

**Interviewer:** Why do you think textbooks are important in the teaching and learning of Accounting?

**Miss. Gusha:** Accounting is a practical subject, practical subjects need activities, the activities are found in these textbooks. In accounting, you need to be hands-on as you cannot learn it through memorisation. It very impossible for one to teach accounting without a

textbook. Again, accounting uses its unique terms when refereeing to something and those terms are found in the textbook and they are explained there e.g. Provisional tax, Retained income and Trade & Other Receivables. Those terms are in the textbook and these are the reasons why textbook is important in the teaching of accounting.

**Interviewer:** Given that Accounting is not an easy subject in the University and Grade 12 Accounting aims at preparing learners for the university. What is your view of these textbooks? Do they prepare learners to face Varsity Accounting? How?

**Miss. Gusha:** Yes, they equip learners for varsity as it gives them the basics that they will use in varsity. For example, now in grade 12, there is a chapter of auditing. Auditing is a subject done in varsity, it is being introduced in grade 12. This shows that these accounting textbooks lay a foundation of varsity accounting. I believe that these textbooks give learners a clue of what they will be dealing with in university.

**Interviewer:** How does these textbook help learners to draw from their own experience?

**Miss. Gusha:** Not all the CAPS prescribe textbooks allows learners to refer to their experience or previous grade. However, the ones that I am using are very good at that because where learners need to recap from the work of the previous grade it stated that explicitly. For instance, in the introduction of financial statements, you will find that they remind learners that in grade 10 and 11 they were introduced to the financial statement. That line makes the learner know that this not a new thing, I have done it previously.

**Interviewer:** Can you teach using CAPS only without a textbook?

**Miss. Gusha:** No, you cannot teach using CAPS only. CAPS is more like a skeleton (bones only) in order for a learner to understand what you are saying, you need to add meat (content) on the bones then learners will understand. The content is coming from the textbooks, so you cannot teach without a textbook or let me say you cannot introduce a lesson without a textbook because I use textbooks more when I want to introduce a new topic or a new term.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Miss. Gusha:** Yes do help to cover all the topic but in some cases you will find that a certain textbook explains much better than the other textbook and in some cases you will find that CAPS requires you as the teacher to do eight activities on that particular topic but when you

check on the textbook, the textbook has only five activities. For instance in the preparation of final accounts, CAPS or let me say the ATP requires the teacher to do four activities but when you check in all these three that I am using they all have only two activities that are related to that. Just imagine if I was using textbooks only to teach.

**Interviewer:** Accounting is no longer about the numbers but it's about analysing the financial information. Does this textbook help you to equip learners with analytical skills? How?

**Miss. Gusha:** When it comes to managerial part and analysing financial information Top Class does it for me because on each and every chapter they give activities that require the reasoning and understanding from learners. They give activities that develop the critical and analytical skills from learners but those activities are not sufficient enough to prepare learners for external examination.

**Interviewer:** Does this textbook have enough activities for homework and classwork?

**Miss. Gusha:** The activities are not enough as I have stated earlier on that you will find that CAPS requires you as the teacher to give learners eight activities but when you check the textbook you find five activities. At some point, I end up using previous question papers not just because I want to familiarise learners with the external examination but just because these textbooks are very poor when it comes to activities.

**Interviewer:** Do these textbooks allow you to prepare your learners for external examination paper?

**Miss. Gusha:** They don't when you check the question papers you normally find questions that are completely different from what is in the textbook in terms of cognitive levels. Majority of the activities that are found in the textbooks are much simpler than the questions from external examination. You will find that in some cases learners do not finish their examination not just because of time but because they find it difficult to respond to questions that are there in the external examination as they are not exposed to such questions by these textbooks.

**Interviewer:** How do you know that this topic or this, information is important?

**Miss. Gusha:** In the New Generation they use bold words and sometimes they put whatever they are explaining in the box sometimes they even put a cartoon they are telling you to not

forget whatever term. For example, in the cash flow statement where they have a format of cash-flow statement, there is a cartoon of an elephant that is written don't forget this format. That on its own makes me know that this information is important but on other books like Top Class, there is no such thing.

**Interviewer:** How do you know how deep you have to go when you teach the topic?

**Miss. Gusha:** During the time of preparation for the lesson if it happens that I find a certain activity challenging. It when I see that I need to go deep when explaining in class as the activity gave me a challenge as a teacher. Secondly, I check examination guideline, what the examiners are going to test on that particular topic.

**Interviewer:** How do you use these textbooks to prepare?

**Miss. Gusha:** I only check the introduction of the chapter from the textbook and search for more information on other sources then after I will be ready to introduce the new topic to my learners.

**Interviewer:** Do you think you can use this textbook only without using any other LTSMs? Why?

**Miss. Gusha:** No, I need to use other support materials as these textbooks don't have everything that I need for my teaching. As I have said earlier on that at some point I use previous question papers and study guide to get more activities that are going to challenge learners in all level of difficulties. Textbooks, alone, three of them are not sufficient to prepare learners for external examination.

**Interviewer:** How does this textbook help you when introducing a new chapter?

**Miss. Gusha:** They don't help me that much as I always fish for information from other sources in order to be fully prepared for a new lesson. The information is there but I think it is not sufficient for my teaching and that is the reason why I sometimes combine all of them during the introduction of the new topic. For example in the companies there is very less that has been said in all textbooks are the buyback of share in the introduction of the buyback. This is a new topic that I believe need to explain explicitly to learners and the teacher and that is the reason why I end up fishing for information in other sources.

**Interviewer:** How does this textbook assist you with new concepts or new terminology that is used in Accounting?

**Miss. Gusha:** New terminology is there in New Generation and New Era but Top Class still need to be updated. Even though the new terminology is there in the glossary for New Generation and New Era I still feel that they need to use those new concepts of the statement of financial position in the activities not to have them in the glossary only. Currently, they still use income statement and balance sheet terms in their activities. There is a lot that still needs to be done, even the external examination papers they still use those terms of the income statement.

**Interviewer:** Do these textbooks helps you to understand the changes that have happened in the examination papers?

**Miss. Gusha:** Well, examination papers changes every year while textbooks are updated maybe after three years. What I am trying to say is that they do have those few changes, to be precise they have this new topic of buyback of shares but they do not have activities of match column A & B. This shows that examination changes frequently while textbooks changes once in a while, unlike study guides.

**Interviewer:** How does these textbook helps you to know that you have covered everything that needs to be covered in a chapter?

**Miss. Gusha:** New Era and New Generation they have something that is more like a checklist where they tell you that after this chapter you should be able to prepare cash flow or calculate dividends per share. Top Class does not have such a thing at the end of each unit they just start a new one.

**Interviewer:** How do you know that this chapter requires you as the teacher to draw information from the previous chapter?

**Miss. Gusha:** At the beginning of the chapter, if there is a need to recap from the work that was done in the previous grade they all indicate that.

**Interviewer:** Given that textbooks are different and they differ on how they classify their chapters. Some they say modules, others say, units and chapter. How does this help you in your teaching?

**Miss. Gusha:** It does not help me at all, I only follow CAPS and examination guideline.

**Interviewer:** How do you know that the information in this textbook is reliable?

**Miss. Gusha:** Since they have been prescribed by CAPS and have been endorsed by the Department of Basic Education through CAPS. I trust the information that is there.

**Interviewer:** If you were to be asked to change anything in these textbooks what would you change or what would you remove or add?

**Miss. Gusha:** I would add more activities that challenge learner's critical with the intention of developing their critical thinking. Currently, the activities that are found in the external examination are more challenging than the activities that are on the textbooks. Secondly, I would update the textbooks every year if there are any changes that occur globally or in the subject. Right now the textbooks that we are using need to be updated as there is a change that has happened in the VAT. I believe that learners need to be examined about things that happen in their real world and they all know that VAT is 15% but the textbooks still require them to calculate at 14%.

## INTERVIEW TRANSCRIPT

### Interview with Mr Joseph's

**Interviewer:** CAPS and DBE put a lot of emphasis on the use of textbooks in the teaching and learning as a very important tool to be used in teaching, do you share the same views with CAPS and DBE? Why?

**Mr Joseph's:** Yes, learners get in-depth knowledge about the subject from the textbook and Accounting relies greatly on understanding the concepts that are being used in Accounting. Those concepts are explained clearly in textbooks. Lastly, as a teacher I want my learners to know the content of the subject and in order for them to know the content, they must be taught using a textbook, not previous question papers. When you teach using question papers, your learners will only know how to answer questions but they will not know as to why they need to subtract the cost of sales from sales. This is the reason why I support the department on this call for the usage of textbooks in teaching.

**Interviewer:** How many textbooks do you use?

**Mr Joseph's:** I only use one textbook, Top Class, I trust this textbook and I have been using it for three years now. I also use New Generation occasionally but Top Class is my number one.

**Interviewer:** How did you choose the textbooks that you are using?

**Mr Joseph's:** If the textbook has many activities for learners and have a good sounding introduction I often go for that textbook. I have compared Top Class with other CAPS prescribed textbook and through that comparison, I concluded by choosing Top Class. This is the strategy that is working for me when choosing a textbook.

**Interviewer:** Why do you think textbooks are important in the teaching and learning of Accounting?

**Mr Joseph's:** As I have said that in the textbook there is in-depth knowledge about the subjects however that knowledge needs to be supported with other materials. In accounting, we rely greatly on activities and those activities require learners to understand all the details of the topic in order for learners to be to tackle those activities. Those details are in the textbook and those activities are also there in the textbooks.

**Interviewer:** Given that Accounting is not an easy subject in the University and in grade 12 and its aims at preparing learners for University. What is your view on this/these textbooks? Do they prepare learners to face Varsity Accounting?

**Mr Joseph's:** Firstly, I would like to clarify this, Accounting is not a difficult subject. The reason why it is perceived as a difficult subject because of the strategy that is employed by teachers in their teaching. The teachers that I have seen teaching Accounting they rely more on the question papers than on the subject content. In the textbook that I am using for teaching, it does prepare learners for external examination as they (my learners) know how to tackle different adjustments. I believe that they will not experience many challenges in varsity.

**Interviewer:** How does this textbook help learners to draw from their own experience?

**Mr Joseph's:** You see when you start a chapter they normally say grade 10 revisions, when teaching in grade 12 they tell you that this is grade 11 revision and they give two or three previous grade work. For example, the Cost Accounting is started at grade 10 & 11 and then in grade 12 the textbook that I am using says Grade 11 revision work.

**Interviewer:** Can you teach using CAPS only without a textbook?

**Mr Joseph's:** Baba, According to my point of view, without a textbook, I don't see any teaching possible. No matter what you may have, you can never teach without a textbook.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Mr Joseph's:** Let me tell you, I have seen three question papers from last year and this year. All of the question that worth more than twenty marks that are in this textbook that I am using. I believe that the examiners also use this textbook, I don't know whether they are using it because of its challenging activities or this textbook is popular. Coming to all CAPS requirements they meet the requirements because they have different types of activities that cater for different types of learners.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Mr Joseph's:** Mr, if you can check in each and every end of the chapter in this textbook, there is a part where it is written internal control. This is where learners are given a chance

after all auditing and financial statements of companies what internal control majors can you put in place to make sure that all these statements that you were doing are correct, all the supporting documents that may be needed by the auditors are known and are in place.

**Interviewer:** Does this textbook have enough activities for homework and classwork?

**Mr Joseph's:** All the activities are there, different types of activities for different types of learners. There are exemplary questions there together with their answers in the teacher's guide. I don't think if you are using this textbook you may need any other textbook.

**Interviewer:** What do you mean if you say I don't think if you are using this textbook you may need any other textbook? Are you implying that you don't use any other material but this book only?

**Mr Joseph's:** Not exactly that but after using this textbook you feel that I am done with this part but just because you need to know another style of questioning, then you can use previous question papers but I don't think that you can use another textbook unless you are going to scrutinize them and find similarities.

**Interviewer:** Can you kindly clarify the issues of the style of the question because you said the textbooks have all different types of difficulties and you believe that the examiners use this textbook to set some questions of the examination, why do use previous question papers, please clarify.

**Mr Josephs:** Yes, you will find that in some cases there are only four activities that need to be done but I feel that my learners still need more because they haven't grasped what is being done, it is where I use previous question papers as the activities will be exhausted early. Again sometimes in the external examination paper, you will find that they have different questioning style, how they ask a question and how they structure their question is not the same with the textbook. That is another reason why I use them just to expose my learners to that type of questioning.

**Interviewer:** Do these textbooks allow you to prepare your learners for external examination paper?

**Mr Joseph's:** Yes it does because at the end of the textbook there is a preparatory examination that consists of previous question papers and their answers in the teacher's guideline. I want you to note that I also use previous question papers as I have stated earlier on that I want to expose my learners to different questioning style. Yes, this textbook that I

am using prepare learners but it needs to be supported by other materials as I have stated above.

**Interviewer:** Do these textbooks allow you to prepare your learners for external examination paper?

**Mr Joseph's:** I only see during the preparation, when I prepare for my lesson, doing the activities that I will be doing in class with the learners it's where I see that this task is important. When the activity is a bit challenging or bit tricky, it's where I know that I need to put more emphasis on that topic. There is nothing on a textbook that is indicating.

**Interviewer:** How does this textbook assist you to know how deep you have to go when you teach the topic?

**Mr Joseph's:** There is no specific instruction but as the Accounting teacher, I know all the topics that I need to go deep when teaching them, I use my experience.

**Interviewer:** How do you use these textbooks to prepare?

**Mr Joseph's:** I equip myself with all the logistics of the subject from the introduction to the activities. I normally read the introduction, prepare two or three activities that are not the same in terms of questioning and level of difficulties.

**Interviewer:** Do you think you can use this textbook only without using any other LTSMs? Why?

**Mr Joseph's:** As I have said earlier on that you can use other LTSMs especially previous question papers just because you want your learners to see other questioning styles other than the ones that are in the textbook that I am using. However, I would like to register that if you have used this textbook coupled with previous question papers your learners may be in the position to write any paper internal or external.

**Interviewer:** How does this textbook help you when introducing a new chapter?

**Mr Joseph's:** Mr, this textbook at the beginning of the chapter they start by defining companies, the formation of companies with their unique ledger accounts. When I am introducing a new topic like companies, I start by explaining the theoretical part of companies. When I have explained the theory part I find it easy to explain the practical part.

**Interviewer:** How does this textbook assist you with new concepts or new terminology that is used in Accounting?

**Mr Joseph's:** At the back of the textbook there is a glossary page starting from page 557 – 571. This page explains all the unfamiliar concepts that are used in accounting.

**Interviewer:** Do this textbook helps you to understand the changes that have happened in the examination papers?

**Mr Joseph's:** No as it is only written once and the question papers keep on changing year in year out although it is in line with some of the question papers.

**Interviewer:** How does this textbook does helps you to know that you have covered everything that needs to be covered in a chapter?

**Mr Joseph's:** No, I only check in CAPS/ATP and the examination guideline if I have covered everything that needs to be covered.

**Interviewer:** How do you know that this chapter requires you as the teacher to draw information from the previous chapter?

**Mr Joseph's:** The textbook state it, for example, this was covered in grade 11 or revision from grade 11. When you look at the chapter of inventory systems, the first thing that you will see in the introduction of the chapter, you will see words that are telling you that this work was done in the previous grade 11. This writing will make learners think of what they have learnt in the previous grade.

**Interviewer:** Given that textbooks are different and they differ on how they classify their chapters. Some they say modules, others say, units and chapter. How does this help you in your teaching?

**Mr Joseph's:** It does not matter because there is a subject policy that guides me in my teaching.

**Interviewer:** How do you know that the information in this textbook is reliable?

**Mr Joseph's:** Before you use the textbook, you take the subject policy together with the textbook and check if the topics that are in the subject policy are there in the textbook. If it happens that they do not correspond then you will see that this textbook is not reliable. At this

stage, I can say the textbook that I am using is reliable because it is in line with the subject policy.

**Interviewer:** If you were to be asked to change anything in these textbooks what would you change or what would you remove or add?

**Mr Joseph's:** I can add more activities that matches or that is almost the same with the questioning styles that are in the external examination. I can update the textbook and the reason why I feel they need to be updated it because we are training learners for varsity and in my understanding and the information that I have in varsity they are in line with the latest changes that occur in the subject. Our learners might be confused when they in varsity coming from grade 12 with outdated information and terminology that is not often used, this is the reason why I would update the textbook.

## INTERVIEW TRANSCRIPT

### Interview with Mr Nyathi

**Interviewer:** CAPS and DBE put a lot of emphasis on the use of textbooks in the teaching and learning as a very important tool to be used in teaching, do you share the same views with CAPS and DBE? Why?

**Mr Nyathi:** Yes I do agree, textbooks are important in the teaching and learning in general and also important in Accounting especially when you are introducing a particular topic in order for learners to have a good foundation of whatever topic that you will be teaching. For instance, when you are introducing companies in grade 12, you can use the textbooks because it explains all the important details about the companies from the formation of companies, all the documents that are needed and why financial statements are important in companies.

**Interviewer:** How many textbooks do you use?

**Mr Nyathi:** I use two textbooks which are Top Class and New Era, I use them both depending on the topic that I am teaching.

**Interviewer:** How did you choose the textbooks that you are using?

**Mr Nyathi:** Mfwethu, when choosing the textbook, I normally check the layout of the textbook, how they structure their information and chapters. E.g. when you looking at manufacturing topic of New Era, they start with concepts that are used in Manufacturing. They start with match column A and Column B activities in that matching they are talking about direct material, direct labour and indirect labour while in other textbooks they just start with activities of Break-even point. New Era grows learners gradually while others throw learners in the deep end. This is what I look when choosing a textbook.

**Interviewer:** Why do you think textbooks are important in the teaching and learning of Accounting?

**Mr Nyathi:** In Accounting textbook are very important when it comes to introducing the topic, where it explains in detail about the topic and the terms or concepts that you will come across in a certain topic. For instance, in Cost Accounting, they explain what is a production cost statement and what components form a production statement. They further explain in the form of recapping from previous grade 11 & 10 work what is direct material, direct labour, prime cost, factory overheads and work in progress. Those are the terms that you will be dealing with throughout the topic and they are explained thoroughly in the textbooks.

**Interviewer:** Given that Accounting is not an easy subject in the University and in grade 12 and its aims at preparing learners for University. What is your view of these textbooks? Do they prepare learners to face Varsity Accounting?

**Mr Nyathi:** They can learners the basics of Accounting especially a little bit of auditing and a little bit of problem-solving skills. On the other hand, they may confuse learners when they are to varsity because these textbooks that are being used in schools are not updated they still use the old terminology of income statement while in varsity they use the current terminology of the statement of comprehensive income.

**Interviewer:** How does these textbook help learners to draw from their own experience?

**Mr Nyathi:** The textbooks that are using they relate to things that they see on a regular basis especially the New Era. New Era when making examples in Manufacturing they use examples that include the manufacturing of blocks and the direct material will be sand and cement and the learners know these things and they understand much better.

**Interviewer:** Can you teach using CAPS only without a textbook?

**Mr Nyathi:** I don't think it possible not to use a textbook at all if you are not using textbook where can you get a clear definition of concepts that are using in Accounting concepts/terms like interim dividends, solvency ratio and stock turn over rate. Even though I am not fully relying on textbook because of a shortage of activities but I still need it for introduction purposes in order to lay a good solid foundation for topics.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Mr Nyathi:** When combining these two textbooks, you can get the outcomes that are required by CAPS, however, these textbooks do not have all the levels of difficulties that are normally found in the external examination papers. The activities that are found in the textbooks are much easier than the questions that are found in the external examination and top of that, they are very few examinable activities in these textbooks.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Mr Nyathi:** Yes there are a couple of activities on each and every chapter that equip learners with managerial skills and problem-solving in Top Class. In the New Era sometimes they start with those kinds of question during the introduction of a new topic. Those activities are more like a theory that in some cases do in the business studies. For example, in the Top Class, they ask questions like, why the auditor's reports are addressed to the shareholder. Such activities they give learners the opportunity to think on their own as to why such information is given to shareholders.

**Interviewer:** Does this textbook have enough activities for homework and classwork?

**Mr Nyathi:** No, the activities are not sufficient and they do not cater all the levels of difficulties and that is why the majority of us Accounting teachers use previous question papers more. We use them because of the insufficient activities in these textbooks which also not cater to all the levels of difficulties. For example, the ATP requires teachers to a minimum of two activities on the definition of concepts that are used in companies but when you check on the textbook Top Class they only have two activities that are related to that and they only explain ten concepts out of seventeen. To me, they should have had more activities at least five activities based on the definitions because these definitions need to be understood clearly because they are used throughout companies. Again you find that CAPS requires you as a teacher to do six activities with the learners but when you check these CAPS prescribed textbooks they don't have those six activities but they have four.

**Interviewer:** Do these textbooks allow you to prepare your learners for external examination paper?

**Mr Nyathi:** They have more activities especially Top Class but those activities are not examinable and they only have two types of levels of difficulties which is lower order and middle order. They're very few activities that are based on high order question they do not even reach three activities per topic. Meanwhile in the external examination paper normally comes with high order question consist of 30% in the examination paper, to me that is a lot of marks.

**Interviewer:** How does this textbook help you to know that this topic or this information is important?

**Mr Nyathi:** New Era makes it easy for me because they have those square things on the side where they explain a term or sometimes they write it in bold and they further explain on the

side. So that is how I see that this term or information is important but if I am using Top Class I rely on the exam guideline as there are no clear indications on the textbook. Therefore, I check on the exam guideline that in this topic what is going to be tested from learners, from there I will know that whatever that is going to be tested is important and I will teach it in such a way that the learner will be able to answer it in the exam. There are topics that are not tested e.g. Close Corporation, I do not teach it because I know that they are not going to be tested. There is nothing that is telling me that this topic is tested.

**Interviewer:** How do you know how deep you have to go when you teach the topic?

**Mr Nyathi:** There is nothing in the textbook that guides me on how deep must I go with the teaching. Textbook only gives you the topic that needs to be taught, they just give you companies or VAT or Manufacturing, they don't tell us how deep we must more. Exam guideline tries to indicate that.

**Interviewer:** How do you use these textbooks to prepare?

**Mr Nyathi:** I only use these textbooks when introducing the new topic as they give learners a chance to grow gradually. New Era give learners that chance greatly.

**Interviewer:** Do you think you can use this textbook only without using any other LTSMs? Why?

**Mr Nyathi:** No, as I have stated earlier on that I only use these textbooks for introduction only, then after I use study guides and the previous question papers as these textbooks don't have sufficient activities that may appear in the external examination papers and that caters all levels of difficulties.

**Interviewer:** How does this textbook help you when introducing a new chapter?

**Mr Nyathi:** with regards to the introduction, they are very good especially New era because they start by laying a good solid foundation of that new topic e.g. in the companies, they start from defining types of companies, registration of companies, types of shares, etc. I following the introduction that is in the textbook then after giving activities that are aligned with the textbook introduction.

**Interviewer:** How does this textbook assist you with new concepts or new terminology that is used in Accounting?

**Mr Nyathi:** New Era they have incorporated a little, the new terminology, they only talk about it in the annual published financial statement. Otherwise, throughout the textbooks, they only talking about the balance sheet and the cash flow statement. With regards the buyback, they do have the buyback because the new content requires those textbooks to have buyback of shares but there is little that has been said about the buyback.

**Interviewer:** Do these textbooks helps you to understand the changes that have happened in the examination papers?

**Mr Nyathi:** Yes a little, they have incorporated the new content of buyback share that is found in companies. But they don't have the questioning style that is being used now in the external examination e.g. True or False and Matches column A & B

**Interviewer:** How this textbook does help you to know that you have covered everything that needs to be covered in a chapter?

**Mr Nyathi:** Yes they do have something like a checklist especially New Era, where they tell you that these are the things that are supposed to cover in this chapter like notes, ratios and cash flow.

**Interviewer:** How do you know that this chapter requires you as the teacher to draw information from the previous chapter?

**Mr Nyathi:** on each and every chapter, they indicate that in Grade 11 or Grade 10, you did this chapter. Then after they remind learners of what the chapter was about, they give a couple of activities then add the new content on something that already taught before. E.g. in the Cash budget, they start by reminding the learners of the cash budget that they did in grade 11, then after they add new information on what they have learnt in the previous grade.

**Interviewer:** Given that textbooks are different and they differ on how they classify their chapters. Some they say modules, others say, units and chapter. How does this help you in your teaching?

**Mr Nyathi:** To me it does not mean anything, I only concerned about the activities only.

**Interviewer:** How do you know that the information in this textbook is reliable?

**Mr Nyathi:** I trust it because it is approved by the department of education and some of them are in line with the examination guideline and the curriculum itself.

**Interviewer:** If you were to be asked to change anything in these textbooks what would you change or what would you remove or add?

**Mr Nyathi:** I can change the layout of the textbook, how they have structured their textbooks. I can change how they have arranged their topics. I prefer that the topics be arranged as to how CAPS is arranged. Top Class managed to structure its textbooks in a sequence that is in CAPS, while the other textbook the topics are mixed. According to my view, a textbook should have all the level of difficulties, currently, these textbooks have lower and middle level, there is a very less high order. Lastly, I can add more activities and that will make accounting teachers rely less on previous question papers. A textbook must be an all in one.

## INTERVIEW TRANSCRIPT

### Interview with Miss. Nkomo

**Interviewer:** CAPS and DBE put a lot of emphasis on the use of textbooks in the teaching and learning as a very important tool to be used in teaching, do you share the same views with CAPS and DBE? Why?

**Miss. Nkomo:** Yes, the textbook is a reliable source that can be used to teach learners. Textbooks contain valuable information that explains the subject knowledge deeply.

**Interviewer:** How many textbooks do you use?

**Miss. Nkomo:** I use three textbooks in my teaching. It's New Era, Top Class and Study & Master.

**Interviewer:** How did you choose the textbooks that you are using?

**Miss. Nkomo:** I did not choose them but they were there in my school when I arrived.

**Interviewer:** Why do you think textbooks are important in the teaching and learning of Accounting?

**Miss. Nkomo:** Textbooks are important in Accounting because they have information that needs to be understood by learners. Textbooks are very good especially when introducing a new topic in Accounting. It breaks down the accounting concepts into understandable pieces and gives learners a depth knowledge about Accounting. Lastly, in order for one to understand Accounting, he must understand the jargon of accounting and the jargon is there in the textbooks.

**Interviewer:** Given that Accounting is not an easy subject in the University and in grade 12 and its aims at preparing learners for University. What is your view of these textbooks? Do they prepare learners to face Varsity Accounting?

**Miss. Nkomo:** Yes they are preparing learners for varsity accounting a little. The reason why I am saying this is because they contain new information that is being done in varsity e.g. cash flow statement Cost Accounting and Auditing. As I have said earlier on that they are good with the introduction that introduction gives them a clue of what is auditing and it will not be a strange name when they find it in university.

**Interviewer:** How does this textbook help learners to draw from their own experience?

**Miss. Nkomo:** Not all of the textbooks that I am using allow learners to draw from their own experience. Some textbooks when doing examples or problem-solving questions, they use familiar names of the businesses that are known by the learners. Some of these textbooks use unfamiliar examples to explain the concepts. To answer your question these textbooks when making an example they will always make an example out of something that these learners see almost every day e.g. renovation/extension of the store & returning goods that are damaged. Learners see such things happening and even themselves to some extent they have return goods to store where they normally buy in.

**Interviewer:** Can you teach using CAPS only without a textbook?

**Miss. Nkomo:** No, I don't think it's possible, CAPS is like a map, it tells you where to start and where to end. CAPS have topics that need to be covered there is no any other information while the textbook gives you more information about the topic that needs to be covered, they further give activities based on that particular topic.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Miss. Nkomo:** Yes but it only New Era that lists the topics that you were required to cover at the end of each topic. The other textbooks just finish a chapter and start a new chapter without asking you if you have covered everything that you were supposed to cover.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Miss. Nkomo:** Yes they do and I highly recommend Top Class and New Era, they do have activities that develop the problem-solving skills and analytical skills of the learners. These textbooks further allow learners to engage in the theoretical part of accounting. Study & Masters focuses more on calculations they lack questions that allow learners to use their critical thinking skills.

**Interviewer:** Does this textbook have enough activities for homework and classwork?

**Miss. Nkomo:** No, No, the reason why as teachers we end up using other support materials is the shortage of activities that is the reason we rely greatly on the use of previous question papers. The activities are minimal and sometimes requires us to do maybe four activities on a

certain topic but when you check on the textbook there are only four exactly activities. You see sometimes as a teacher you feel that my learners still need more activities on this topic but there is nothing you can do because they are all exhausted in the textbook then you decide to use previous question papers just to expose your learners on that particular topic.

**Interviewer:** Do these textbooks allow you to prepare your learners for external examination paper?

**Miss. Nkomo:** Earlier on I have indicated that these textbooks are good when it comes to the introduction of a new topic. When you are introducing the topic its good but when you are preparing for the examination you need to use other sources because when you look at the external examination paper, you find questions that are different from the textbooks including the language that is used there is different. The questioning style is also different. I believe that examiners use completely different textbooks when setting the exam papers. These textbooks on their own are not and cannot prepare learners for external examination

**Interviewer:** How does this textbook assist you to know that this topic or this information is important?

**Miss. Nkomo:** There are pictures that are used in the New Era sometimes thy guide me to see that this information is important but in other textbooks, there is nothing that is indicating that this information is important. In the absentia of indicators, I use my understanding of the subject and the examination guideline. Everything that is outlined in the exam guideline I regard it as important.

**Interviewer:** How do you know how deep you have to go when you teach the topic?

**Miss. Nkomo:** As I have said above, examination guideline is the major tool as textbooks are not indicating anything.

**Interviewer:** How do you use these textbooks to prepare?

**Miss. Nkomo:** Well, I do three or four activities on my own, then check if there is anything that I need to emphasis based on the chosen activities, then in class I do one activity with the learners then the rest of the prepared activities will be homework.

**Interviewer:** Do you think you can use this textbook only without using any other LTSMs? Why?

**Miss. Nkomo:** No, you see the types of questions that are found in examination papers are completely different from questions that are found in these textbooks. Don't get me wrong they will ask you about the income statement that is in the textbook but their question will be different from the questions that are found in the textbook. E.g. in the examination they will ask you to fill the missing figures in the Balance sheet but in the textbook, there is no such activity, sometime they will give you the ratios and you to find the missing figures in the balance sheet using ratios and again there are no such activities in these textbooks. If you teach learners using textbook only, I am afraid to tell you that those learners will never make it as per their wishes.

**Interviewer:** How does this textbook help you when introducing a new chapter?

**Miss. Nkomo:** These textbooks especially Top Class and New Era introduce some of the new topics nicely, so I go with the introduction that is written in the textbook.

**Interviewer:** How does this textbook assist you with new concepts or new terminology that is used in Accounting?

**Miss. Nkomo:** There are new terms that in these textbooks however not all the new terminology are included in these textbooks. There is deferred income, buyback of shares but you will never find the statement of financial position and statement of comprehensive income especially in the Top Class but in the New Era, they do have them in the glossary only.

**Interviewer:** Do these textbooks helps you to understand the changes that have happened in the examination papers?

**Miss. Nkomo:** You see examinations changes every year, the questioning style keeps on changing changes. The textbooks are updated I think after three years or four or whenever there are changes in Accounting globally. These textbooks that I am using are not helping that much with regards to changes but they do have the new topic that is in companies which are the buyback of shares.

**Interviewer:** How these textbooks help you to know that you have covered everything that needs to be covered in a chapter?

**Miss. Nkomo:** I only check with my ATP, Exam Guide then I will know that I have covered everything that needs to be covered in that chapter. I am not sure if they do have a checklist but Top Class does not have it, I am sure of that.

**Interviewer:** How do you know that this chapter requires you as the teacher to draw information from the previous chapter?

**Miss. Nkomo:** They normally state that revision of the grade 11 work, then I know that learners need to recap from the previous work then I recap with them, give them two activities of the previous grade work then after proceed with the new topic.

**Interviewer:** Given that textbooks are different and they differ on how they classify their chapters. Some they say modules, others say, units and chapter. How does this help you in your teaching?

**Miss. Nkomo:** To me, it does not say anything as I only use the textbook to introduce the lesson.

**Interviewer:** How do you know that the information in this textbook is reliable?

**Miss. Nkomo:** To be honest with you, I don't trust these textbooks, I only use them because they are prescribed. There are a lot of errors in some of these prescribed textbooks, for instance, teachers guides of top-class are not corresponding with learners textbooks. In grade 11 there are too many typing errors in the same textbook. I find it hard to regard it as reliable.

**Interviewer:** If you were to be asked to change anything in these textbooks what would you change or what would you remove or add?

**Miss. Nkomo:** First of all is to update the terminology. Secondly, align the activities with the questions or the questioning style that is in the examination so that I cannot rely more on the previous question papers. Lastly, I would add more activities as the majority of the prescribed textbooks have minimal activities. E.g. all the topics will have a minimum of sixteen activities, I think they will be enough to equip the learners with all the skills they need.

## INTERVIEW TRANSCRIPT

### Interview with Mr Ndlovu

**Interviewer:** CAPS and DBE put a lot of emphasis on the use of textbooks in the teaching and learning as a very important tool to be used in teaching, do you share the same views with CAPS and DBE? Why?

**Mr Ndlovu:** Yes, textbook, in general, is good when it comes to teaching because they have a deep knowledge of the subject. However, some textbooks are very good when you are introducing a new topic to learners. For example, Accounting textbooks are very good when it comes to the introduction of the new topic and they give learners a full background of the topic that is being introduced.

**Interviewer:** How many textbooks do you use?

**Mr Ndlovu:** I use two books, which is Top Class and New Generation.

**Interviewer:** How did you choose these textbooks that you are using?

**Mr Ndlovu:** I did not choose them, they were given to me by the departmental head of commerce.

**Interviewer:** Why do you think textbooks are important in the teaching and learning of Accounting?

**Mr Ndlovu:** In Accounting textbooks is important when you want to introduce a new topic to your learners. It breaks down the information into understandable pieces, it tells you more about that new topic and why it is important. For example, in the companies, they are introduced in the textbook, they explain everything that is needed in order for one to have a company, and they talk about companies act. These are the things that are important to be known by learners during the introduction.

**Interviewer:** Given that Accounting is not an easy subject in the University and in grade 12 and its aims at preparing learners for University. What is your view on this/these textbooks? Do they prepare learners to face Varsity Accounting?

**Mr Ndlovu:** Way back in high school times, Textbooks were focusing more on the calculations and that made me have a problem the time I was doing Bcom Accounting because in Bcom they were not focusing only in calculations. So now the textbooks that are

being used in schools, they equip learners with analytical skills, managerial skills and the calculation skills. With that being said I believe that these textbooks are laying a good foundation for learners to stand against varsity accounting.

**Interviewer:** How does this textbook help learners to draw from their own experience?

**Mr Ndlovu:** well it depends on the topic for example when you are examples like buying on credit, these textbooks they normally have things they are well known that are related to buying on credit. For instance like buying a car on credit and the customer will pay equally monthly instalments. Those are the things that learners know that if you purchase a car in most cases you normally purchase it on credit and you pay certain monthly instalments for a certain period of time. Such things you find them in the cash budget where the business purchase a car and pay equal monthly instalments.

**Interviewer:** Can you teach using CAPS only without a textbook?

**Mr Ndlovu:** No, CAPS only tell you what to teach and the expected outcomes then the textbook give you more information about the topics that are stipulated by CAPS and assist you to get the expected outcomes. CAPS is giving directives and that is why you need both CAPS and the textbooks

**Interviewer:** Does these textbook help you to know that you have covered all the topics as per CAPS requirements?

**Mr Ndlovu:** New Generation normally tell you at the end of the chapter that you should have covered this, depending on a topic but Top Class does not say anything at all. In the case of the silence of Top Class, I check my ATP and examination guideline and see if I have covered everything.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Mr Ndlovu:** Yes they do equip learners with other skills the likes of analytical skills, problem-solving skills. You will find that in each and every chapter there are activities that test learner if they do understand what is being done on the topic. I would also like to register that even though they have those activities but they are not sufficient to develop learners but they give learners a clue or basic foundation of the problem solving and analytical skills.

**Interviewer:** Does this textbook have enough activities for homework and classwork?

**Mr Ndlovu:** No they don't have enough activities and their activities do not have all the levels of difficulties and that is the reason why the majority of teachers who are teaching accounting relies more on the use of previous question papers because they have all the levels of difficulties and that assist learners a lot during the preparation of tests.

**Interviewer:** Do these textbooks allow you to prepare your learners for external examination paper?

**Mr Ndlovu:** As I have said they do not have enough activities, therefore, they do not prepare learners for external examination. Again the activities that they have are not examinable activities and that is why I use other support material so that I can prepare my learners for external examination.

**Interviewer:** How do you know that this topic or this information is important?

**Mr Ndlovu:** In other subjects like Economic you find the textbooks written NB or highlighting a term or writing it in bold. Well in these textbooks there is a very minimal indication, you will find that in the manufacturing they write in bold the word break-even point then after there is no much explanation. In most cases, you find the most of the indications in the study guides where they underline or write it in bold then on the side they give explanation and examples. Another thing that assists me to see that certain information is important is the examination guideline, I teach what is going to be examined by the examiners.

**Interviewer:** How do you know how deep you have to go when you teach the topic?

**Mr Ndlovu:** As I have said about that examination guideline and the annual teaching plan plays a huge role as the textbooks do not indicate anything.

**Interviewer:** How do you use these textbooks to prepare?

**Mr Ndlovu:** As I have stated earlier, I use the textbook mostly if I introduce a new topic. Well I prepare I compare the books and check which one is best explaining the new topic, then use it to prepare but I also incorporate the ideas and examples of another textbook that is not chosen and work with both textbooks during my preparation.

**Interviewer:** Do you think you can use this textbook only without using any other LTSMs? Why?

**Mr Ndlovu:** No, as I have said above that the activities that are in these textbooks are not examinable so I cannot use them alone, I need to include accounting previous question papers, I need to include study guides so that my learners will understand the content around the topic, understand different questioning style and also be able to stand for external examination paper.

**Interviewer:** How does this textbook help you when introducing a new chapter?

**Mr Ndlovu:** Firstly I check which textbook that explains better than the other, I check if the textbook is explaining step by step if it doesn't so I don't pick it. Then after I stick to the chosen topic then also incorporate examples that are used in another textbook so that I have will more than enough examples during the introduction of the new topic. For example, when introducing companies, I go with Top Class because they explain very explicitly all the important terms step by step and they give you all the theoretical part of companies, it is explained better than in the New Generation.

**Interviewer:** How does these textbook assist you with new concepts or new terminology that is used in Accounting?

**Mr Ndlovu:** These textbooks are not fully updated, yes they do have the new topic the one of buyback of shares but the terminology is not updated. There is a very little update that has been done because in Sales they also inform the users that another name for sale is turnover. At some point, they still referee to ratios instead of financial indicators. Maybe one of the reasons they do not update it, it because even the examination papers still use the old terms, they still have the balance sheet and income statement.

**Interviewer:** Do this textbook helps you to understand the changes that have happened in the examination papers?

**Mr Ndlovu:** No, because these textbooks that we are using are not updated and for instance the textbooks that I am using currently at school it was bought three years ago and the examination keeps on changing every year. An example since in accounting there is true or false now, these textbooks do not have activities that are similar to those true or false those questions are asked in the exam. Again in the exam now you will find that learners are

expected to fill in the missing figures in the balance sheet and they are given ratios to find those missing figures and such activities are not there in the textbooks.

**Interviewer:** How these textbooks do helps you to know that you have covered everything that needs to be covered in a chapter?

**Mr Ndlovu:** They have something that is almost similar to the checklist but only New Generation, Tops class does not have it.

**Interviewer:** How do you know that this chapter requires you as the teacher to draw information from the previous chapter?

**Mr Ndlovu:** At the beginning of each topic if it is something that was done on the previous grade, they state that revision from grade 11 work. E.g VAT they state that revision of grade 11 work that is Top Class that is good at that.

**Interviewer:** Given that textbooks are different and they differ on how they classify their chapters. Some they say modules, others say, units and chapter. How does this help you in your teaching?

**Mr Ndlovu:** to me it does not matter that much but again to me it shows the alignment between the curriculum and the textbook. For instance, Top Class and New Generation are divided into terms e.g. term 1 just like CAPS and they have all the work that is supposed to be done in term one. To me, they are a bit aligned with the curriculum. Even though they differ when it comes to topics, these two textbooks one uses Units and the other one uses Module

**Interviewer:** How do you know that the information in this textbook is reliable?

**Mr Ndlovu:** The fact that is approved by CAPS it is reliable, CAPS is the document that is guiding us, as it is guiding us we are forced to follow it and to trust it.

**Interviewer:** If you were to be asked to change anything in these textbooks what would you change or what would you remove or add?

**Mr Ndlovu:** well I am not too sure about removing somethings but what I can add is the activities that accommodate match column A and B and True or false questions. Update the terminology that is being used now in Accounting but not totalling removing all the old terms but has a new term then give the old terms that were being used before so that learners will

not be confused. Have more examinable and challenging questions and have more activities at least fifteen to twenty activities per topic. For example, four activities that are easy, eight middle order activities and eight high order questions.

## INTERVIEW TRANSCRIPT

### Interview with Miss. Dube

**Interviewer:** CAPS and DBE put a lot of emphasis on the use of textbooks in the teaching and learning as a very important tool to be used in teaching, do you share the same views with CAPS and DBE? Why?

**Miss. Dube:** Yes, it depends on the textbooks that you are using for teaching. For example, in Accounting textbooks, the structuring of Top Class is in line the examination papers and the CAPS itself, unlike other textbooks. Top Class prepares learners for external examination.

**Interviewer:** How many textbooks do you use?

**Miss. Dube:** I use four textbooks New Era, New Generation, Study & Master and Top Class

**Interviewer:** How did you choose the textbooks that you are using?

**Miss. Dube:** Study & Master was used by the teachers who were teaching Accounting at school before me. On my arrival, I noticed that my learners are very good with calculations but they were lacking the analytical skill and problem-solving skills. Then my subject advisor recommended the other three textbooks for me and that is how I ended up using all of them.

**Interviewer:** Why do you think textbooks are important in the teaching and learning of Accounting?

**Miss. Dube:** In Accounting textbooks assist learners to understand Accounting concepts. In Accounting, textbooks play a huge role during the introduction of the new topic as it lays a good solid foundation for learners to understand the topic that is being taught for instance in the Financial statement of Companies, it explains the difference between financial statements of other forms of ownership and companies. After you have introduced the new topic, you can then use other support materials.

**Interviewer:** Given that Accounting is not an easy subject in the University and in grade 12 and its aims at preparing learners for University. What is your view on this/these textbooks? Do they prepare learners to face Varsity Accounting?

**Miss. Dube:** As I have said earlier on that now Accounting is not only about calculation, the theory is also part of accounting, learners need to know as to why we are subtracting debtors allowance from sales and why it is important for the business to do financial statements. In

varsity, they are not focusing in calculations only but they also focus on managerial skills and with that being said I believe that some of the textbooks that I am using e.g Top Class, New Era and New Generation they prepare learners for varsity accounting.

**Interviewer:** How does this textbook help learners to draw from their own experience?

**Miss. Dube:** as Accounting is not only about calculation, learners need to use their critical thinking in solving other problems that are not only related to calculations. Some of the activities that are found in these textbooks give learners the opportunities to draw from their own experience. You will find that in the companies learners will be required to state the possible reasons that can make the business to lose clients. Sometimes in the cash budget, they ask learners to give strategies that can be used by the business to encourage their debtors to be the amount that they are owing. So, learners, they know these things and they find it easy to respond to such questions.

**Interviewer:** Can you teach using CAPS only without a textbook?

**Miss. Dube:** No, CAPS is only a guide that tells you what to teach in this week, this must be taught for three weeks or five weeks but they do not give the full details about that particular topic. E.g. they tell you that financial accounting for companies five weeks they give all the concepts that you need to cover but they do not explain those concepts. The explanation of those concepts you will find them in the textbook, the depth knowledge about financial accounting for companies you will find them in the textbooks, not on CAPS

**Interviewer:** how Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Miss. Dube:** two of these textbooks they do not help me to see if I have covered everything but New Era and New Generation they have a checklist, so I use their checklist to see if I have covered everything that needs to be covered.

**Interviewer:** Does this textbook help you to know that you have covered all the topics as per CAPS requirements?

**Miss. Dube:** Yes they do especially Top Class and New Era, the activities that are in these two textbooks are based on calculation, the theory of accounting and analytical. At the end of every chapter and sometimes at the beginning of the chapter they test learners if they understand the possible reasons that make the company enjoy the tax reduction benefits or the

reasons that may be brought by the lack of advertisement in the company. Those types of question are checking the critical thinking of the learners and they also give them the opportunity to analyse.

**Interviewer:** Does this textbook have enough activities for homework and classwork?

**Miss. Dube:** They have more activities but they are not the kind of activities that you can rely on as they do not meet the standard of the questions that are found in the external examination. Even their questioning style is different from the questioning style that is used in the external examination. In the study and masters, they don't have enough activities, their activities are less and they do not cater all the levels of cognitive demand and they don't have more activities that are related to problem-solving or activities that promote analytical skills to learners.

**Interviewer:** Do these textbooks allow you to prepare your learners for external examination paper?

**Miss. Dube:** I won't say they fully assist learners. As I have at the beginning of this interview that textbooks are very good when it comes to the introduction of the new topic. Even though Top Class have enough activities but they cannot fully prepare the learners for external examination because their activities are not examinable, the style of questioning cannot be compared with external examination style and lastly, they do not have all the levels of difficulties and if you want to prepare learners for examination you should prepare them with examinable questions or activities with all levels of difficulties.

**Interviewer:** How do these textbooks assist you to know that this topic or this information is important?

**Miss. Dube:** When it comes to that, these textbooks do not allow us to see that this concept are important, textbooks give you the basics of that chapter. The only thing that assists to see that the concept is important is the examination guideline. In the examination guideline, they tell you exactly what needs to be understood by learners, whatever that has been mentioned in the examination guideline I regard it as important.

**Interviewer:** How do these textbooks assist you to know how deep you have to go when you teach the topic?

**Miss. Dube:** there is nothing that is indicating in the textbook but through examination, guideline comparing previous examination paper and I can see how deep I need to go regarding the topic that is being done at that particular time.

**Interviewer:** How do you use these textbooks to prepare?

**Miss. Dube:** I only use them when I introduce the next topic and do a couple of activities that are aligned with the introduction of that new top. I do activities on my own, then in class give learners those activities or homework.

**Interviewer:** Do you think you can use this textbook only without using any other LTSMs? Why?

**Miss. Dube:** No, if you are teaching Accounting, it is very important for you to use other materials the likes of study guides or previous question papers so that you will expose your learners to a different style of questioning. In the textbook, they have only one style of question and in most cases, the levels of cognitive demand are the same throughout the textbooks. In the previous question papers, learners will get a chance to engage in activities that are completely different from those who are in the textbook.

**Interviewer:** How does this textbook help you when introducing a new chapter?

**Miss. Dube:** I just follow what is written in the textbook because they have good introduction especially top class. I just follow the textbook and prepare more examples that I will use in class on top of the ones that are in the textbooks.

**Interviewer:** How does this textbook assist you with new concepts or new terminology that is used in Accounting?

**Miss. Dube:** These textbooks are not updated therefore they still give me a problem with regards to terminology that is being used. The textbooks that I am currently using do not have the new concepts and the new terms that are being used in accounting for instance in the textbooks they still talk about ratios instead of financial indicators. Maybe the reason why they have not updated it because of the department itself, they do not incorporate these new terms in their exams even in CAPS itself.

**Interviewer:** Do this textbook helps you to understand the changes that have happened in the examination papers?

**Miss. Dube:** No, examination papers keep on changing maybe every two years, while the textbook changes or updated once in three years or even if they are updated every year my school will not afford to change accounting textbook every year.

**Interviewer:** How this textbook does help you to know that you have covered everything that needs to be covered in a chapter?

**Miss. Dube:** ATP is guiding me as well as the examination guideline. The textbook does not give me the opportunity to check if I have covered everything that needs to be covered in Companies.

**Interviewer:** How do you know that this chapter requires you as the teacher to draw information from the previous chapter?

**Miss. Dube:** Top Class normally state that referrer to grade 11 work, if the work was done in grade 11. Sometimes they say Grade 11 revision work and they will give learners two or three activities based on the work that was done previously with the intention of reminding them about that work.

**Interviewer:** Given that textbooks are different and they differ on how they classify their chapters. Some they say modules, others say, units and chapter. How does this help you in your teaching?

**Miss. Dube:** To me it shows the alignment between the curriculums that are being used. The unit was mostly used in the OBE times and those textbooks were related to that curriculum. Then in ATP, they use chapters and Caps to me these things shows the alignment between the curriculum and the textbook.

**Interviewer:** How do you know that the information in this textbook is reliable?

**Miss. Dube:** firstly I check the previous question papers how they ask questions and check in the textbook how they explain that question that has been asked. If the definition corresponds it's where I know that this textbook is reliable. Another thing is I judge textbooks based on the curriculum as they are prescribed, it means they are reliable.

**Interviewer:** If you were to be asked to change anything in these textbooks what would you change or what would you remove or add?

**Miss. Dube:** Study & Masters need to be updated especially the item of buyback of shares. Their explanation is not satisfactory and they lack activities that are based on buyback of share. In the Top Class again I can put more explanation of buyback of share, it's a new topic and it needs to be explained thoroughly to the learners. I will also in all textbook put more examinable activities, currently, there are activities but they are not examinable. Another thing that I can add in more is the activities that challenge learners, most of the activities that are in these books, they do not challenge the learners, they are very easy while in the examination papers they have activities that really challenges learners and learners if they come across with those question they just choose to skip the question because they are not exposed to such questions. Lastly, I would update the language include the new concepts that are used in Accounting.

## APPENDIX K: Follow up interviews

### INTERVIEW TRANSCRIPT

#### Interview with Miss. Gusha

**Interviewer:** As per your responses regarding the structuring of the textbook, with regards to the textbooks that you use, what does this mean to you?

**Miss. Gusha:** In terms of title or credentials of the authors it is very important for an author to display them in their textbooks because it increases the liableness of the textbook. If the textbook is written by a Professor, you as a teacher you trust that textbook because you know that this textbook is written by someone who is a researcher or someone who really understand Accounting.

As I have said that the textbook that I have sometimes have the formats and sometimes it doesn't show the format but if they did not show the format they provide it in the workbooks. With the workbooks, not all the learners afford to buy workbooks, the majority of the learners use normal exercise books when writing Accounting and in that normal exercise book there is no format, even when they are writing in the external examination there are no formats. I think that the textbook must all the format so that learners will be able to know and understand these formats.

**Interviewer:** Regarding the content of this/these textbooks, with regards to the textbooks that you use, what does this mean to you? Do you have any comment?

**Miss. Gusha:** We usually top up with extra activities, some textbooks do not provide the number of activities that are required by CAPS, for instance, CAPS will require teacher do to seven activities only to find that the textbook has four activities. As a teacher, we expect that since these textbooks are approved by CAPS, they should meet all the CAPS requirements but they do not meet them.

Since the activities are very few, you will find that they have the same cognitive levels of demand in most cases they are low order questions. Then how can you promote the creative thinking of the learners with low order questions? In my view these textbooks are failing our learners they should have more activities that are going to challenge the learners, the creative thinking will come from challenging questions. There is a huge gap between the activities that are found in the textbooks and the external examination papers, the standard is completely different.

**Interviewer:** What is your view regarding guidance and support also considering your responses under guidance and support?

**Miss. Gusha:** These textbooks only support teachers who have experience. These activities do not support the novice teacher. For instance, CAPS will tell that you must do three activities in this chapter then on the textbook you find six activities. Then on these six activities the last two activities are high order questions then you as a novice teacher you will only go for the first three only to find that the first three are easy to question and the last two are high order questions, the textbook is not indicating that and in that way it has failed you as the novice teacher. You will get to understand that in the following year, you will be learning from your mistakes at the expense of learners. Another thing is that since there are mistakes in these textbooks, learners are being confused about who to trust, the textbook or the teacher because of the errors that are there in these textbooks. Lastly, if the concepts are written in bold, it sends a message to the learner that this word is important and if the concept is written in the sides of a textbook it also draws the attention of the learner. I am happy with the vocabulary at the end of the textbook but sometimes it is very difficult for learners to think that if they don't understand the word they must go to the back of the textbook but if they were written in that particular page as a notepad, learners will be able to get the meaning right in front of their nose. Let me say this, not all teachers know that there is vocabulary at the end of the textbooks and not all teachers know that there are exemplary questions at the end of the textbooks. Such information I believe that it should be shared in the introduction of the textbooks at the beginning of the textbook.

**Interviewer:** Any comment on the vocabulary of this/these textbooks

**Miss. Gusha:** These textbooks are updated but not fully updated. I am saying they are updated because they have the new topic which is a buyback of shares but they do not incorporate the new names that are used in Accounting or Financial reports. Again there are some errors in these textbooks and the presence of errors makes learners doubt the textbooks because they find it hard to trust something errors and this further makes them not to be independent they will also need a teacher to refer to as the textbooks are denying the opportunity of becoming independent.

**Interviewer:** Is there anything that you still change in these textbooks that you are using?

**Miss. Gusha:** If I can be given a chance to change anything in these textbooks I can remove all the low order activities and leave only two per topic and include more of the middle order and higher order. Additionally, I can add more activities so that learners will always have extra activities that they will use to practice. Those activities will be matching the standard of questions that are found in the external examination paper. Remember accounting is a practical subject and practical subjects require learners to always engage in activities.

## INTERVIEW TRANSCRIPT

### Interview with Mr Joseph's

**Interviewer:** As per your responses regarding the structuring of the textbook, with regards to the textbooks that you use, what does this mean to you?

**Mr Joseph's:** The qualifications of the authors are important, they need to be shown in the textbook because that is the first thing I look at in order to conclude on the reliability of the textbook. For instance, if the textbook is written by someone who did BCom Accounting, Bcom Honours and M com, you just know by looking at his or her qualification that this person knows Accounting and he is relevant to the subject and therefore I can trust and buy his textbook. The textbooks that we are using are written by Lenny Naidoo and we don't even know what qualification does he/she have and we don't even know if he/she knows Accounting. It only New Era that displayed the qualifications of the authors, some are CAs and you can see that the authors of New Era, they know Accounting and they live Accounting, that's the assurance that I like.

The checklist is also important because it guides or assists the teacher when checking if he did cover a certain aspect or not. Most of the teachers normal rush to finish the syllabus in the midst of chasing the syllabus they skip a lot of things that they need to cover, so the check will assist them to see that they did not cover this and they go back and cover everything that needs to be covered. In some textbooks e.g. New Era and New Generation, they have it as a summary of the chapter but in some, they don't the likes of Top Class.

The introduction I find it important because in the introduction of the textbook, it's where the authors of the textbook tell you as the user, how you should use their textbooks. For all the textbooks must have the introduction of its textbook.

**Interviewer:** Regarding the content of this/these textbooks, with regards to the textbooks that you use, what does this mean to you? Do you have any comment?

**Mr. Joseph's:** Well the content is complete but in some textbooks they did not go deep when explaining some topics for instance in the New Era they did not go deep when introducing companies they did not explain GAAP but when you look at the Top Class they did explain explicitly everything a learner needs to know about companies. You find that in some topic Top Class did not explain much but New Era explained well.

Since they do not have an examinable question, they not allowing learners to be a critical thinker, the only thing that we use as the alternative that assists them a bit to be critical thinkers is the previous question papers. These textbook have a shortage of activities that are supposed to developing critical thinking for these learners. Again these textbooks have errors that are confusing the very same learners that are supposed to be developed critically.

These textbooks are not updated in some cases they speak a different language with CAPS, CAPS is talking about financial indicators but the textbook is talking about ratios. All of them still need to be updated except for the New Era. Even in the financial publication newspapers, they talk about the statement of financial position but our textbooks do not have such words. Therefore they still need to be updated and use the language that is being in Accounting as a profession.

**Interviewer:** What is view regarding guidance and support also considering your responses under guidance and support?

**Mr Joseph's:** As I have stated in the previous question that these textbooks confuse learners, this simply means that the textbooks are not supporting learners instead of supporting they are confusing them. They are confusing with the language that is not updated and they are also confusing them with insufficient activities and they are confusing them errors that are there. Moreover, these textbooks also don't support the teacher because teacher ends up on internet fishing for material that is supposed to be additional material but it becomes the main material as these textbooks don't have enough activities that are in the standard of the external examination papers. It makes teachers work more with the intention to find material that will be utilised by their learners.

**Interviewer:** Any comment on the vocabulary of this/these textbooks

**Mr Joseph's:** I commend New Era for having those new terms even though they are glued there in the back but they have tried to update their textbook, they have your financial indicators they have a statement of comprehensive income. There is error especially in the teacher's guide and that is very bad for novice teachers because they rely more on the teacher's guide as they don't have much experience.

**Interviewer:** Is there anything that you still change in these textbooks that you are using?

**Mr Joseph's:** First things first, I would update the textbook and make sure that all those new words are in the mainstream they are used in the activities rather than to be glued in the back of the textbook. Secondly, I would add more activities that will include all the levels of difficulty and have the authors that will display their qualifications and their current employment.

## INTERVIEW TRANSCRIPT

### Interview with Mr Nyathi

**Interviewer:** As per your responses regarding the structuring of the textbook, with regards to the textbooks that you use, what does this mean to you?

**Mr Nyathi:** The textbooks that I am using still have the close corporation which is not examined by the examiners, to me the structuring of these textbooks sometimes confuses the learners. Some learners even ask you as the teacher as to when are going to do close corporation. This shows that learners are expecting to learn everything that is in the textbook. In a nutshell, these textbooks are very old they need to be updated, all the things that are not covered in the exam, need to be removed.

The absence of the checklist on these textbooks disadvantages learners because learners at the end of the chapter, they don't know what was supposed to be done in class, the only person who knows is the teacher with the help of ATP or examination guideline. Learners need to be given a chance to know if they have learned everything that is supposed to learn in that particular topic.

Lastly, if the titles or credentials of authors are displayed in the textbook, it gives you that assurance that this information is accurate and reliable. If the textbook is written by Prof. Smith or Dr Mkwataza you just have that assurance that this textbook is reliable as it was written by a researcher. Currently, these textbooks are written by just B. Smith and it makes me as a teacher not to rely greatly on it and I even doubt the authenticity of the textbook.

**Interviewer:** Regarding the content of this/ this textbook, with regards to the textbooks that you use, what does this mean to you? Do you have any comment?

**Mr Nyathi:** Mfwethu, this textbook has a lot of writing errors, I doubt that authors check the errors before submitting it for printing. At some point you will find textbooks saying completely different things about one topic, for instance, in grade 11 in the manufacturing, you find that a textbook will tell you that screws that are used to manufacture a desk are indirect material and when you check with grade 12 textbook it regards the same screws as direct material. This not only confuses the learners but it also confuses the novice teachers.

With regards to real life situation this textbook is limiting learners to think only about what is written on it as at some point limiting learners to relate to this that occurs in their real-life situations.

A curriculum needs to go hand in hand with what is written in the textbooks. Teachers are guided by the curriculum and the curriculum requires them to use the textbooks that are prescribed by the very same curriculum. You find that the curriculum requires a teacher to do five activities of a certain topic but when you go to the very same textbook that is approved by the curriculum and find three activities. That alone shows that there is a lack of alignment between the curriculum and the textbook. A textbook must have everything that is needed by the curriculum it must be the all in one.

**Interviewer:** What is view regarding guidance and support also considering your responses under guidance and support?

**Mr Nyathi:** These textbooks cannot support inexperienced teachers because not everything that is required by CAPS in there on the textbooks. It's only an experienced teacher who can identify early that in this topic I need to add certain things in order for my learners to be able to tackle the external examination. The fact of the matter is some activities that are found in these textbooks lacks certain levels of cognitive demand and most of the novice teachers, they don't know that. In Accounting there are chapters that are not examinable e.g. CC the textbook does not indicate that this chapter will not be covered in the exam again that will also be known by the experienced teacher. The novice teacher maybe teaches everything that is there only to find that they are not going to be asked in the external examination papers.

Lastly, these textbooks do not promote the independence of learners because they only limiting learners to low and they have limited high order questions. There are very few activities that challenge learners and that allow learners to develop their critical thinking skill. The only thing that assists me is to incorporate the previous question so that my learners that exercise their critical thinking. Textbooks must have everything that will assist the learner to grow in the field of Accounting.

**Interviewer:** Any comment on the vocabulary of this/these textbooks.

**Mr. Nyathi:** Well, I really don't know the jargon of Accounting reason being, when you look at the question papers you will find another language that is not in the textbook and that is confusing me greatly because if the language that is in the question papers is Accounting jargon, it must also appear on these textbooks. This not only confuses the learners but it also confuses the teachers as well.

The language really needs to be updated in the textbooks because you will find that learners they understand and they know how to respond to questions that are in the textbook but when the very same question appear on the question papers they language that is completely different from the one that is in the textbook. Again in these textbooks, there are too much writing errors that also disadvantage the learners, you find that the in the instruction they will tell you that the accounting

period ends on 30 September 2009 but in the adjustment, you find that it no longer end on the 30 September but it ends of 28 February.

**Interviewer:** Is there anything that you still change in these textbooks that you are using?

**Mr Nyathi:** Update the textbooks, align it with the curriculum, and give more activities because accounting is only about activities, use the same language that is used in the question papers and those who prescribed the textbook must verify the textbooks before they approve it.

## INTERVIEW TRANSCRIPT

### Interview with Miss. Nkomo

**Interviewer:** As per your responses regarding the structuring of the textbook, with regards to the textbooks that you use, what does this mean to you?

**Miss. Nkomo:** it is important for the titles and qualifications of the authors to be displayed in the textbooks. We need to trust the textbook that we are using so we need to know who wrote the textbook. The textbook that is written by a Professor or Doctor or someone who holds a master's degree in Accounting will appeal to the public, it will be trusted because the people who wrote it are people who are tried and tested in the field of accounting.

A checklist is important because it is assisting you as a teacher to know and be sure of what you have covered. If you did not cover everything, the check will assist you to see that you did not cover it and you will revert and cover those items you did not. The checklist is very important and it should be included in all textbooks.

**Interviewer:** Regarding the content of this/these textbooks, with regards to the textbooks that you use, what does this mean to you? Do you have any comment?

**Miss. Nkomo:** The errors that are in the textbooks confuse learners and learners find it very difficult to trust anything that feeds them wrong information. Sometimes learners trust more textbooks than they trust a teacher. You will find that they will continue to write things just because they believe that the information that is in the textbook is correct than the information that is provided by a teacher.

**Interviewer:** What is view regarding guidance and support also considering your responses under guidance and support?

**Miss. Nkomo:** they do not give much support for teachers, as I have said in our previous interview that I only use these textbooks when I introduce the lesson. The reason why I use it during the introduction because the activities that are there are failing me as a teacher and they are also failing learners because they do not prepare them for external examination. For a teacher who is inexperienced, I don't think it also supports him/her because if you don't have the experience you will only see late that these textbooks do not have everything that can equip learners for external examination.

The visual supports are there especially in the New Generation, I am really happy about them because they have used a picture of the elephant and the word don't forget. This graphic plays a huge role

because it explains itself, an elephant is an animal that we are told that is very sharp memory wise, the learners must also be sharp as the elephant. Such graphics support the learners but another textbook like New Era and Top Class they don't have such.

**Interviewer:** Any comment on the vocabulary of this/these textbooks?

**Miss. Nkomo:** In there New Generation and Top Class there are a couple of activities which are not complete and they send two messages depending on how you view the question, those questions are related to an asset that was purchased during the year and Such questions must be avoided because they confuse the learners, whenever they ask questions should be written in full to avoid ambiguity. As I have said earlier on, errors disturb the teaching and learning process. For learners who believe that textbook cannot be wrong, they will find it very difficult to work with and trust the teacher because they will lose respect the teacher and they will disregard anything that the teachers are saying to them. If that teacher will be a novice teacher, he/she will lose his/her confidence just because of the errors that are there in the textbooks.

**Interviewer:** Is there anything that you still change in these textbooks that you are using?

**Miss. Nkomo:** I can update the textbooks, including the terms that are used in TV, publication reports, etc. I would like to make sure that I include the teachers in the process of editing the textbooks because it is them who are working with these textbooks and they know better than what they need in the textbook. Then before publishing it double if there are any errors if they are there, fix them and publish it.

## INTERVIEW TRANSCRIPT

### Interview with Mr Ndlovu

**Interviewer:** As per your responses regarding the structuring of the textbook, with regards to the textbooks that you use, what does this mean to you?

**Mr Ndlovu:** Introduction is very important because it serves as a guide, it guides the users of how they should use it and what are things that are expected in this textbook.

Other LTSMs are used as a top-up of activities, such textbooks they only assist with activities they do not have much information about the content or the background of the topic that is being taught but they only have activities. You find that such textbooks have an introduction that is telling the user how to use that particular textbook. For me, it is very important that every textbook must have its own introduction and guide us as users as to how we must use them.

Again the absence of checklist speaks volume because a checklist is used to verify if you have covered everything that you need to cover in the particular topic. It is important as per my view to have a checklist that serves as a self-evaluation tool to teachers and learners. The teacher will check if they have covered everything and it will assist them to check if the textbook has everything that is required to cover in a topic. On the other side, the learners will be able to check if they have learned everything that is supposed to learn.

**Interviewer:** Regarding the content of this/these textbooks, with regards to the textbooks that you use, what does this mean to you? Do you have any comment?

**Mr Ndlovu:** The textbooks that I am using are in line with the curriculum, however, there are a few gaps between the curriculum and the textbook. One of those gaps are requirements that are required by the curriculum sometimes the curriculum demands teachers to do fourteen activities while a textbook has only six activities. These textbooks allow learners to related to things that are happening around them however there is a challenge when it comes to developing them gradually because you will find that a particular topic has four activities and all of them are low order questions. These activities are supposed to be developing learners but they are only keeping them on one level. Having one level of cognitive demand disadvantage learners to develop their critical thinking skills and that is why the majority of accounting teachers relies on the previous question papers.

As the method of questioning in the external examination papers changing every year, I feel that these textbooks need to be updated every year. When you are looking at Accounting now, it keeps on

changing from calculations and it becoming more on problem-solving. The textbooks need to cater for those changes, the textbooks must have more activities on problem-solving with all the levels of cognitive demand so that the learners will be able to develop their critical thinking and be able to stand for the external examination paper.

**Interviewer:** What is view regarding guidance and support also considering your responses under guidance and support?

**Mr Ndlovu:** They only support experienced teachers, for experienced teachers they find it use these textbooks because they know that a particular topic. I will use this textbook because it explains better than this or my learners understand better if I used this textbook when I introduce the lesson. For example, when introducing cash budget you will find that Top Class just start by talking about a breakeven point while new era starts by reminding learners about the grade 11 work when they explain what direct material and indirect labour. I see these textbooks supporting experienced teacher more than inexperienced teachers.

Again as they lack challenging activities they deny learners the opportunities of becoming independent and critical thinkers. If they want to promote the independence of learners they must all the different range of question where learners they will work on their own and try to figure the answers.

In conclusion, we cannot deny the fact that the learners of today understand better if they see what you are talking about because a picture stays much longer in memory. During the introduction, I believe that a picture huge role when you are introducing manufacturing, have a picture of raw material, pictures of direct labour or if there are no pictures try to use another form of graphics like a notepad where certain concepts that will be used throughout the topic will be explained separately. If it is explained separately it will draw the attention of the learners and they will read it.

**Interviewer:** Any comment on the vocabulary of this/these textbooks?

**Mr Ndlovu:** The vocabulary I am happy with it even though they are not fully updated but I am happy with a vocabulary table that is supplied at the back of the textbook where they explain all unfamiliar terms. On the other side I am not happy because it does not assist learners to have those unfamiliar terms at the back of the textbooks, I think that it was going to be wise if they used them in the activities and give their explanation at the back, right now they are explained there nicely but they are not used in the activities.

There are errors that are there in the textbooks in most cases you will find them in the examples that are used or in the teacher's guide. In most cases, the calculations that they often do, do not correspond with the answers in the teacher's guide and such things make teachers lose trust from themselves.

**Interviewer:** Is there anything that you still change in these textbooks that you are using?

**Mr Ndlovu:** I would try to summarize the information that is given in the companies, the information that is there is too broad and it makes learners lose focus and interest in learning that. I will also update the textbooks and try to include examinable question so that teachers will rely less on previous question papers. Lastly, I will include more activities for learners.

## INTERVIEW TRANSCRIPT

### Interview with Miss. Dube

**Interviewer:** As per your responses regarding the structuring of the textbook, with regards to the textbooks that you use, what does this mean to you?

**Miss. Dube:** It is important for a textbook to have a checklist because a checklist assists you to check if you have covered everything that you were required to cover. It is not the only beneficiary to the teacher but to learners as well because learners nowadays they also need to know what will be tested to them, so now they don't know if everything that is going to be tested on is covered in class. A checklist goes hand in hand with the objectives of the topic, a textbook must have the objectives at the beginning of the chapter and they must check at the end of the chapter if those objectives have been achieved. The example in the Companies textbook must state that at the end of this chapter a learner must know a share capital, dividends, provisional income tax then at the end learners must be asked if they have learned such. I strongly believe that a textbook must have objectives at the beginning of the chapter and checklist at end of the chapter that will make teachers not to rely on their ATM more than they rely on the textbook.

With regards to the introduction of the textbook, I think it is important for a textbook to an introduction of it because in the introduction you will find that they will tell you how you must use that textbook that you have selected. It is a fact that textbooks are not the same and they play a different role in teaching and learning. For example, Study & master focus more on activities and calculations while Top Class focuses deals growing the learners gradually. I think that Study & Master is a textbook that teachers need to use after they have introduced the topic using another textbook then go to study & master for activities. Maybe if they had that introduction, they were going to tell us how to use it (study & master) and I think us as teachers we are using it incorrectly.

Lastly, when a textbook is written by Prof. Shake or Dr James you just have that trust for that book. In some textbook, they even include where the authors are currently working and that I again bring that trust to you as a reader because you can see that the author of the textbook is in a field where all new information about the subject reaches him or on time. What I am trying to say is that other than approval of the department of basic education there is nothing that makes me to trust the authors of these accounting textbooks that we are using because they are written by Vasu Thaver and I don't even know if he is a he or she or he/she is a Dr. or Prof and where she/he is working. You can find

that this person retired a long time ago hence why he takes ages to update the textbook because the information comes late to them.

**Interviewer:** Regarding the content of this/these textbooks, with regards to the textbooks that you use, what does this mean to you? Do you have any comment?

**Miss. Dube:** I think the authors of these textbooks need to write their textbooks and submit it to schools for Accounting teachers to have a look at it, comment if there is a need before that they take it for publication. You will find that some activities send two meaning you as teachers you will view and understand the question differently and the learners will also view and understand differently. If the exemplar of the textbook can be sent to schools first for teachers and learners to make their submission before the publication of the textbook can assist greatly. Even the issue of incomplete content, types of activities and promoting learners independency will be rectified during the process of submissions from the teachers, e.g. if Study & Masters submit their exemplary the teachers will submit that they must elaborate more in the buyback of shares as there is very little that has been said in the buyback of shares.

**Interviewer:** What is view regarding guidance and support also considering your responses under guidance and support?

**Miss. Dube:** As I have said earlier on that a teacher must use two or more textbooks in their teaching reason being not all textbooks have everything even the support given by these textbooks are different. One textbook cannot support a teacher especially inexperienced teacher even the experienced ones because they experience teacher uses other materials that are not approved by CAPS just because they want additional support. As for learners, these textbooks do not support them because learners use more previous question papers than they use textbooks. One of the reason is that there is very much less support from the textbooks even their activities they do not match the standard of the external examination. This goes back to our first interview where I said these textbooks are very good when it comes to introducing the lesson. Lastly, when you look at the examination paper now, they are now focusing more on problem-solving than calculations and when you can check these textbooks they have more calculation activities than problem-solving questions. Even the one that they have (problem-solving questions) they are not of higher order questions and that takes away the opportunity for learners to be independent because learners are only limited to a certain level and they are not exposed to a higher order. If they come across with high order question they will just skip that question reason being they are not exposed to such. The authors of Accounting textbook they still need to update their textbook and try to incorporate the changes that have happened in the external examination in order to give support to all users of the textbooks.

**Interviewer:** Any comment on the vocabulary of this/these textbooks

**Miss. Dube:** The language is not updated but when you check the examination papers you will find that they use terms that are in textbooks most of the times. The textbook still have an income statement and balance sheet same as the external examination they still use that language but we all know that there are new terms that are used when referring to the income statement. Yes, there are errors in the textbook, sometimes you will find that the textbook does not correspond with the teacher's guides and sometimes you find that they have just made a spelling error sometimes when referring to 2011 they write 20011. There are errors but they are not too much again I congratulate the author for proving a vocabulary table at the end of the textbooks where they explain the unfamiliar terms even though some of them are not updated but they do explain them e.g. they explain what are dividends, net asset value, buyback of shares there are definition of those terms. This does not only refer to vocabulary this can also be classified as support for both learners and teachers.

**Interviewer:** Is there anything that you still change in these textbooks that you are using?

**Miss. Dube:** I would incorporate all the things that I have answered partially yes or no because these things play a huge role in accounting and it can assist both learners and teachers. One of the thing that I think is most important is the graphics that indicate that this is important so that we as a teacher will emphasize more when we are teaching. The checklist is also important as well as more activities based on calculation and even more activities that are based on problem-solving and that will make me rely less on previous question papers.