Exploring the Role of Teacher Learning Community in Accounting Education in the Context of Rurality: A Case Study

BY

Sylvester Elvis Oduro

This thesis is submitted to the School of Education, University of KwaZulu-Natal, in fulfilment of the academic requirements for the degree of Doctor of Philosophy

UNIVERSITY OF KWAZULU-NATAL

February 2023

Durban, South Africa

Supervisor: Dr JC Ngwenya

Co-Supervisor: Prof. TT Bhengu

DECLARATION

I, Sylvester Elvis Oduro, declare that:

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ii. This work has not been submitted for any degree or examination at any other university.

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Signed: [redacted] Date: 9th February 2023

SE Oduro

STATEMENT BY SUPERVISORS

This thesis has been submitted with~~/ without~~ our approval.

[redacted]

_____ 9th February 2023

M[redacted]n Supervisor: Dr JC Ngwenya Date

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Co-Supervisor: Prof. TT Bhengu Date

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05 January 2021

Mr Sylvester Elvis Oduro (212559258)
School of Education
Edgewood Campus

Dear Mr Oduro,

Protocol reference number: HSS/0173/019D
Project title: Exploring the role of Teachers' Learning Community in Accounting Education in the context of rurality: A case study

Approval Notification – Amendment Application

This letter serves to notify you that your application and request for an amendment received on 17 December 2020 has now been approved as follows:

- Change in research methodology

Any alterations to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form; Title of the Project, Location of the Study must be reviewed and approved through an 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.

All research conducted during the COVID-19 period must adhere to the national and UKZN guidelines.

Best wishes for the successful completion of your research protocol.

Yours faithfully

[redacted]

.....

Professor Dipane Hlalele (Chair)

/ms

Humanities & Social Sciences Research Ethics Committee
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INSPIRING GREATNESS

UNIVERSITY OF KWAZULU-NATAL
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15 September 2020

Mr Sylvester Elvis Oduro (212559258)
School of Education
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Dear Mr Oduro,

Protocol reference number: HSS/0173/019D
Project title: Exploring the role of Teachers' Learning Community in Accounting Education in the context of rurality: A case study

Approval Notification – Recertification Application

Your request for Recertification dated 07 September 2020 was received.

This letter confirms that you have been granted Recertification Approval for a period of one year from the date of this letter. This approval is based strictly on the research protocol submitted and approved in 2019.

Any alteration s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study must be reviewed and approved through the amendment /modification prior to its implementation. Please quote the above reference number for all queries relating to this study.

PLEASE NOTE: Research data should be securely stored in the school/department for a period of 5 years

All research conducted during the COVID-19 period must adhere to the national and UKZN guidelines.

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

Yours sincerely,

[redacted]

Professor Dipane Hlalele (Chair)

/dd

Cc Supervisor: Dr JC Ngwenya and Professor TT Bhengu
cc Academic Leader Research: Dr Ansurie Pillay
cc School Administrator: Ms Sheryl Jeenarain

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DEDICATION

My PhD journey encountered challenging circumstances such as, the sudden demise of my beloved mother and the outbreak of the 2019 Novel Coronavirus (COVID-19) pandemic that potentially threatened the completion of my study. However, The Almighty God became the source of my strength by serving as my strong pillar, source of inspiration, wisdom, knowledge and understanding. For this tremendous support, I first and foremost dedicate this thesis to The Almighty God on whose wings only I have soared in making this contribution to the body of educational knowledge. I could not have come this far had it not been for God's grace and mercies. As I dedicate this work to The Almighty God, I borrow from the words of Fanny Crosby that say, "To God be the glory for the great things He has done"

I also dedicate this work to my father **Mr Yaw Oduro** who, despite not having the opportunity to go to school, relentlessly paved the way for my study. 'Paapa', (literally means father), I really appreciate your efforts and salute you for your unflinching love. My mother, **Madam Rosina Arthur**, who unfortunately, was deceased at the time of accomplishing this milestone in my academic pursuit. 'Maame', (literally means mother), I know we would have celebrated this achievement together if death had not laid its icy hands on you. I salute you for the difficult sacrifices you made towards my education.

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3. To my siblings, Dina Oduro, Alexander Oduro, Isaac Oduro, Esther Oduro and Emmanuel Oduro, I say thank you all for your prayers. I hope some of you will also follow suit in obtaining your doctoral degrees in due course.

4. My humble appreciation also goes to Dr P Adu of the Chicago School of Professional Psychology for the valuable methodological insights you provided in this qualitative study.

5. To the study participants and principals of schools, my humble appreciation to you for the supportive role you played towards this degree.

6. I would also like to make special mention of two former principals I worked with. My first principal, Dr PN Langa who took the lead in pursuing her doctoral study, a decision which inspired me to follow in her footsteps. I also acknowledge my second principal, Ms

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7. National Research Foundation: For granting me a scholarship to study towards this degree.

8. I would also like to thank the KwaZulu-Natal Department of Basic Education for allowing me to work with the study participants.

9. Prior to the work going for examination, Mr Kofi Tuglo took his time to thoroughly proofread the whole thesis. To Mr Tuglo, I thank you so much for your commitment and dedication when I needed you most.

To all who made this journey a success, I am very grateful.

ABSTRACT

This study explored the lived experiences of sixteen secondary school accounting teachers in one education district regarding the roles of teacher learning community programmes in the teaching and learning of accounting within the context of rurality. To secure equity in the segregated pre-democratic educational provision in South Africa, the post-apartheid education system has been characterised by a range of reform strategies to provide quality education which meets the demands of the 21st century and beyond. To ensure teachers' understanding of the reform strategies and their implementation, the education system has been largely characterised by ongoing teacher learning community engagements that contribute to teacher professional learning. The study was grounded in the Community of Practice theory and the generative theory of rurality. Furthermore, a qualitative research approach supported by the interpretive paradigm was adopted in accordance with the study focus. A case study design involving both semi-structured individual telephonic interviews and a WhatsApp-based focus group discussions were used to generate data that contribute to the understanding of the lived experiences, interpretations, and the multiple meanings of the study participants. The data generated ware thematically analysed. The participants were purposefully selected through the convenience sampling.

The outcome of the study revealed some important benefits of learning communities as well as contextual constraints that impact on their implementation. The benefits include accounting teachers' mastery of the subject-matter and improved learning outcome, facilitating improvement strategies as well as nurturing teacher expertise to provide leadership in the accounting classroom. The study also established how learning communities produce creative and innovative mechanisms to facilitate the teaching and learning of accounting as well as how rural accounting teachers harness technology to enhance the effectiveness of learning communities. Given the above benefits, the study found that there was the need to revamp the implementation of learning communities for better outcome. Notwithstanding the benefits, this study also brings into focus the contextual challenges that constrain the implementation of learning communities in a rural context as well as inadequate teacher accountability that characterise the implementation of the learning community programmes. Given the findings, recommendations are made to effect the needed changes to improve the implementation of learning community programmes.

LIST OF ACRONYMS & ABBREVIATIONS

AAA	American Accounting Association
AECC	Accounting Education Change Commission
C2005	Curriculum 2005
CAPS	Curriculum and Assessment Policy Statement
CoP	Community of Practice
COVID-19	Coronavirus Disease
CPE	Continuing Professional Education
CPTD	Continuing Professional Teacher Development
CTLA	Conference on Teaching and Learning in Accounting
DBE	Department of Basic Education
DoE	Department of Education
IAESB	International Accounting Education Standards Board
IES	International Education Standard
IFAC	International Federation of Accountants
ISFTED	Integrated Strategic Framework for Teacher Education & Development
LC	Learning Circles
NDP	National Development Plan
NPC	National Planning Commission
NPFTED	National Policy Framework for Teacher Education & Development
NLC	Network Learning Communities
NSC	National Senior Certificate
OBE	Outcomes-Based Education
OECD	Organisation for Economic Co-operation & Development
PHEIC	Public Health Emergency of International Concern
PLC	Professional Learning Communities
RNCS	Revised National Curriculum Statement
SIPP	School Improvement Partnership
TLC	Teacher Learning Communities
TN	Teacher Network
UNICEF	United Nations Children's Fund

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CHAPTER ONE

ORIENTATION TO THE STUDY

1.1 Introduction

> I believe deeply in the power of learning communities of professionals as a catalyst for ongoing change, improvement, and innovation in education; as such, I also believe it is incumbent on all of us in the field of education to be professionals, to be learners, and to work as members of communities or teams.
>
> Source: https://www.quotemasters.org/learning+communities

The above quoted excerpt is also in agreement with a long-standing view of an American educational reformer who postulates that shaping teacher practice has generally been the centre piece of teacher development programmes in that such programmes value personal and intellectual growth of self and others (Dewey, 1933). These sentiments provide an epitome of the value of Teacher Learning Communities (TLCs) as means of teacher professional growth and learner attainment. Following a number of curricular reforms in the South African Basic Education system, continued teacher development programmes appear to have been intensified to promote the teaching of accounting at the secondary school level. In view of this, the current thesis sought to investigate the lived experiences of sixteen Grade 12 accounting teachers in terms of the roles of TLC programmes regarding the teaching and learning of accounting within the context of rurality.

In this chapter, the discussions begin with the background information of the study after which the statement of the problem follows. I then present the critical research questions formulated in response to the problem statement, discuss the rationale or the motivation for the study, significance and the clarification of key concepts in relation to the research topic. In addition to the above, this chapter also highlights the existing literature that inform the study, an overview of theoretical framework, a summary of the methodological approach adopted in investigating the research topic as well as the demarcation of the study. An overview of the different chapters of the thesis is also presented in this chapter. In conclusion, I provided the synopsis of this chapter in order to have an idea of the sequence of the first chapter of the thesis.

1.2 Background of the study

As a teacher, I have observed that as part of the general reforms in the school curricular, Accounting Education in the South African Basic Education system has over the past decade and half been forced to undergo a number of curriculum reforms Such reforms have necessitated the implementation of various forms of learning community programmes. Edwards (2012) contends that reform processes in the schooling arena are facilitated by a range of teacher development programmes in which teachers work together to improve their own practice with the view of enhancing learner achievement. The scholar further argues that these developmental programmes are variously referred to as; TLCs, Teacher Networks (TN), Networked Learning Communities (NLC), Communities of Practice (CoP), Professional Learning Communities (PLCs), Learning Circles (LC) Clusters and so on. These several forms of teacher professional development underscore the importance of the notion of teacher development. However, it is argued that among these forms of teacher development programmes, the concept of TLCs appears to be distinct in that it focuses specifically on teachers' practice rather than teaching and learning more generally (Thompson & Williams, 2008). Skerrett (2010) also argues that even though TLC revolves around teacher collaboration, the concept primarily focuses on a group of teachers in a learning area who constantly inquire into their own practice with the aim of discovering, creating and negotiating new meanings or experiences that would improve their classroom practice. From my personal experience, teacher development programmes in the South African context are mostly seen in PLCs. Nevertheless, this study brings in a new phenomenon, which is the TLCs because of its distinctive focus on teacher practice. In this regard, an in-depth understanding of the impact of TLC programmes in the teaching of accounting on teacher practice and learning outcome is explored in the context of rurality.

1.2.1 The accounting curriculum reforms at a glance and its implications for Teacher Learning Communities

The post-apartheid curricular transformations in South Africa were accompanied by changes in teaching, learning and assessment in South African schools in general (Gouw 2008; Nakabugo & Sieborger, 2001). These changes also characterised secondary school accounting as a school subject as per the Accounting Subject Statement and reports compiled by the Council for Quality

Assurance in General and Further Education and Training (Department of Basic Education, 2010b; UMALUSI, 2013). In this section, I provide some details of the significant curriculum reforms that emerged in Accounting Education by drawing largely on the reports of the Council for Quality Assurance in General and Further Education and Training. In addition, I also refer to views shared by some scholars as well as reports from the Department of Basic Education (DBE). The trend in the accounting curriculum is detailed from what was originally known as the NATED 550 to the Revised National Curriculum Statements (RNCS) and to the Curriculum and Assessment Policy Statement (CAPS) (Department of Basic Education, 2013; Mouton, Louw & Strydom, 2012; UMALUSI, 2013). The details of the trend in Accounting Education as per the reform processes in accounting curriculum are discussed in the following three paragraphs.

The NATED 550 was the product of South African Curriculum 2005 (C2005) and was one of the old South African school curricular (UMALUSI, 2009). The accounting curriculum under the NATED 550 according to the 2009 UMALUSI report, was characterised by some features. Its content and skills had a lower number of topics. The accounting subject was divided into Higher and Standard Grades with the Higher Grade being more difficult than the Standard Grade. Schools had the option of either offering the Higher Grade or the Standard Grade to learners. According to the report of UMALUSI, the NATED 550 had only one aspect of accounting which is financial accounting, hence the very limited number of topics were dealt with in this curriculum. The Report further indicates that there was no description given to teachers in terms of the desired teaching or learning approaches. Learners under the NATED 550 wrote the Senior Certificate examination which was known as Matric. Some scholars have bemoaned the fact that in the NATED 550 curriculum, the focus on secondary school Accounting Education was more on the procedural bookkeeping aspects of the subject and routine approach of documenting financial information (Ngwenya & Maistry, 2012). In summary, accounting under the NATED 550 curriculum appeared to be easier and therefore, teacher collaboration in the form of TLCs at the time was not a critical issue as compared to that of the other curricula that emerged later. What seems to characterise accounting under the NATED 550 curriculum was that it did not create the same opportunity for learners in terms of the available careers in accounting. With its limited topics, it seemed not to have been able to create sufficient room for teacher professional learning. These limitations no doubt contributed to its being replaced by the RNCS.

The phasing out of the NATED 550 ushered in what was known as the RNCS curriculum in 2008, according to the same UMALUSI's report. This new curriculum comprised the following key features. The accounting curriculum contained three aspects of accounting, namely, Financial Accounting, Cost Accounting and the Managerial Accounting as compared to the NATED 550 which had only the Financial Accounting. The RNCS therefore, comes with a lot more topics than the previous curriculum because of its integrated nature. The integrated nature of accounting under the RNCS, makes it a lot more difficult for learners to score an 'A' grade as compared to the NATED 550. The levels of difficulty in the subject rose sharply with the introduction of the RNCS. This has been described as the movement away from the mere recording of transactions and bookkeeping to an understanding of accounting principles and critical analysis and interpretations of financial information (Ngwenya & Maistry, 2012). Even though the RNCS curriculum was advanced, teachers who were previously trained to implement the old curriculum of the NATED 550 had no option but to implement the RNCS. Under the new curriculum, there was no such option as a school electing to offer the subject in the Standard or Higher grade. This, in my view, also presented a challenge since teachers were supposed to adapt quickly to the new content. It is in this context that the prioritisation of TLCs in education districts became paramount (Department of Basic Education 2015). The first cohort of learners who wrote the RNCS examination were awarded the National Senior Certificate as compared to the Senior Certificate under the NATED 550. Even though the RNCS was a revision of the NATED 550, within a few years of its implementation, according to UMALUSI report, it was replaced by CAPS.

In 2012, a new curriculum, the National Curriculum and Assessment Policy Statement (CAPS) came into effect, replacing the RNCS. The CAPS is the most recent school curriculum in South Africa and gives teachers detailed guidelines of what is to be taught and assessed on a grade-by grade and subject-by-subject basis; a feature which was not in the RNCS (Department of Basic Education, 2011). This, therefore, helps teachers to know at each point in time, what is to be taught, how to teach it and how to assess what is taught. The accounting curriculum under the CAPS serves the purposes of equipping learners with the basic principle of accounting irrespective of their socio-economic status, race, gender, intellectual ability and physical ability. It also aims at providing access to higher education. As one of the core principles of CAPS, accounting was to be taught in a manner that ensures social transformation where the educational imbalances of the past are addressed. The accounting curriculum under the CAPS, encourages active and critical

learning, values indigenous knowledge systems as well as fostering high knowledge and high skills. According to the DBE (2011), accounting as a subject under the CAPS aims at producing learners who can identify and deal with problems and make decisions using critical and creative thinking skills. Furthermore, learners were also to be trained to organise and manage themselves and their activities responsibly and be able to demonstrate an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation (Department of Basic Education, 2011). With accounting being divided into three main sections that is, Financial Accounting, Managerial Accounting and Cost Accounting together with the huge demands placed on teachers as to how they should prepare the accounting learners in the new curriculum, it makes sense to argue that the prioritisation of TLCs became critical. The level of difficulty that the CAPS curriculum presents is consistent with some views that have been shared by some accounting scholars regarding the level of difficulty of the subject. In this regard, it is argued that in recent years, Accounting Education has been characterised by complexities particularly at the secondary school level due to reforms in the subject (Ballantine & McCourt Larres, 2009; Stephenson, 2017; Wells, 2015). In view of the above, it becomes essential that opportunities for TLCs are provided to enhance teacher competency in their subject matter knowledge as well as instructional methods, particularly in view of the rapidly evolving and continually changing subject like accounting (Noh, Cha, Kang & Scharman, 2004). Stephenson (2017) also suggests that programmes like the content development workshop, clustering of schools and collaborative teaching among accounting teachers have the capacity to cause accounting teachers to learn. With accounting teachers becoming better as a result of professional learning, accounting learners are able to garner and practice critical competencies in the subject.

1.2.2 Brief perspectives of non-accounting scholars on Teacher Learning Communities

Teacher Learning Communities play a major role in teacher practice and learner attainment in many parts of the globe. It has been argued that when teachers collaborate in TLCs, they are able to share their learning experiences and, in the process, create deeper level learning which translates itself into better classroom practices and learner achievement (Kreijins, Kirschner & Jochems, 2003). In countries like Canada and the United States of America, a number of scholars have concluded that TLC initiatives in times of curriculum reforms have significantly improved teachers' learning experiences and performance outcome in terms of learner attainment (Barab,

Barnett & Squire, 2002; Bryk, Sebring, Allensworth, Luppescu & Easton, 2010; Grossman, Wineburg & Woolworth, 2001; Horn & Little, 2010; Lieberman, Campbell & Yashkina, 2015; Vanderlinde & vanBraak, 2010; Webb, Vulliamy, Anneli, Hamalainen & Poikionen, 2009). This, according to the scholars, is made possible because through TLCs, teachers have been able to address problems of practice, teacher retention is increased and there is an alignment of pedagogical and disciplinary knowledge as well as fostering transformative teaching. A study conducted by Postholms (2012) appears to suggest that in the context of Norway, TLC has been the best arena for teacher professional learning. Furthermore, Hargreaves, Berry, Lai, Leung, Scot and Stobart (2013) also, arguing from the perspective of Hong Kong, conclude that when teachers learn to perform better, learner attainment is enhanced. The value of TLCs has also been emphasised in the South African context in a major educational policy document known as the Integrated Strategic Framework for Teacher Education and Development (ISFTED) (Department of Basic Education, 2015). In this policy document, TLCs have been known to provide the necessary setting and support for groups of classroom teachers with the aim of producing a suitably educated and skilled workforce. All the above perspectives further strengthen what has also been noted in Accounting Education, that interpersonal, collaborative and communication competencies and skills among accounting teachers are enhanced through TLCs (Ballantine & Larres, 2009; Daigle, Hayes & Huges, 2007). In the rural context where the study was located, TLC initiatives have become an ongoing practice among Grade 12 accounting teachers as a means of building teacher capacity to advance teachers' content and pedagogical understanding of curriculum reforms in accounting. However, little seems to be known in terms of the lived experiences of these accounting teachers regarding the role of the TLC programmes on their practice and learning outcome. Consequently, this study sought to document the role of learning communities of teachers in relation to the experiences of the rural accounting teachers as they participate in these engagements.

1.2.3 Rurality and its relationship to Teacher Learning Communities and Accounting Education reforms

Studies on rurality, both from South Africa and other parts of the world generally associate rural contexts with challenges that have the potential of compromising effective teaching and learning (Arnold, Newman, Gaddy & Dean, 2005; Bhengu & Myende, 2016; Pennefather, 2011; Schafft,

2016). Some of these challenges include but are not limited to neglect, deprivation, inferiority complex, illiteracy, limited amenities, just to name a few. The severity of these challenges undoubtedly impacts on the work teachers do in rural communities. Against the backdrop of challenges in rural communities, curricular reforms (See section 1.2.1) continue to characterise educational provision. Even though conditions of rurality and reform processes in education present a challenge to teachers in rural communities, some educational experts have argued that rurality as a context presents an opportunity for teachers to share resources, plan together as well as helping one another to stay focused (Azano, Brenner, Downey, Eppley & Schulte, 2021). The view of Roberts (2006) also seems to suggest that some societies including rural context possess strong social structures and socio-cultural environment where togetherness and the value of community is adored. This implies that even though rurality may exist with its challenges, teachers found in rural communities have the capacity to unite to promote collegiality and improve students' performance. In light of the challenges that confront rural communities and the reform processes in education, it was necessary to understand how rural teachers unite in their contextual circumstances to improve their own practice and learning outcome.

1.3 Statement of the problem

To improve schools as well as teaching, several international scholars have supported the notion that teachers must be at the centre of student learning (Berry, 2013; Hargreaves & Shirley, 2012; Lieberman, Campbell, & Yashkina, 2015; Macdonald & Shirley, 2009). If teachers are to be at the centre of students' learning, then they themselves should perennially engage in professional learning activities that advance their effectiveness in the classroom. In the context of South Africa, a study by Bryan (2011), has shown that educational reform for example, requires teachers to constantly develop new skills and pedagogic understanding of the reform process. This becomes more relevant for rural South African teachers who according to some educational commentators find themselves in contexts that are characterised by neglect, deprivation, poverty, limited amenities just to name a few (Bhengu & Svosve, 2018; Chikoko & Khanare, 2012; Makahamadze & Tavuyanago, 2013; Myende & Chikoko, 2014). In the teaching and learning of accounting as school subject at the secondary school level in South Africa, reform processes in the curriculum have raised the complexity of how the subject is taught and learnt (see section 1.2.1). This has consequently resulted to changes in pedagogical practices of teachers, changes in learning and

assessment of the subject, downward trends of learner interest in the subject and decline in learner performance.

In response to the above complexities, Grade 12 rural accounting teachers in the education district where the study was located, have over the past years resorted to a number of TLC programs to promote collegiality and improve students' performance. These include content knowledge development workshops, the use of experienced teachers to capacitate less experienced ones, team teaching or networking among neighbouring schools, accounting camps, where teachers share their classroom experiences as well as teachers' engagements through social media platforms In the Accounting Education literature, the view of some scholars appears to reinforce the notion that employing various learning strategies through TLC initiatives enhance interpersonal, collaborative and communication competencies among teachers and consequently improve learning outcomes (Ballantine & MaCourt Larres, 2009; Daigle, Hayes & Huges, 2007). Furthermore, at the policy level, the ISFTED views TLCs as vehicle to produce a suitably educated and skilled workforce that can advance learner achievement in South African schools. (Department of Basic Education, 2015). Consequently, one would expect that the TLC, as an intervention programme in the education district within which the study was located, would significantly improve accounting teachers' content and pedagogical understanding thereby improving their own practice and learning outcome. However, given all the assertions put forward by scholars regarding what TLC initiatives need to produce in terms of teachers' practice and learning outcome, it appears that accounting teachers' practice has not been significantly improved if one measures it against learner performance. This has been evident in the successive results of accounting in the iLembe District where the study was located. For example, between 2016 and 2018 academic years, the district presented 2746, 2094 and 1646 accounting candidates for the National Senior Certificate (NSC) Examination respectively. Out of these numbers, the district performance stood at 45%, 51% and 58% in the respective years which still fall below the national benchmark of 60% for districts (Department of Basic Education, 2019). The above data in the teaching and learning of accounting seem to validate the assertion that teacher professional development in South African schools is yet to achieve praiseworthy result in terms of students' performance (De Clercq & Phiri 2013; Mpahla & Okeke, 2015).

In view of the foregoing predicament, this thesis sought to explore the role of TLC programmes in the teaching and learning of accounting and in the process, learn from the lived experiences of accounting teachers in the chosen education district.

1.4 Critical research questions

In light of the problem formulated, the following key research questions were explored.

- What are teachers' experiences regarding the role of Teacher Learning Community programmes in the teaching and learning of accounting in the context of rurality?
- How does the context of rurality interact with Teacher Learning Communities in hindering or supporting their roles?
- Why does the role of Teacher Learning Community influence rural accounting teachers' practice?

1.5 Rationale and motivation of the study

In the past fifteen years of my teaching career, I have observed that secondary school accounting curriculum has been characterised by a number of reforms in South African context. As discussed earlier, the reform processes in the accounting curriculum have raised the complexity of the subject. This consequently has resulted to changes in pedagogical practices of teachers and learning and assessment of the subject. In addition, there seems to be downward trends of learner interest in the subject and a decline in learner performance. From my personal experience, teacher engagements like clustering of teachers for team teaching, the use of expert teachers in empowering less experienced ones and subject content development workshops have all become ongoing exercises in many education districts. In spite of these intervention programmes, accounting as a subject, continues to be categorised as one of the most failed subjects at the National Senior Certificate Examination since most learners have been obtaining less than the pass mark of 30% (Department of Basic Education, 2017). In the context of the rural district of iLembe where the study was located, the earlier statistics underscore the fact that the subject has not been performing well. Consequently, I was intrigued on a personal level to pursue this study. My personal motivation was to explore and gain an in-depth understanding of the lived experiences of

the accounting teachers with regard to the role of TLC initiatives on their practice and learning outcomes in the study context.

In addition to the above, the motivation or rationale for this study was informed by what I describe as the societal interest the study might serve. In this respect, I draw on the post-apartheid curricular reforms in South Africa. The accounting curriculum has also been affected in the process of curricular reforms as per the Accounting Subject Statements (Department of Basic Education, 2010b). This implies that many of the accounting teachers that were trained prior to the various reforms in accounting in particular are in one way or the other likely to lack subject matter knowledge due to the immense lack of understanding of the new topics introduced and the conceptual or abstract nature of the subject. To improve this, TLC initiatives in Accounting Education in my view are seen as a means of continuing development of accounting teachers so as to bring them up to speed with the content knowledge and the pedagogical understanding of the subject. It is also argued that contextual constraints such as class sizes and time pressures impede effective teaching and learning of the subject particularly in rural contexts (Ngwenya & Maistry, 2012; Swart, 2006). Therefore, as intervention programmes such as the TLC initiatives are being promoted to capacitate accounting teachers, one would have expected that teacher practice would have significantly improved so as to enhance learner attainment. Instead, the contrary seems to be the case as per the analysis of the results of the National Senior Certificate examination discussed earlier. Consequently, exploring the lived experiences of accounting teachers who are participants in TLCs, will contribute to deepening the understanding of society as to how the rural accounting teachers' approach of teaching has been shaped by their involvement in TLC initiatives.

At the professional level, calls have also been made for accounting teachers to effect the necessary changes in their pedagogical practices so as to attract more learners into Accounting Education in general. On a global stage, studies conducted in USA (AICPA, 2000), Ireland (Byrne & Willis, 2005), Australia (McDowall, Jackling & Natoli, 2012) and New Zealand (Wells, 2015) have all shown that learners at the high school level tend to have negative perception of accounting. In South African context, similar sentiments have also been shared to the effect that teaching, learning and assessment of accounting have been changed over the past years due to reforms in the curriculum (Gouw, 2008; Ngwenya & Maistry, 2012). Teachers are therefore, expected to effect the necessary changes regarding their content knowledge and their pedagogical approaches in the accounting classroom (Gouw, 2008; Ngwenya & Maistry, 2012). Consequently, I share the view

that at the professional level, the study would contribute to the understanding of how TLC initiatives have enabled accounting teachers to effect changes in their teaching approaches to entice more high school learners to develop interest in accounting as a subject.

1.6 Significance of the study

Earlier in this discourse, a number of sentiments that necessitate the effective implementation of TLCs have been made by both South African and international scholars. The focus of these sentiments has been premised on the notion that through TLCs teachers learn and become better in their practice and are therefore, able to improve performance outcome in terms of learner attainment. Other observations such as negative perception of learners about accounting, decline in learner enrolment and the subject being considered as one of the most failed subjects at the NSC examinations have also been noted. In view of these, the study aimed at generating knowledge that contributes to the understanding of the roles of TLCs in terms of improving teacher practice and learning outcome. Furthermore, the study aims at generating knowledge that contributes to the understanding of how TLCs succeed in rural context. Since teacher learning community engagements are likely to require financial resources for its operation, the significance of the study from a budgetary viewpoint would also be taken into consideration. With the above being said, the significance of the study is outlined in the succeeding paragraphs.

Firstly, in line with the earlier comments by scholars, studies have shown that improved teacher practice has generally been regarded as a products of effective TLC initiatives or sustained teacher learning. (Dadds, 2014; Desimone, 2009; Lieberman, Campbell & Yashkina, 2015). However, little seems to be known in terms of the roles of TLC programmes in the teaching of accounting in the context of rurality. Perhaps, this is due to the fact that scholarship on rurality is limited within the social sciences in South Africa (Balfour, 2012). Consequently, by exploring the role of TLC programmes in the teaching of accounting in the context of rurality, the findings of the study would contribute to the understanding of how best TLC programmes shape accounting teachers' practice particularly in the context of rurality. This would enable educational stakeholders in such context to be in a better position to constantly find better ways of improving the implementation TLC programmes.

In addition to learning community programmes shaping teacher practice, improved learner attainment has also been linked to effective implementation of teacher collaborative engagements both in South Africa and abroad (Bryan, 2011; Kafyulilo,2013; Lieberman, Campbell & Yashkina, 2015). In Accounting Education in particular, how and what learners learn and the manner in which they are taught are known to have implications in regard to the kind of talents, skills, and knowledge new professionals bring to the practice and study of accounting (Pathways Commission, 2012). In view of this, another major significance of the study was to draw on the findings of the study to establish how the roles of learning community engagements among rural teachers were benefiting accounting learners in their quest to tap into accounting courses as a gateway to a business career. In this regard, the study also aimed at generating knowledge that assists district, provincial and national education officials in evaluating how best TLCs are helping rural accounting learners in achieving their full potentials. By so doing, educational stakeholders would also be able to address the issues of negative perception of learners about accounting, decline in learner enrolment as well as improve performance of the subject.

Thirdly, the accounting curriculum is said to have undergone a number of reforms that have led to consequences such as teacher anxiety, significant changes in the teaching, learning and assessment of the subject as well as decline in learner enrolment (Bittner, 2002; Buckhaults & Fisher, 2011; Ngwenya & Maistry, 2012). Over the years, rural communities have also been characterised by factors such as inadequate basic resources, deprivation, isolation due to distance and difficulty in attracting qualified teachers (Bhengu & Svosve, 2018; Gardiner, 2008; Myende & Chikoko, 2014). Such deficiencies are likely to constrain the effective implementation of TLC programmes that advance the teaching and learning of accounting. In view of this, understanding the lived experiences of rural accounting teachers who participate in learning community programmes could contribute to the understanding of how such programmes succeed in a rural setting. This could also enable educational stakeholders in rural context to provide the necessary intervention that improves the effective implementation of teacher collaborative engagements in TLCs in the face of reforms in the accounting curriculum.

Improving teacher practice and their competence through the culture of support and sharing that characterise learning communities of teachers with its concomitant outcome of improving learner attainment is a vital area in addressing reforms in educational provision particularly in challenging

contexts (Botman, 2016). There is no doubt that district, provincial and national departments of education do this through their limited financial resources. Consequently, another significance of the study was to generate knowledge through the study findings to establish if there is any added value flowing from the limited financial resources that are regularly committed to the implementation of learning community programmes.

1.7 Clarification of key concepts in relation to the research topic

Under this section, I felt it was necessary to explain a few key concepts that relate to the research topic. The rationale for taking time to do so was to offer an understanding of the accurate perspective of this study. In this respect, the key concepts or terms that relate to the study which I felt should be clarified in terms of their relations to this study include Teachers Learning Communities, Accounting Education, Rurality, Teacher Collaborative Engagements as well as Teacher Professional Learning.

1.7.1 Teacher Learning Community (TLC)

> It is clearer today than ever that teachers need to learn, and that's why professional learning has replaced professional development. Developing is not enough. Teachers must be knowledgeable and wise. They must know enough to change. They must change in order to get different results. They must become learners (Easton, 2008, p. 755).

The above sentiment appears to be an embodiment of what defines the concept of TLC. Thompson and Williams (2008) claim that TLC initiatives as means of building teacher competency in their subject matter knowledge focus on practice rather than teaching and learning more generally**.** As highlighted in the background, TLCs revolve around teacher collaboration and primarily focuses on teachers constantly inquiring into their own practice with the aim of discovering, creating, and negotiating new meanings or experiences that improve their classroom practice (Skerrett, 2010). In the context of this study, there are accounting teachers who are constantly inquiring into their own practice to advance the teaching of accounting in the study context. The concept forms the basis of this study, and its values are aligned with the lived experiences of the rural accounting teachers' engagement so as to explore its roles in the teaching and learning situation of accounting.

1.7.2 Accounting Education

To be able to understand the concept 'accounting education' accounting itself needs to be defined so as to know what is learnt in 'accounting education'. A few of the descriptions assigned to accounting include the subject being a lingua franca for the global business community as well as involving recording and control systems that seek to define and monitor behaviour, hold people to account and in the process, enable judgement to be passed (Gray & Laughlin, 2012; Ravenscroft & Rebele, 2008). The subject has also been conceptualised as a discipline that communicates information of financial nature to its intended users for the purpose of making of relevant financial decisions (Ballantine & Larres, 2007). Working with this definition of accounting being a language for the global business community, it becomes relevant that education approach adopted in teaching and learning accounting takes into cognisance a conscientisation of interaction between the subject and the outside world (Boyce, Greer, Blair & Davids, 2012). This implies that accounting at all times needs to conform to some forms of universal prescripts. In this regard, there is a global body known as the International Accounting Education Standards Board (IAESB) that advocates that the notion of 'Accounting Education' revolves around the fact that the education accounting teaches should meet some minimum standards (Ahmad, Anantharaman & Ismail, 2012). Among the minimum standards, the ones that fall within the purview of this study include providing education on; list of topics that accounting education programme should teach, professional skills that focus on learners rather than the teacher as well as continuing professional development of teachers. In this study, it has been noted that reform processes in the accounting curriculum have been designed in a manner that they meet certain minimum standards. In this respect, the most recent accounting curriculum (CAPS) in South African secondary schools has been designed to incorporate values such as social transformation, active and critical learning, respect for indigenous knowledge systems as well as fostering high knowledge and skills (DBE, 2011). These values are in consistent with what has been earlier described as professional skills that focus on learners. The education accounting provides also talks about continuing professional development of teachers which also happens to be the focus of this study. In a nutshell, in exploring the roles of TLCs in terms of teaching and learning of accounting in the study context, the concept of 'Accounting Education' becomes a guiding principle in terms of how the roles comply with the minimum standards of the education accounting teaches. In the context of this study, the use of the

concept 'Accounting Education' is applicable to the education the accounting curriculum provides at the secondary school level.

1.7.3 Rurality

The definition of rurality seems to be mostly done by way of comparing contextual factors that exist in both rural and urban settings. In the context of a developed economies like the United States of America and Australia, the concept of rurality is seen as a setting that is characterised by limited opportunity, underdevelopment, poverty and contracting economies, isolation and disconnection due to distance, just to name a few (Brown & Schafft, 2011; Woodrum, 2004; McCluskey, Sim & Johnson, 2011). In the context of South Africa and other developing countries, rurality has also been conceptualised as settings that are characterised by neglect, deprivation, poverty, illiteracy, limited amenities and inferiority complex (Bhengu & Svosve, 2018; Chikoko & Khanare, 2012; Makahamadze & Tavuyanago, 2013; Myende & Chikoko, 2014). To add to the above descriptions of rurality, Curtis (2012) posits that in most cases, rural teachers are much less experienced and knowledgeable as compared to their urban counterparts. The above views on rurality appear to suggest that the prioritisation of learning community engagements of teachers becomes critical in that teachers are able to consolidate their individual knowledge thereby finding better ways of improving their practice in such context. Drawing on this concept, this study is intended to explore how the role of TLCs have enabled the accounting teachers in the study context to navigate around the negativities that characterise rurality.

1.7.4 Teacher collaborative engagements

Delport and Makaye (2009) arguing from the perspective of Southern Africa, claim that the concept of teacher collaborative engagements is about teachers working together thereby improving the quality of teaching and learning at the member schools. They also described the concept as clustering of schools that foster teacher learning. Both scholars appear to be of the view that when a group of teachers collaborate, they can share their learning experiences for the betterment of others. The concept of 'teacher collaborative engagement' has further been viewed as the culture of sharing and support among teachers (Carlyon, 2015). Such cultures of sharing and support are largely characterised by teacher networks, partnerships, good relationships as well as collective responsibility that aim at teacher learning that contribute to learner achievement. The view of

Kuusisaari (2013) further suggests that when a group of teachers participate in collaborative activities, new ideas and practices for their teaching are nurtured. Once again, the understanding of this concept provides a foundation for this study because it enabled me to draw upon literature on teacher collaborative activities that promote teacher learning to build up the case on the experiences of the rural accounting teachers with regard to the role of TLC initiatives in their context.

1.7.5 Teacher professional learning

The concept of 'teacher professional learning' as used in this study draws on the views shared by Easton (2008) who argues that the word '*development'* may be an improvement towards teacher practice but not enough for effective teacher growth. Rather, the view of the scholar is that teachers will have to move from being developed or trained to becoming learners themselves so that significant reforms can occur. The use of this concept also contributes to the understanding of how the various forms of TLC programmes that the rural accounting teachers involved in contribute to the teacher learning process.

1.8 State of research or highlights of existing literature that inform the study

My ability to thoroughly explore and understand the research topic was made possible by largely drawing on a variety of academic or scholarly sources that have been produced by experts or giants in the field of general education and in particular the field of teacher education and development research. In this respect, in writing the literature review chapter, I extensively reviewed relevant materials such as books, journal articles, government documents, resources from different websites as well as proceedings from conferences that relate to the research topic.

Given the fact that the focus of the study was on understanding the lived experiences of the rural accounting teachers with regard to the roles of TLCs, in the teaching and learning of accounting, the body of knowledge that exists in respect of the study's focus primarily became my source of reference. Even though the review of literature discusses a number of issues in relation to the research topic, the discourse was largely informed by the key research questions that guided the study. In doing so, I relied on relevant academic materials both recent and old to firstly explore the benefits of both face-to-face teacher engagements and virtual collaboration of teachers (Annetta,

Folta & Klesath, 2010; Beck & Foster, 1999; Darling-Hammond, 2017; Hilli, 2019, Hargreaves, 2019). Other resultant benefits of both face-to-face and virtual teacher collaborative engagements were also reviewed from the literature. These benefits include TLCs serving as; continue development of teachers, facilitating curriculum reforms, nurturing teacher leadership, as well as facilitating school improvement strategies. The review of literature also explores how the context of rurality either support or hinder the benefits of teachers learning community programmes. The concluding part of the literature review process reviewed academic materials or resources to understand why the roles of learning community of teachers contribute to the enhancement of teacher practice.

1.9 An overview of theoretical framework

In addition to tapping into relevant literature, I also draw on two main theories as means of investigating the research topic. In this respect, I draw on the generative theory of rurality and the Community of Practice theory (CoP) (Balfour, Mitchell & Moletsane, 2008; Lave & Wenger, 1991; Wenger, 1998). The generative theory of rurality was used to seek understanding of the dynamics of rurality. In doing so, I draw on its variable of forces, agencies and resources to explore how rural people become agents of change in situations that affect rural communities. The focus of the study was on understanding the roles of learning community of accounting teachers in a rural context. In this respect, this theory provided a basis for understanding that though conditions of rurality do hinder effective implementation of TLC programmes, advantages of rurality from the point of view of the generative theory of rurality also contribute to the success of TLC programmes. The CoP theory on the other hand, also provided a basis for the understanding that teacher engagement in social practice is an essential process by which people or teachers can learn and become who they are. The theory assumes that the learning process is nurtured from social participation that is situated in a cultural and historical context. The application of this theory therefore, contributed to the understanding of how the learning community of the rural accounting teachers led to improved teacher practice and learning outcome.

1.10 An overview of the methodological approach

The methodology chapter of the study provides details of a number of strategies employed in generating data and subsequently making sense of the data which culminates in providing answers

to the key research questions that informed the study. The chapter presents information on the methodological strategies such as the research paradigm, approach, design, the study population, sampling, data generation sources as well as data analysis procedure.

Given the fact that my aim was to explore and understand the multiple views that the study participants bring to the understanding of the research topic, the study employed the interpretive paradigm which serves this purpose (Creswell, 2007; Yanow & Schwartz-Shea, 2011). I made use of the qualitative case study design because its focus allows for an in-depth understanding of the experiences of the participants (Stake, 2010; Punch, 2013). With regard to the study population, I engaged sixteen rural accounting teachers in one education district who were purposely selected through the convenience sampling technique. Data was generated individually from the sixteen participants through telephonic semi-structured interviews that was followed by a WhatsApp Based focus group. The data generated was later analysed using the six-face approach of thematic analysis which made it possible for the study findings to be written.

1.11 Demarcation of the study

This chapter also demarcates the study by means of setting the boundaries for the study (Cohen, Manion & Morrison, 2011). Given the qualitative nature of the study, only sixteen Grade 12 accounting teachers were studied in relation to the research topic. The sixteen participants were all drawn from a rural education district. In addition, since the study was based on only one education district, the findings of the study were not intended to be generalised. Although generalisability was hampered, the findings of the study could be used for the sake of transferability (Schwandt, Lincoln & Guba, 2007).

1.12 An overview of the study

This thesis consists of seven chapters in total. This section provides the synopsis of what each of the seven chapters entails.

Chapter One

This chapter sets the scene for the study by providing the study background, statement of the problem, critical research questions formulated in investigating the problem statement, rationale

and motivation for the study and the significance of this research. The chapter also presents the clarification of the key concepts in relation to the research topic. Furthermore, it highlights other key chapters of the study such as, literature review, theoretical framework and the methodological orientation of the study. The chapter also provided information on the demarcation of the study as well as an overview of the entire thesis.

Chapter Two

Chapter Two was devoted to the examination of scholarly work that has been done in relation to the research topic under study. In doing so, I reviewed existing literature from South Africa, the rest of Africa and countries outside of Africa. The chapter serves as a point of departure.

Chapter Three

The theoretical understanding of the phenomenon of study was explained in this chapter. The chapter in this respect draws on two theories namely, the generative theory of rurality and the Community of Practice theory.

Chapter Four

This chapter presents a detail plan in answering the research questions and the processes followed in implementing the plan. In this regard, the chapter details the design of the study, methodology, the study population, sampling, data generation instruments, data analysis approach, trustworthiness of the study as well as the ethical considerations within which the research was conducted.

Chapter Five

The chapter captures the views articulated by the study participants in response to the research questions. This chapter draws on themes that were thematically developed.

Chapter Six

In making sense of the data presented, this chapter also relies on both the literature review and the theoretical frameworks chapters to discuss and analyse the data.

Chapter Seven

This serves as the concluding chapter, and it firstly provides a summary of the study. It then provides a synthesis of the findings of the study. The chapter also highlights the contributions the study makes to educational research. And, based on the findings and the contributions, recommendations are also made. The limitations of the study are also provided after which I provided my concluding remarks as a researcher.

1.13 Conclusion

The above chapter has served as an introductory chapter and has therefore, set the scene for the entire thesis. The chapter commenced with the study background which details reforms in the accounting curriculum in South African secondary schools that have necessitated the implementation of learning community programmes in accounting within the study context. Perspectives of non-accounting scholars on the benefits of TLCs in times of reforms in curricula were also highlighted under the study background. Given the background of the study, I presented the statement of the problem which was followed by the critical research questions that were formulated in investigating the research problem. In addition, the chapter provides, details regarding the rationale and motivation for the study, significance of the study as well as the clarification of key concepts in relation to the research topic. Highlights of chapters like the review of literature, theoretical framework and the methodological approaches adopted in the thesis have also been provided in the current chapter. The chapter also provides information in relation to the demarcation of the study. Being the first chapter that introduces the entire thesis, it also provides an overview of what each chapter of the study entails. The next chapter of the thesis discusses the body of knowledge or literature that informs the study.

CHAPTER TWO

PERSPECTIVES OF LEARNING COMMUNITY OF TEACHERS: REVIEW OF RELATED LITERATURE

2.1 Introduction

The preceding chapter has set the scene for the entire dissertation. In doing so, the chapter detailed among other things, the background of the study, the statement of the problem, the key research questions the study sought to answer, the rationale and motivation for the study. The chapter has also provided information regarding the significance of the study, clarification of key concepts, review of literature, an overview of theoretical frameworks, summary of methodological approach as well as the demarcation of the study. Having provided the synopsis of the preceding chapter, the current chapter also presents a discussion of the literature review. The process of the literature review was a means to demonstrate acquaintance with the body of knowledge that exists in relation to the key research questions that the study sought to address. The motive for going into the existing literature was also to establish empirical evidence about the research focus and this was used as a point of reference for the current study. The overall focus of the study was to explore the role of Teacher Learning Community (TLC) programmes in the teaching and learning of accounting in relation to their impact on accounting teachers' practice and the consequent outcome of learner attainment in the context of rurality. The critical research questions that emerged from the overall focus of the study included the question of the accounting teachers' experiences in relation to the roles of TLC programmes toward the teaching and learning of accounting and how the context of rurality interacts in supporting or hindering the roles of TLCs. In addition, the study sought to pose the question of why the role of TLCs influence rural accounting teachers' practice. In pursuance of these research questions, the review process of the literature was done in the sequence below.

2.2 Outline of the literature review

The literature review process begins by looking at what constitutes TLC as an educational phenomenon. Different forms of teacher collaborative engagements are largely associated with a popular educational concept known as Professional Learning Community (PLC), (see chapter 1) Consequently, the second part of the review process also discusses how the concept of PLC differs from that of TLC. The third part of the review process also focuses on a review of how accounting

education literature views the notion of TLCs. In addition, a discussion of the key forms of TLCs was done together with the factors that necessitate the implementation of TLCs in the teaching and learning situation. These factors were firstly discussed in general and through the lens of accounting teachers' collaborative engagement.

Further to the points raised in the paragraph above, a further empirical argument on TLCs in relation to the three research questions were provided. In this regard, there was a broad review of the roles of TLCs with a focus on teachers' experiences in its roles. The review process at this stage also draws on scholarship from accounting education literature from different contexts including the context of rurality. This was later followed by a thorough discussion of how rurality as a context supports or hinders the role of TLCs in relation to teachers' practice. To understand the study context, I briefly reviewed literature on what constitutes rurality and education provision in rural communities. This was then followed by a discussion of literature on teacher collaboration or TLC programmes in different contexts with a focus on rurality as well as how successful or ineffective such collaboration has been. In the concluding part of the literature review process, the extent to which TLC initiatives influence teachers' practice in general was extensively discussed. This argument was subsequently extended to how the practices of accounting teachers are influenced while using the TLC programmes in rural context.

2.3 What constitutes teacher learning communities

A plethora of scholarship on learning community of teachers or TLCs both from South Africa and abroad have broadly associated the notion of learning community of teachers with teacher capacity building and positive learner attainment which eventually promotes school improvement. These have been evident in studies conducted in South Africa (Bantwini, 2019; Bryan, 2011; Steyn, 2013), Tanzania, Kafyulilo, (2013), the United States of America (Baloche & Brody, 2017; Darling-Hammond, 2017), the United Kingdom (Hargreaves, Berry, Lai, Leung, Scot & Stobart, 2013), Norway (Postholm, 2012), China (Chen & Peng, 2019; Song, 2012; Zhu, 2010), Australia (Maher & Prescott, 2017; Mansfield & Thompson, 2017) and New Zealand (Edwards, 2012). Almost all the above scholars share a similar sentiment to the effect that TLC programmes are premised on building continuing teacher quality for school improvement and therefore, involve practices such as clustering of teachers, teacher collaboration, teacher network, learning circles, cooperative learning just to mention a few. To epitomise the above, it is argued that in TLCs a

group of teachers work together to reflect on collaboratively and critically or inquire into their own practice with the view of enhancing teacher learning for positive learner attainment (Skerrett, 2010; Stoll, Bolam, McMahon, Wallace & Thomas, 2006; Trotman, 2009).

Over the past years the debate on continuing development of teachers to secure enhancement in learner attainment in education has been largely centered around a key phenomenon in education popularly known as Professional Learning Communities (PLC) (Bantwini, 2019; Darling Hammond, 2017; R. DuFour, R.B. DuFour & Eaker, 2008; Hord, 1997; Huffman & Hipp; 2003; Kafyulilo, 2013; Tam, 2015). Even though the argument in this thesis partly draws on PLCs, I chose to centre my argument on TLCs, which is more of an extension of the scope of PLC. The section below gives an overview of how PLCs differ from TLCs.

2.4 Professional Learning Communities and Teacher Learning Communities. How do they differ?

The initial idea of PLC within the education arena, seems to have originated from the pivotal or landmark study of Hord (1997) in which the scholar focused on communities of continuous inquiry. Research further suggests that the seminal work of Hord (1997) was later followed by the keen interest of other scholars who took time to promote the virtues and values of communities of continuous inquiry (Hord, 2004; Kruse & Louis, 2007; Little & Horn, 2007; Louis & Marks, 1998). The above scholars primarily viewed PLC as a school-based initiative which is characterised by collaborative norms and practices. Over the past years, a group of educational commentators have also added their voices to the discourse on what constitutes PLC. An overview of how some scholars conceptualise PLC as a phenomenon in education is provided below.

A broader definition of PLCs by scholars takes into consideration dimensions such as collective or supportive leadership, shared values and vision, a commitment to sustained improvement, joint responsibility for pupils' learning, reflective professional enquiry, result orientation, supportive environment and shared personal practices (Department of Basic Education, 2015; DuFour & Earker, 2008; Lieberman, 2009; Skerrett, 2010). These dimension according to the scholars had primarily appeared to be within the domain of the school's management and its teachers. However, an extension of this definition has also included external support systems such as officials of education offices, the school community and parents (Huffman & Hipp, 2003). In a nutshell, PLCs

are characterised by collective engagements of members of school community in programmes that enhance positive outcome in teaching and learning. What comes out clearly from the above argument is the fact that in PLCs developmental programmes are jointly championed by the entire members of the school community. Even though the above has the potential of enhancing effective teaching and learning for all, other scholars are of the view that PLCs are mainly of school-based and that they do not foreground lateral capacity building and connections among schools, that is, where cross-school network among teachers can be nurtured (Chen, 2018; Grossman, Wineburg & Woolworth, 2001; OECD, 2003). An attempt, therefore, has been made to broaden the scope of PLCs from being more of a school-based entry to a system that encourages networking which is purely among teachers to secure enhancement in learning outcome.

The broadening of the concept of PLC since the advent of the 21st century has given rise to what has been described as Network Learning Communities (NLCs) which in the case of this thesis has been referred to as TLCs (OECD, 2003). The extension of the scope of PLCs to a collaborative approach like the TLCs according to the OECD (2003) is an attempt to scale up the improvement of schools through lateral capacity building among teachers. In a nutshell, the notion of TLCs is premised on effective teacher practice to secure enhancement in learning outcome and is therefore, known as teacher-led action (Chen, 2018). In both the PLCs and the TLCs, there is a collective effort to collaborate, shared vision and collegiality, experimentation of new practices and engagements in pedagogical innovations through exchange of ideas to enhance learning (Stoll, 2004). However, the distinctive features of TLCs as opposed to PLCs are the scale and density of interconnections among a group of teachers that enable teachers from different schools to exchange ideas and practices, transfer of knowledge across school boundaries which in the end improve teacher practice and learning outcome (Earl & Katz, 2005). To sum up what teacher collaborative efforts like TLCs, in comparison to PLCs, it is described as a "networked community of teachers who share common vision and values and build lateral capacity to generate collective efforts that enhance teaching and learning for all" (Chen, 2018, p. 201). In this thesis, the focus was on rural accounting teachers who aim at building lateral capacity (identification & investment in strategies that promote teacher learning) networking to generate collective efforts in support of their practice as teachers.

Learning communities of teachers in more recent years have been widely become a common instrument in many parts of the world as a means of building teacher capacity across school

boundaries. The notion of TLCs is viewed differently in different countries. For instance, in Taiwan, it is seen as a new path for teacher professional development (Chen, 2018) and in countries like Scotland, China and New Zealand, TLCs are seen as major instrument for effective implementation of reform in school curricular (Chapman, Chestnutt, Friel, Haul & Lowden, 2018; Song, 2012; Edwards, 2012). In South African context, learning communities of teachers have become catalyst in shifting teachers' practice in critical subject like mathematics (Chaura & Brodie, 2017) and in Tanzania, enhancing effective teaching and learning of science and mathematics subjects have been ascribed to effective TLCs (Kafyulilo, 2013). The notion of building lateral capacity of teachers with a focus on cross-school network among teachers of common vision and values appear to have also been gaining grounds in the context of Accounting Education within which the thesis is located. The section below will elaborate TLCs in the sense of Accounting Education.

2.5 Teacher Learning Community in the lens of Accounting Education

The subject of accounting has been viewed by some academics as a lingua franca of business. As the global business community continues to be characterised by numerous changes, accounting as a subject has also witnessed changes accordingly, particularly in terms of its content (Ravenscroft & Rebele, 2008). Some other academics are of the view that the difficulty the subject presents has to some extent led to a drop in the number of learners presently enrolled in the subject (Buckhaults & Fisher, 2011). It is in this vein that the notion of teacher collaborative engagements that empower accounting teachers to effectively manage the teaching and learning situation of accounting becomes relevant. For example, it has been argued that the implementation of TLCs creates an opportunity for what is described as the communal sharing of ideas and experiences of teachers which has the potential to capacitate them in discovering, creating and negotiating new meanings and experiences (Lucas, 2011; Stephenson, 2017). This according to these accounting scholars does not only improve classroom practice of accounting teachers but also enables learners to perform better. In the United States, studies such as one entitled "building community: the conference on teaching and learning in accounting" and "the accounting community of practice pedagogy" have all exhibited the virtues of TLCs (Stephenson, 2017; Wygal, 2009). In addition, another study like "perceptions of New Zealand and Australian accounting academics on continuing professional development" also focuses on building networks among university teachers that enhance effective teaching and learning of accounting (Zajkowski, Sampson & Davis,

2007). In this respect, members of the accountancy fraternity in the two countries recognise that to provide the deserved service and leadership to its populace, practising members should continuously seek further development for their professional skills and competence in alignment with the prescripts of the International Federation of Accountants (IFAC).

In the context of South Africa, the need for learning communities of accounting teachers has also been evident in a policy document like the Integrated Strategic Planning Framework for Teacher Education and Development (ISPFTED) (Department of Basic Education, 2015). This policy document aims at expanding teacher education and development opportunities to improve the quality of teaching and learning in South African schools through the establishment of TLCs in all learning areas. This clearly suggests that accounting teachers who are constantly confronted with the teaching of a subject which on continuous basis undergoes a number of changes in its content will need to be developed to ensure that the quality of their teaching improves. Some have also maintained the notion that collective culture of teachers has been a recipe for positive results both in teacher practice and learning outcome when compared with teachers who choose to operate in cultures of individualism (Bryk & Schneider, 2002; Day, Sammons, Stobart, Kington & Gu, 2007; Leana, 2011; Rosenholtz, 1989). In a nutshell, the above demonstrate that there should be more efficient ways of equipping rural accounting teachers, for example, through effective learning community engagements in teaching the subject to improve learner attainment. From the foregoing analysis, significant amount of literature seems to broadly highlights the fact that the social capital of teacher collaboration adds value to teachers' output. However, it appears that no known study has so far documented the role of TLCs in the teaching of accounting at the secondary school level particularly in a rural setting. It is in this context that this study sought to fill this gap by drawing on the existing debate and document the role of TLC programmes in the teaching of accounting in the context of rurality. In the section below, the study explored some of the forms of TLCs.

2.6 Forms of Teacher Learning Communities

More often than not, teachers' engagements in the form of TLC initiatives which involve a reflective, collaborative, learning-oriented or growth promotion of teachers' practice do occur in two main forms namely, real time engagement of teachers and virtual space teacher engagement

(Stoll et al. 2006; Trotman, 2009). In the next two sections that follow, the two dominant forms of TLCs are discussed.

2.6.1 Real Time Teacher Engagement

In real time context, TLCs take the form of physical interaction of teachers which includes but not limited to, peer observation during teaching and learning, teachers working on joint activities across classrooms as well as teachers planning to teach in teams, workshops, conferences and clusters to improve their performance outcome (Darling-Hammond, 2010). Some international scholars both in the past and recent have also claimed that in joint activities such as the peer observation of teachers and teachers planning in teams, clusters or workshops, the focus is to share, communicate, belong together as well as to function as a collective enterprise (Beck & Foster, 1999; Bell, Jopling, Cordingley, Firth, King & Mitchell, 2006; Bolam, McMahon, Stoll, Thomas, Wallace, Greenwood, Hawkey, Ingram, Atkinson & Smith, 2005; Fox, Haddock & Smith, 2007; Hargreaves, 2019). The position of the above scholars further suggests that functioning as a collective enterprise creates a platform where teachers are able to interrogate their own practice for the sake of growth and learning that translate into improved learner attainments which has the capacity to reduce teacher conservatism towards change. In the context of South Africa, real time (face-to-face) teacher engagements have been evident in a policy document known as the ISPFTED (Department of Basic Education, 2015). This document has been premised on the assumption that face-to-face engagements of teachers in workshops, team teaching, clusters and peer observation provide the setting and the necessary support for classroom teachers. Such a support system enables teachers to be actively involved in their own developmental trajectory which can be termed as teacher-driven and promotion of ownership in learning. In the context of Accounting Education literature, it appears that the above form of learning communities of teachers is demonstrated in the various ways through which accounting teachers or academics and learners are empowered. In more developed economies like Australia and New Zealand, research suggests that face-to-face conference attendance for example is one of the key forms through which accounting teachers are developed. The view of other scholars in the USA as regards to the emergence of difficult trends in Accounting Education appears to suggest that making use of face-to-face teacher engagements contribute to a decrease in anxiety among accounting teachers (Buckhaults & Fisher, 2011). Other accounting academics share the view that if accounting teachers develop their knowledge based through developmental engagements such as TLC

programmes, new methods for teaching the subject can be crafted to help learners develop the necessary skills in analytical thinking, decision making and communication (Francisco, Kelly & Parham, 2003). Once again, in the context of South Africa, Fourie and Erasmus (2018) hold a view that teaching is the most prominent factor for student success and that teaching accounting at the tertiary level in particular in the form of extended tutoring sessions and activities such as small tutorial groups facilitate the teaching and learning process of the subject. The key feature that characterises this view is face-to-face information sharing which the earlier discourse on joint teacher activities and clustering of teachers as forms of TLC talk to. Furthermore, Buckhaults and Fisher (2011) assert that the number of learners presently enrolled in accounting are at a record low despite the opportunities the subject presents and as a result calls for teachers to make necessary changes in their methods of teaching. In line with the above claim, the ability of rural accounting teachers to have opportunity to collaborate face-to-face goes a long way in equipping them to manage the teaching and learning of accounting in order to make the subject attractive to learners. This is possible because the notion of communal or collective sharing of ideas and experiences among accounting teachers mentioned earlier is easily facilitated through real time engagements of accounting teachers. Consequently, in this thesis, it was deemed necessary to obtain knowledge from the study participants as to the nature of face-to-face teacher learning communities in the context of rurality and how they contribute to the classroom practices of teachers.

2.6.2 Virtual space as a form of Teacher Learning Community

Another form of TLCs occurs in what is known as Virtual Space Learning Environments (VLEs). This is, what has been described as extending the classroom situation through teacher collaboration in VLEs (Hilli, 2019). This form of TLCs has further been viewed as interactive, communicative, cooperative and collaborative in digital learning environments (Annetta, Folta & Klesath, 2010; Hilli, 2016). Even though there seems to be no agreed definition of VLEs, some scholars claim that this form of teacher collaboration or TLCs relies on the use of computer-based technologies such as the use of videoconferencing and social media to collaborate in the teaching and learning situation (Annetta, Folta & Klesath, 2010; Hilli, 2016). In more recent years, studies from the United Kingdom, Finland, China and Australia have shown the use of Videoconferencing, Twitter Based professional learning as well as WeChat as a means of sharing information among teachers

to improve teacher performance outcome (Goodyear, Parker & Casey, 2019; Hilli, 2019; Maher & Prescott, 2017; Yue Qi & Wang, 2018). In a study conducted in Finland for example, the focus was to capacitate teachers in three rural schools using the above technological media (Hilli, 2019). In sub-Saharan Africa (SSA), on the other hand, a refinement of learning community initiatives in the form of an integrated use of mobile devices, digital open education resources and interactive pedagogy has been seen in Zambia (Hennessy, Habler & Hofmann, 2015). In this regard, the above scholars claim that in this form of TLC, a multimedia or an interactive approach of empowering teachers was designed to offer a new sustained opportunity for teacher learning.

The above discourse on VLEs is a demonstration of the fact that TLC programmes do not only occur in real context where teachers have physical contacts such as meetings in clusters and physical classroom observation of peer teachers. Through technology, teachers are also able to collaborate to enhance learner attainment. Even though the above knowledge exists elsewhere regarding teacher collaboration or learning communities, it appears that little is also known in the context of South African rural communities, especially in the teaching of accounting. It is in this context that as a researcher, I deemed it necessary to draw on this body of knowledge to explore how the rural accounting teachers in this study were using this form of teacher learning to collaborate for enhancement in their knowledge. After knowing what constitutes TLCs and some of the forms they take, the study reviewed literature on some of the factors that necessitate or drive the implementation of TLC programmes.

2.7 Key factors that necessitate Teacher Learning Community programmes

Studies have shown that TLCs which can otherwise be referred to as teacher collaboration, cooperative learning or teacher network do not occur in a vacuum. The existing literature on what necessitate the implementation of TLC programmes largely mention the notion of school improvement and school reform strategies (Bryan, 2011; Edwards, 2012; Hargreaves, 2019; Song, 2012). Consequently, this thesis will essentially focus on the above two factors.

2.7.1 School improvement strategy as a factor necessitating Teacher Learning Community programmes: A general perspective

A considerable amount of literature on learning communities has over the years alluded to the claim that school improvement and system performance strategies are mainly premised on

collective, concerted and collaborative teacher-led initiatives (Bantwini, 2019; Botha, 2012; Hattie, 2015; Hargreaves & Shirley, 2009; Timperley, Wilson, Barrar & Fung, 2007). It is for this reason that it makes sense to argue that TLCs are effective instrument for successful improvement in schools. The notion of school improvement has been conceptualised as either the general efforts to make schools better places for effective learning or strategy for educational change that augments student outcomes by way of strengthening the school's capacity for managing any change process (Hopkins, Stringfield, Harris, Stoll & Mackay, 2014). Research has also shown that the ability of a school to create an enabling environment where effective student learning can thrive, largely depends on strengthening the capacity of teachers since they are seen as agents of any change process in the schooling arena (Fullan, 2007; Lieberman, Campbell & Yashkina, 2015). It is in this context that the idea of TLC initiatives become paramount in school improvement strategy in that they aim at developing teachers' knowledge, skills and commitment with the view of achieving positive learning outcome (Mincu, 2015). In this regard, Mincu (2015) further claims that the continuous and efficient infusion of new knowledge in teachers through TLC programmes leads to effective learning process in the classroom which in the end contributes to the overall enhancement in the performance of the school. In a nutshell, the notion of school improvement has been largely attributable to building teacher capacity for effective learning. This has further been described by some other commentators of TLCs that a strong teaching profession is a defining characteristic of high performing education system (Organisation for Economic Cooperation and Development (OECD) (OECD, 2011; Tucker, 2019). The arguments below further look at scholarship on school improvement strategy within South African context and the crucial role played by TLCs.

2.7.2 School improvement strategy as a factor necessitating Teacher Learning Community programmes: A South African perspective

The debate on the need to make schools better places for effective learning in the context of South Africa has mainly been driven by the legacy of the apartheid regime. This is demonstrated in the assertion by Fleisch and Christie (2004) who claim that the South African education system was largely characterised by inequality. It is further claimed that from 1910 to 1990, the learner-teacher ratio in white schools was mostly 20:1 as against the ratio in black schools which never went below 50:1 (Fedderke, de Kadt & Luiz, 2000). This inequality according to the scholars was worse in

schools in rural communities. It is for this reason that since the dawn of the 1994 democratic dispensation, school improvement strategies such as retraining of teachers and building teacher capacity through continuing teacher development programmes have become paramount in South African schools. In an attempt to make schools better places for effective learning therefore, one of the key strategies, the South African schooling system appears to have adopted has been curricular reforms (Bryan, 2011; Hoadley, 2015). Teacher collaborative activities or TLC programmes because of its nature of building teacher quality, once again have been seen as major prerequisite or instrumental for facilitating improvement programme in schools (Kempen & Steyn, 2015; Kennedy, 2005; Lee, 2011).

2.7.3 Teacher Learning Communities: A precursor for school reform strategy

Related to the notion of school improvement strategy, is school reform strategy. TLCs are also known to have been necessitated by the implementation of reforms in schools. Research suggests that school reforms mostly call for formation and operation of group of teachers working together for understanding of the reform process so as to improve learning outcome (Stoll et al. 2006; Trotman, 2009). In order to gain further understanding of school reforms dictating TLC programmes in the context of this study, a review was done with a focus on reforms in the school curricular.

2.7.3.1 Learning communities, a prerequisite for curricular reforms: An international perspective

Increasingly curricula reforms in schools in many parts of the world appear to have become a common phenomenon in providing quality education to learners of the 21st century. Since teachers are seen to play a pivotal role in any change process, reforms in the context of the school curricular are mostly characterised or supported by formation and operation of groups of teachers working together (Bryan, 2011; Edwards, 2012; Lieberman, Campbell & Yashkina, 2015; Song, 2012). In understanding the general view held by some international scholars on TLCs as prerequisite or indispensable for curricular reforms, the study draws on some reform processes in both developed and developing economies as discussed below. In a developed economy like New Zealand, it has been argued that learning community of teachers is a key factor in an educational change process (Edwards, 2012). This was demonstrated in a learning community approach adopted by the New

Zealand Ministry of Education. The New Zealand curriculum reform initiative intended to revise an existing curriculum with the aim of providing quality education to its youth (Ministry of Education, 2007a). Among the key findings, Edwards (2012) claims that teachers of different subjects were able to come together, developed into groups to which they felt a sense of belonging and mutual commitment. In addition, the teachers were able to collaborate and share their strengths and take risks for the sake of progress in the curriculum reform process. With the achievement of New Zealand, it could be argued that the revised accounting curriculum in South Africa for example, should also have the potential to succeed with the application of the TLC programmes in the teaching and learning of accounting. It is with this in mind that this study envisaged interrogating the rural secondary school accounting teachers as to the efficacy of TLC programmes they are involved in.

In the case of a developing economy like China, a study conducted by Song (2012), focused on teacher learning communities in the context of curriculum reform in secondary schools. The curriculum reform process in mainland China according to Song (2012) focused on empowering or improving schools in general to teach new curriculum that advances learners survival in the global economy. In addition, the reform process was also to empower teachers to be more receptive to change. The study was quantitative in nature and therefore, combined both stratified and cluster sampling approaches. The study surveyed thirty-two secondary schools in three cities in Mainland China and then recruited 1 611 teachers as study participants. Among the key findings, it was established that formation of TLCs during reform process in school curriculum, enables teachers to be empowered and make them more open to change process. This was a clear demonstration of the fact that the driving force of the reform process was the formation of TLCs. It could further be argued from the above that the application of TLCs in the context of curriculum reforms in Accounting Education should afford schools and accounting teachers the opportunities to be more empowered and receptive.

2.7.3.2 Facilitating curricular reforms through learning communities: A South African perspective

South Africa appears to be one of the countries that has undergone a number of curricular reforms in the last two and half decades, largely because of the negative legacies of the apartheid education

system (Chisholm, 2012; Mouton, Louw & Strydom, 2012). To shed light on the educational reform process in South Africa and the prioritisation of TLCs in such reforms, a discussion of both apartheid and post-apartheid curricula were explored.

2.7.3.3 The general nature of South African schooling and its curricula during the apartheid dispensation

South Africa as a country was characterised by segregation for many years in terms of its population and therefore, the apartheid education and its curricula grew out of such segregation (Harold, 1988). This segregation appears to have subsequently become a breeding ground for different population groups to be educated under different curricula. In this regard, Chisholm, Soudien, Vally and Gilmour (1999) argue that one of the crucial legacies of the apartheid dispensation was the poor quality of schooling which saw teachers unequally schooled, qualified and trained. Particularly, White teachers had the opportunity of being increasingly trained in postsecondary school institutions of education as compared to their black African counterparts who only enrolled in teacher training colleges. This is also a clear demonstration of the fact that the knowledge acquisition of black South African teachers, was compromised in terms of their ability to teach effectively (Rose & Tunmer, 1974). It is in this context that I would argue that black African teachers in particular, most of whom are based in rural context that are mostly disadvantaged need to be empowered through TLC programmes. This can, therefore, assist in consolidating their knowledge through such collaborative engagements to ensure that the knowledge gap that might have existed during their training period is bridged through such developmental programmes. In an effort to do away with the racially divided schooling system that trained teachers, the 1994 democratic dispensation developed a strategy for educational restructuring (Mouton, Louw & Strydom, 2012). Even though there were many aspects of restructuring in education, this thesis focused on the curricula reform aspect which have necessitated the need for continued teacher development in the form of TLC programmes.

2.7.3.4 Synopsis of the post-1994 school curricula: Towards a general perspective

The post-1994 dispensation ushered in a complete period of change for all South Africans and most importantly was an attempt to provide efficient school education (Grades 1-12) for all (Du Plessis, 2009). In furtherance of the provision of equal education for all, the democratic government

abolished the existing racially segregated education systems and then established a single system that sought to provide equal education to all (Fiske & Ladd, 2004). It is as a result of this that the post-1994 era has implemented a number of curricular reforms. Among the key reforms are the; Curriculum 2005 which was otherwise referred to as the Outcomes Based Education (OBE), the Revised National Curriculum Statements of 2008 (RNCS) and the Curriculum and Assessment Policy Statement (CAPS) of 2012 which was more of a repackage of the RNCS (Department of Basic Education, 2012; Mouton, Louw & Strydom, 2012). Even though these reforms aimed at providing equal education to the South African different racial groups, they have come with some levels of difficulties in terms of their implementation in the classroom particularly considering the unequal education most teachers received under the apartheid dispensation. Consequently, it is clear that, continued teacher empowerment through the formation of TLCs serves as a springboard to improve teachers' content and pedagogic understanding of the reform processes. It must also be noted that, the nature of the curricular reforms was such that all learning areas including accounting were affected and as a result it has become critical that teachers across all learning areas are constantly empowered or developed through TLC initiatives. In the paragraphs below, I review the above three curricula reforms that have characterised the post-1994 educational dispensation in relation to TLCs.

The first attempt by the post-1994 democratic government to rationalise the provision of education to people of different race groups in South Africa, was the implementation of a uniform system of education to all schools. In this regard, what was known as the Curriculum 2005 which was otherwise referred to as the Outcome-Based Education (OBE) was implemented. This was an outcome-based model which drew from curriculum models used by some highly developed countries (Janson & Christie, 1999). Being models from highly developed nations, the intention was to implement it in South Africa to place South Africa among the best in the world. However, the democratic government of South Africa did not take into cognisance the prevailing favourable conditions in those developed nations such as teacher quality, favourable teacher-learner ratio, well-resourced classroom, and critical thinking teachers which South Africa greatly lacked at the time of implementation of the Curriculum 2005 (MacDonald, 1990). Once again, one could deduce the fact that the implementation process needed a continued empowerment of teachers or building learning communities to keep teachers abreast of such a reform process.

The new curriculum was initially launched in March 1997. Its implementation was however, done in stages with Grades 1 and 7 scheduled for 1998 and 1999 respectively. The entire Curriculum 2005 was envisaged to be phased in gradually with the hope that the reform process covers all segments of schooling by the year 2005 (Harley & Wedekind, 2004; Steyn & Steyn, De Waal & Wolhuter, 2011). Under curriculum 2005, schools were categorised under two main bands namely, the General Education and Training Band (GET) (Grades 1 – 9) and the Further Education and Training Band (FET) which also covers Grades 10-12. The new curriculum was further characterised by factors such as its outcomes-based nature, based on the idea of an integrated knowledge system and the promotion of learner centered approach of teaching (Steyn et al, 2011; Young & Kraak, 2001). Other complexities that accompanied the curriculum 2005 were its numerous outcomes, administrative task, inadequate orientation and development of teachers, shortages of personnel and resources to implement and support the Curriculum 2005, assessment criteria, and performance indicators. In addition, learning outcomes were allied to course assignment and syllabi and end of term examinations were replaced by normative-based assessment (Chisholm, 2003a; Steyn et al., 2011; Young & Kraak, 2001). The above appear to present an enormous challenge to most teachers particularly African teachers who because of the apartheid legacy had not been fully trained to implement such demanding curriculum. It is, therefore, clear that to support ill-equipped teachers in the implementation of the curriculum 2005, continuing TLC programmes became vitally necessary to align teachers with the curriculum expectations.

The complexities associated with the OBE reforms led to the implementation of a new reform process known as the Revised National Curriculum Statement (RNCS) in 2008 (Mouton, Louw & Strydom, 2012). The RNCS led to a reduction in administrative tasks, changes in teacher orientation and training, resourcing and staffing of curriculum structures and recommendation of smaller number of learning areas (Chisholm, 2003a). Even though the RNCS appeared to greatly minimise the burden that the Curriculum 2005 placed on teachers, it was still necessary for TLC programmes to be in place as a means of continuing empowerment of teachers. In spite of the improvement that was done to the Curriculum 2005 to produce the RNCS, difficulties persisted in the implementation of the RNCS and as a result a new curriculum improvement process was announced on 6 July 2010 to give way for the implementation of what was known as the Curriculum and Assessment Policy Statement (CAPS) (Maluleka, 2011).

The CAPS is the most current school curriculum that is being used in South African Schools at the time of this study. Once again, the demanding nature of CAPS has also precipitated the prioritisation of TLCs in education districts in South Africa to find ways of further capacitating teachers to be more aligned with the expectations of the new curriculum (Department of Basic Education, 2015). For example, prior to the implementation of the CAPS, a policy document known as the ISFTED came into effect to encourage schools and education districts to prioritise the establishment of TLCs to improve teacher capacity (Department of Basic Education, 2015). The review process of the RNCS to CAPS also involved some essential reforms made to the RNCS to improve the quality of teaching and learning in schools and also to reinforce the RNCS to prepare learners adequately to face the challenges of the 21st century. Maluleka (2011) argues that for effective teaching and learning, a further reduction in subjects from eight to six for Grades 4 and 6, the compulsory introduction of an additional language from Grade 1, extended hours to concentrate on languages, fewer projects, the scrapping of common task assessment and a single teacher file for planning came into effect. The prioritisation of TLCs in education districts in South Africa are in line with the view of Noh, Cha, Kang and Scharman, (2004) who argue that in times of curriculum reforms, it is always imperative that opportunities for TLC programmes are provided to enhance teacher competency in their subject-matter knowledge. In most cases, as the reform process unfolds, individual subjects are upgraded. It is in this context that Accounting Education at the secondary school level in South Africa has over the years been continually changing in terms of the approach to teaching, learning and assessment (Department of Basic Education, 2010b). Research suggests that accounting is seen as a lingua franca of business and deals with the communication of financial information for the purpose of making financial decisions (Department of Basic Education, 2010b; Ravenscroft & Rebele, 2008). Generally, global changes in business have necessitated a change in training and education of future accountants as per the International Accounting Education Standard Board (Helliar, 2013). Consequently, teachers of the subject globally through a number of developmental programmes seek for new ways of capacitating themselves so as to improve their practice (Stephenson, 2017). In light of the study context of rurality and the post-apartheid increasing curricular reforms that have since led to a significant reform in the accounting curriculum in particular, TLC programmes have become part and parcel of accounting teachers' collective efforts in improving their practice and learning outcome. In the section below, literature on the roles of TLCs that take into consideration the teaching of accounting and the study context of rurality are discussed.

2.8 Teacher learning communities: Review of their roles

The discussion thus far, gives a glimpse of the need for TLCs toward the effective teaching and learning of accounting within a rural context. As mentioned earlier, within the Accounting Education literature, some have suggested that an important mechanism for achieving improved teaching and learning experiences of teachers involves a communal sharing of ideas among teachers (Lucas, 2011; Stephenson; 2017). Given the fact that scholars have documented the application of TLCs in other learning areas, I relied on the broader literature in teaching and learning in general and the limited Accounting Education literature to engage in the literature review process in relation to the key roles of TLCs that inform this study.

2.8.1 Teacher Learning Communities serve as vehicle of continuing development of teachers

Research suggests that nothing matters more for young people in schools than the quality of teachers who drive the task of teaching (OECD, 2009; Schleicher, 2018a;). This teacher quality becomes more relevant given the dynamic nature of teachers work in terms of continuing reform processes in education and conditions that characterise the contexts within which teachers work. With issues of isolation, resource constraints and distance in rural settings and the huge demands placed on teachers with regard to learner attainment, TLCs undoubtedly becomes one of the key catalysts to empower teachers on regular basis so as to keep them abreast of the demands of the profession.

From a general point of view, three articles were drawn from both developed and developing economies to broadly discuss the notion of TLCs serving as continuing teacher development. Studies from more developed economies in this regard included studies from Australia and Hong Kong as well as one study from South Africa as a developing economy. All the three articles revolved around the notion of TLCs serving as a continuing development of teachers. The Hong Kong study was about the role of a learning community in teacher change, the Australian one had its focus on the potential of a collaborative rounds-based approach for teacher professional learning and the South African one focused on building learning communities to enhance continuing professional development (Mansfield & Thompson, 2017; Steyn, 2013; Tam, 2015). The three articles were qualitative in nature supported by the interpretivist paradigm with the researchers' intention to add up to the existing body of knowledge by way of exploring to understand the

phenomenon of teacher collaboration in achieving continuing professional development of teachers (Strydom & Delport, 2011). A purposeful sampling approach was used in the three studies to recruit the study participants. Data generation methods in the three studies involved semi structured interviews, document analysis and observations. Data generated from the Australian study used the thematic analysis which involves coding to initially summarise segment of data and later summarise into smaller number of categories (Miles, Huberman & Saldana, 2014). The studies from both Hong Kong and South Africa used the content analysis in making sense of the generated data from the study participants.

In addition to the above general perspective, studies on TLCs that had their focus on rural contexts were also reviewed. In this regard, I once again reviewed one article from Australia and another one from South Africa to get the sense of how TLCs serve as means of continuing development of teachers in the context of rurality. Australia was chosen again because the key features of remote areas of Australia which McCluskey, Sim and Johnson (2011) describe as isolation and disconnection of teachers from urban areas appear to be similar as per the discourse on schools in South African rural communities. Within the context of rurality, the Australian study had a purpose of examining how video conferencing was used as a mechanism of achieving continuing development of Mathematics and science teachers. Similarly, the South African study had a focus of exploring how teachers in rural context receive continuing development or empowerment during a period educational change (Bryan, 2011; Maher & Prescott, 2017). Methodologically, the two studies were located within the qualitative interpretive paradigm since the scholars' aim was to understand the teachers' lived experiences with regard to how collaborative activities enhance their continuing development (Denzin & Lincoln, 2011). Both studies employed the purposive sampling methods as means of recruiting the study participants. From the Australian study, the data generation process involved teachers' conversation which were more of focus group interviews through video conferencing. The South African study on the other hand utilised the semi-structured interview, classroom observation and learner diaries as means of data production. The Australian study relied on the thematic analysis approach by way of transcribing the generated data into written format and later used the six categories of coding (Braun & Clarke, 2006).

Given the fact that this study blends the phenomenon of teacher collaboration and the teaching of accounting, a review of one more article which also focuses on TLCs serving as means of ongoing teacher professional development in Accounting Education was done. As already highlighted,

accounting as a lingua franca of business has been characterised by frequent changes largely due to changes in the global business community. It is in this context that it becomes necessary that continuing development of accounting teachers keeps them abreast of the demands of the subject. In tapping into the existing literature in this regard, I reviewed an article which sought to investigate the largely unexplored topic of accounting academics' perceptions of, and participation in continuing professional development in the context of New Zealand and Australia (Zajkowski, Sampson & Davis, 2007). The notion of continuing professional development is in line with the prescript of the International Federation of Accountants' (IFAC) International Education Standard 7 (IES 7) (IFAC, 2004). This accounting standard is premised on the assumption that continuing professional development is an extension of the education process that leads to qualification as a professional accountant (IFAC, 2004). The nature of the study by the above scholars sought to provide an opportunity for accounting academics in the two countries to provide their views on continuing professional development. The study was quantitative supported by the positivist paradigm and intended to collect data from a large and widely spread target group from New Zealand and Australia. A short survey was developed and sent to 66 respondents located in the two countries via emails for data collection purposes. The survey included both open and closed questions on continuing professional development. The questionnaires included the annual number of continuing professional development hours and the type of activities the accounting academics in the two countries undertake to meet their professional development goals. The questionnaires also explored the benefits of the continuing development programmes as well as the relationship between the developmental programmes and teaching practice.

The key findings that emerged from the foregoing reviews in terms of TLCs serving as means of continuing development of teachers include the development of teacher knowledge and improvement in teacher professional practice and learning outcome. The concept of teacher knowledge was originally pioneered in the work of Shulman (1987) which the scholar referred to as Pedagogical Content Knowledge (PCK). He describes the notion of PCK as combination of teachers' content knowledge that is, subject-matter knowledge and pedagogy or the method of presenting the subject-matter knowledge during teaching and learning. The focus of Shulman's work was to shed light on the manner in which the content of a particular subject is transformed by the teacher such that the teaching process is made comprehensible to learners (Shulman, 1987). The reviewed articles found that improved teacher knowledge through TLCs helps to induce teacher motivation for transformation. Such transformative process leads to a positive shift in

teachers' practices which in the end enhances their classroom teaching practice in terms of learning outcome (Mansfield & Thompson, 2017; Steyn, 2013; Tam, 2015). Furthermore, the finding of the reviewed articles showed that with improved teacher professional practice, teachers are able to improve learning outcome even in challenging contexts where educational provision is sometimes constrained by historical and, or socio-economic factors (Bryan, 2011). Furthermore, in an advanced setting like Australia, TLCs through video conferencing among teachers from dispersed geographical locations does not only improve teacher professional practice but also helps in improving learner attainment (Maher & Prescott, 2017). Guskey (2002) also argues that the teacher change process creates opportunities for changes in learning outcomes and later effect changes in teachers' beliefs and attitudes. The study in Accounting Education also found that effective TLCs are precursor for maintaining professional competency and credibility of teachers' qualifications which enables accounting teachers to acquire new technical accounting knowledge and teaching skills (Zajkowski, Sampson & Davis, 2007). The overall implication of the findings is that it makes sense to argue that in the context of rurality where isolation, distance, resource constraint and other factors compromise educational provision, effective TLCs could be an instrument in shaping teacher professional practice to improve learning outcome. Even though all the above findings have been linked to TLCs, the intriguing question one could ask is, will the same findings be automatically replicated in the context of learning communities of high school accounting teachers in a rural setting? The current study consequently aimed at exploring the role of TLCs in Accounting Education in the context of rurality to understand how the above-mentioned findings reflect in the teaching of accounting with a focus on rurality.

2.8.2 Teacher Learning Communities facilitate curricular reforms

The importance attached to education in human society has over the years placed education on top of the national agenda of many countries across the globe placing education systems under the spotlight to improve, innovate and demonstrate higher attainment (Cheng & Greany, 2016; Day & Smethem, 2009; Pan 2014; Priestley, 2011). For societies to achieve the above, the above academics argue that education systems have over the years been characterised by ongoing reform programmes, and such programmes have consequently become reality in teachers lives. Building learning communities where teachers can work in collaborative cultures has been demonstrated to be one of the effective instruments in facilitating reform programmes (Baloche & Brody, 2017). In this respect, Baloche and Brody (2017) argue that learning communities have the potential to

effect positive learner achievement, because teachers are motivated to learn new skills through learning communities, build intergroups relations, involve in critical and creative thinking and problem-solving skills. Research further suggests that initiative such as reforms in curricula might not necessarily lead to the desired change unless developmental programmes like the TLCs become a persistent collective enterprise (Hargreaves & Fullan, 2012). In such collective enterprise, the scholars conclude that the notion of 'professional capital' which encapsulates human capital, social capital and decisional capital can be nurtured to facilitate reforms in curricula. These forms of professional capital are summarised as follows:

> Human capital refers to the quality of teachers' initial training and an on-going professional development, their skills, qualification and professional knowledge. Social capital refers to the impact that teachers and other learning professionals have on each other through collaboration and professional learning communities. Decisional capital refers to the development of teachers' professional judgment and careers, especially as they reach the middle level. These three factors work in combination with the leadership capital of headteachers and other leaders to define the quality of the education system as a whole (OECD, 2014, p. 67).

The above extract is clearly an embodiment of the main tenets of TLC programmes and there is, therefore, no doubt about the fact that teacher collaborative engagements facilitate reform programmes in education. Considering the nature of this thesis and its focus, the body of knowledge that was reviewed under the above section was premised on how TLC facilitates reforms in school curricula. In reviewing the existing knowledge, I draw on reform programmes in developed settings like the Netherlands and Taiwan to have a sense of how TLCs generally facilitate school reforms with particular reference to curriculum. The rationale for choosing the literature from the two countries was supported by the fact that they directly address the issue of TLCs facilitating curriculum reforms. Secondly, reforms in curricula have been implemented in the two countries, a situation which characterised the post-apartheid school curricula which witnessed the implementation of reform processes like the Curriculum 2005, the RNCS and the CAPS in South Africa. In the second part of the review process the discourse was narrowed down to building a learning community as an instrument in facilitating the teaching and learning of accounting as a reformed subject.

First and foremost, the study in the Netherlands was about teachers as curriculum developers in terms of their professional roles in programmes that contribute to curriculum reforms (Bouckaert & Kools, 2018). In other words, the study was about the fact that when teachers build learning communities, programmes in such communities enable them to mediate or facilitate curriculum reforms. Methodologically, the Netherlands study employed a quantitative and qualitative exploratory study into the perception of teachers in terms of their role in contributing to curriculum implementation. Data was collected through a survey with questionnaire consisting of closed, multiple-choice and open-ended questions. Data collected from the closed and multiple-choice questions were analysed quantitatively through the selection and ranking of separate columns for presentation in graphs. The open-ended questions on the other hand were analysed using content analysis. Similarly, the study from Taiwan was an edited work which contributes to a generic focus namely, teachers leading educational reform through the power of professional learning communities (Harris, Jones & Huffman, 2018). The edited work looks at "creating a network for teacher-led reform and pedagogical innovation in Taiwan" (Chen, 2018, pp. 196-214).

The above scholar's work was primarily informed by the 2014 Taiwanese government decision to introduce curricular reform at the secondary school level with the aim of producing learners who would be able to face the challenges of work and life in the 21st century and beyond. As Hargreaves and Fullan (2012) point out, the success of reform initiative in education is largely dependent on the persistence of teacher developmental programmes. Consequently, Chen (2012) argues that the pursuit of the reform programme necessitates empowerment of teaching professionals in Taiwan through formation of initiative like the Network Learning Communities (NLCs) otherwise known as TLCs in this study. Hargreaves and Fullan (2012) put professional cultures in schools into six categories namely, individualism, balkanisation (dividing into small units), contrived collegiality, collaborative culture, PLCs, and other forms, all of which encapsulate clustering of teachers, networks, and federations. Among the six professional cultures, collaborative culture; PLCs; clusters and networks have the potential to produce fertile soil for positive change in both teacher practice and learning outcome. The view of Hargreaves and Fullan (2012) is premised on the assumption that these forms of professional cultures specifically focus on teacher practice. In the quest of the Taiwanese government to reform the school curricular, developmental programmes such as the TLCs became the order of the day for curricula and pedagogical innovations (Chen, 2018).

As part of the collaborative efforts, Chen (2018) further asserts that TLCs have pushed teachers to join in teams by way of crossing subject or school boundaries to form interdisciplinary TLCs or cross-school NLCs. The practice of teachers working together to facilitate curriculum reform in Taiwan gained momentum so much so that teachers across the entire country were connected to one another (Chen, Zheng, Huang, Zheng & Lin, 2016b). Teachers were, therefore, able to share their practices with the aim of securing continuous improvement, collective responsibility for pupils' learning and also achieving reflective professional enquiry. It is these practices that Chen (2018) sought to explore in her work of creating a network for teacher-led reform and pedagogical innovation. The work of the scholar was a qualitative case study which spanned from 2013 to 2015. This enabled the scholar to obtain an in-depth exploration of teachers practices in their collaborative engagements.

In the context of Accounting Education, the discourse on the need to achieve high quality learning outcomes through restructuring of accounting has long been supported by some accounting bodies and business thinkers (Accounting Education Change Commission, 1990; Nelson, 1996; Paisey & Paisey, 2005). Such outcomes must include the ability to think critically, apply ideas and concepts to problems and other generic skills particularly in times of curriculum reforms. In reviewing the body of knowledge in this regard, the study also draws on the work of Wygal (2009) which was premised on the idea of building a community for effective teaching and learning of accounting. The work of the above scholar was presented in a conference on Accounting Education. Building a learning community for effective teaching and learning of accounting according to Wygal (2009), is the product of the Conference on Teaching and Learning in Accounting (CTLA). The conference was organised by the American Accounting Association (AAA). Due to the reform nature of the accounting subject and the huge demands placed on the teaching of the subject, the scholar argues that the CTLA focuses on continuing professional education (CPE) sessions, covering a variety of teaching and research-oriented subjects which serves to capacitate teachers so that they are able to effectively play a mediating role particularly in times of educational reforms. Data was collected through a survey regarding the views of accounting professionals on the need for networking through community building for effective teaching of accounting. The findings from the paper illuminate key issues on building learning community among accounting teachers. These findings together with the findings from the discourse in the Netherlands and Taiwanese studies are summarised below.

The three papers discussed thus far revealed a number of issues in their findings that clearly support the notion of TLCs facilitating or mediating curricula reforms. The findings from the first two articles are summarised as follows. Among the key findings, the scholars conclude that teachers' engagements in TLCs enable them to understand the pedagogic requirements of curricula reforms and are therefore, able to mediate the delivery process of the curricula. In the context of Taiwan study, the synergistic interaction of TLCs or NLCs helped to release the energy of passion and enthusiasm which leads to teacher-led initiatives in which teachers were able to spread new pedagogy (Chen, 2018). This in the process enables teachers to easily acquaint themselves with demands of the reform process. The accounting study on the other hand demonstrates the need for personal skills development in order to be able to facilitate reforms in the accounting curriculum (Gammie, Gammie & Cargill, 2000). The survey results revealed that building community for teaching and learning of accounting creates a platform where hands-on teaching clinic, mentoring and emerging issues sessions, networking and ideas sharing can be nurtured to facilitate teacher led programmes (Wygal, 2009). The strong claims that have emerged from the studies thus far show how teacher networking or TLCs create a platform for shared vision or values, team collaboration and capacity building, collective inquiry and reflection of core practices all of which contribute to teachers' ability to facilitate curricula reforms. Even though these findings were evident in the three studies, the context within which these findings were established differ from the context in which the current study was situated. This study, consequently, uses the existing literature to then explore whether secondary school accounting teachers in a rural context can use TLC platforms to facilitate curriculum delivery in the teaching and learning of accounting.

2.8.3 Teacher Learning Communities nurture teacher leadership

At the heart of the debate of the broader body of literature on TLCs, is the assertion that the notion of teachers working together to improve their practice and learning outcomes does not occur in a vacuum but needs the vigour and influence of teacher leadership (Bush, 2015; Stoll, Brown, Spence-Thomas & Taylor, 2018). This section of the study, therefore, looks at the conceptualisation of teacher leadership and how the process of learning communities nurture it. The notion of teacher leadership as applied in this study, was demonstrated in the earlier work of York-Barr and Duke (2004) where the scholars attempted to link teacher collaborative activities to the building of leadership traits in teachers. In this seminal work, teacher leadership was conceptualised as "the process by which teachers, individually or collectively; influence their

colleagues, principals, and other members of the school communities to improve teaching and learning practices with the aim of increasing student achievement" (York-Barr & Duke, 2004, p. 288). Other commentators on teacher leadership posit that the concept involves actions that bind members of the school community together for the betterment of that community's life, which involve teachers going beyond their core business in the classroom by seeking additional challenges and growth opportunities (Cosenza, 2015; Crowther, Ferguson & Hann's, 2009). The process of teachers being able to influence their colleagues, other agents and binding members of the school community together to improve teaching and learning require teachers to be confident and innovative and research has shown that teacher collaborative initiatives like the TLCs are integral to these (OECD, 2013; Schleicher, 2015). In South African context for example, the view of some scholars in school leadership in general suggests that the development of leadership traits contributes to the development of coping and adaptation mechanisms during a period of change in deprived contexts (Bhengu & Myende, 2016). This implies that if TLCs nurtures teacher leadership, then accounting teachers who are involved in TLCs would be in a better position to cope and adapt to the changing trends that characterises the accounting curriculum.

Having dealt with the concept of teacher leadership, the next question that comes to the fore is how TLCs nurture teacher leadership. In this respect, this study firstly draws on the work of Stoll, Brown, Spence-Thomas and Taylor (2018), who embarked on a major study which primarily focused on the idea of teacher leadership within and across learning communities in the context of England. The scholars referred to the idea of teacher leadership as "middle leaders''. The rationale behind the work of Stoll, Brown, Spence-Thomas and Taylor (2018) was largely informed by the increasing complexity and the pace of reforms in education which necessitated the practice of teacher collaborative or TLC programmes in England as means of securing enhancement in teachers practice and learning outcome. The aim of these scholars in the context of England, therefore, was to establish how constant advancement of teachers' professional knowledge through formal or informal partnership and networks, school-to-school support and peer-to-peer learning nurture their leadership potentials (Istance & Vincent-Lancran, Van Dame, Schleicher & Weatherby, 2012; Stoll, Brown, Spence-Thomas & Taylor, 2018). In this regard three national projects namely, National Voluntary Network of Schools, the National Teaching Schools Network Inquiry Project and the Research Learning Communities were used to establish how teacher leadership qualities are nurtured. The three projects focused on improving the quality of teaching and teacher leadership by way of encouraging participating teachers to learn from the best of their

peers through effective networking, and also building leadership capacity by way of sharing expert knowledge with peer teachers throughout the three projects.

Similarly, in the context of South Africa or Africa in general, the notion of TLCs nurturing teacher leadership can also be rooted in the concept of Ubuntu. An African or South African expression of Ubuntu is fundamentally premised on the notion of living together as a people. It is argued that a person's identity or personhood is wholly constituted by the community or group to which he/she belongs (Gyekye, 1997). The scholar once again argues that the Ubuntu philosophy is about "I am, because we are". In this regard, it is argued that teachers should care for themselves and also care for all the learners in their custody regardless of their background (Letseka, 2011). Within the same debate of togetherness is Ubuntu leadership which has been viewed as an African panacea for improving school performance (Setlhodi, 2019). The study on Ubuntu-inspired leadership by Setlhodi (2019) was premised on the Ubuntu philosophy of Oneness which symbolises Humannes (Letseka, 2011; Mabovula, 2011; Quan-Baffour & Romm, 2015). This critical feature of Ubuntu according to the above scholars, creates a platform for interdependence when it comes to collaborative or TLC programmes. It is in this context that the above scholars claim that the Ubuntu philosophy seeks to encourage all to participate in leadership building initiatives. The leadership principles in Ubuntu are also characterised by efforts of collectivism which is a fundamental principle of TLC programmes in schools (Nafukho, Wawire & Lam, 2011). It, therefore, makes sense to argue that Ubuntu becomes a potent instrument for nurturing teacher leadership. Setlhodi's (2019) work adopted the qualitative research approach consistent with ethnography. The purposive sampling method was used to recruit the research participants from selected underperforming schools over a period of three years in South Africa. Data was generated through individual interviews and focus group sessions. A comparative interpretive data analysis was used to make sense of the data generated. Having explored the concept of teacher leadership and how learning communities of teachers nurture it, the next section details the key findings of the foregoing literature.

The key finding that emerged from the study from England was that TLC initiatives create a platform for knowledge sharing among teachers within and across schools through the culture of learning with openness to dialogue (Stoll, Brown, Spence-Thomas & Carol, 2018). This process of knowledge sharing among teachers goes to capacitates or empower them in their developmental trajectories. In the context of the South African study, the Ubuntu philosophy recognises the idea

of turning performance around as a collective responsibility which accommodates collective cooperation and participation in decision making process (Setlhodi, 2019). Taking the Ubuntu philosophy into consideration, it is evident that in teacher-led initiatives like the TLCs, teacher leadership is harnessed in that there is room for joint teacher collaboration, initiation, mentoring, coaching, supervision as well as inspiring self and others. It is these attributes that contribute to the nurturing of teacher leadership. The conception of TLCs nurturing teacher leadership has implications in terms of this study context of rurality and the study being in the teaching of accounting.

Both South African and international literature posit that education in rural communities are characterised by factors such as inadequate teaching and learning resources, inadequate qualified teachers, high class sizes, poor infrastructure, isolation or distance and abandonment of schools (Chisholm, 2012; Çiftçi & Cin, 2017; Nelson Mandela Foundation, 2005; Reid, 2015). This implies that nurturing teacher leadership through TLCs in rural context could enable rural teachers to tap into the benefits of teacher leadership in their teaching practice. These benefits include, but not limited to being equipped with the ability to know how to improvise in terms of managing their limited resources, manage class size and also improving their own teaching skills. Very little seems to have been written in the area of TLCs nurturing teacher leadership in as far as Accounting Education is concerned. However, some accounting academics have argued about the need to improve ethical attitudes or teaching ethical codes in the field of accounting (Cameron & O'Leary, 2015; Naudé, 2008). These scholars appear to be suggesting that ethical values are key leadership qualities and since TLC programmes are known to nurture leadership qualities, it makes sense to conclude that for effective teaching of ethical values, accounting teachers' participation in TLCs would be absolutely crucial. The work of Naudé (2008), a South African ethicist, revolve around the notion that nurturing teacher leadership through teacher collaborative activities empowers accounting teachers to teach ethical issues, create ethical awareness which in the end enable accounting graduates to take ethical decision. In the context of Australia, Cameron and O'Leary (2015) assert that accounting ethics training needs to be reassessed in order to instill core ethical values in learners. The implications of these assertions with regard to TLCs nurturing teacher leadership, demonstrate the need to explore the rural accounting teachers experiences on how their collaborative activities develop their leadership skills and how such skills enable them to incorporate ethical leadership responsibilities in their teaching.

2.8.4 Teacher Learning Communities facilitate school improvement strategies

The focus of the discourse in this section is about overall school improvement strategy which goes beyond the boundaries of curricular reforms discussed earlier. Some educational scholars have maintained that improving the overall standards of educational provision in the 21st century and beyond is facilitated by the establishment of TLCs (Chapman, Chestnutt; Friel, Hall & Lowden, 2018; Postholm, 2018). In most cases the quest to improve educational provision is precipitated by enduring or continuing social inequalities in the global education systems (Machin, McNally & Wyness, 2013; OECD, 2015). In the context of Australia and Scotland, factors of social inequalities in education have been associated with isolation or distance and schools of marginal benefits (Mansfield & Thompson, 2017; Menter, Elliot, Hall, Hulme, Lowden, McQueen & Christies, 2010). In addition, some studies in the United States of America have also attributed social inequalities to what is described as the peripheralisation of rural schools which undermines the aspirations of young men and women who choose to lead rural lives (Brown & Schafft, 2011; Woodrum, 2004). Similarly, in the context of Africa including South Africa, the issues of social inequalities include high poverty levels, limited amenities and segregated schools due to past regimes (e.g., legacy of apartheid) (Fleisch & Christie, 2004; Myende & Chikoko, 2014). To effect changes in the status quo in terms of improving the social inequalities in education, it has been argued that school improvement strategies involve general efforts to make schools better places for effective teaching and learning by way of strengthening capacities of schools (Hopkins, 2014; Stringfield, Harris, Stoll & Mackay, 2014).

On a broader perspective, teacher learning community programmes are increasingly being seen as major instrument for overall school improvement strategy. It is against this backdrop that scholars from both South Africa and abroad support school renewal strategies that consider the continuing development of teacher professional skills and knowledge (Chapman, Chestnutt, Friel, Hall & Lowden, 2018; Metcalfe, 2011; Darling-Hammond & Richardson, 2009; Steyn, 2011). Given the fact that this study was located in a remote setting, the review of literature firstly delved into an improvement strategy in educational provision in disadvantaged communities in a developed setting after which a South African scenario was explored. For the developed the setting, a study conducted in Scotland in the United Kingdom which focused on educational provision in disadvantaged communities where a collaborative teacher action or TLCs was placed at the centre of the improvement strategy was reviewed. The study sought to lead the change in closing the

school attainment gap in Scotland with emphasis on schools that were characterised by enduring social inequalities (Chapman, Chestnutt, Friel, Hall & Lowden, 2018; OECD, 2007 & 2015). The emphasis on schools in rural or disadvantaged communities was informed by the fact that even though the levels of learner attainment in Scotland have been above global average, academic attainment of children from deprived areas of the country was a worrying factor at the time of the study (OECD, 2015). Consequently, a three-year improvement initiative was rolled out to effect the needed changes in the schooling process with the view of adopting a well-used adage of 'raising the bar and closing the gap' in terms of learner attainment in deprived communities (Chapman, Chestnutt, Friel, Hall & Lowden, 2018). As part of the improvement strategy the scholars argue that the Scottish government introduced a number of policy priority areas which included school partnerships, management of class sizes and teacher numbers, use of data to drive up improvement, parental involvement as well as leadership and innovation. The design of the policies was to support the educational provision that was to see the deprived context of Scotland to be on par with the urban counterparts in terms of learner attainment. Below is a discussion of the principles and the practices of one of the policies which falls within the ambit of this study.

2.8.4.1 The School Improvement Partnership Programme

The School Improvement Partnership Programme (SIPP) was premised on Hargreaves (2012) notion of 'joint practice development'. This according to the scholar, involves schools and other stakeholders engaging in networking in the form of; collective action research, lesson study and school-to-school collaborative study all with the aim of implementing a positive change process which enhances positive learning outcome. In essence, the SIPP was more of a learning community venture where teachers share ideas, values and experiences and by so doing help in driving the desired change process of school improvement. The SIPP as a process was largely characterised by building effective networking relationship among teachers where the collaborative partnerships enabled teachers to engage in professional learning, build teacher confidence and develop leadership capacity to facilitate the needed improvement strategy in the deprived schools in Scotland (Chapman, Chestnutt, Friel, Hall & Lowden, 2018).

Similarly, in the context of South Africa as a developing economy, some experts in education have supported the notion that the process of transforming or improving the education system is largely dependent on adequate development of teacher professional skills, an innovation which is

characteristically embedded in TLCs (Metcalfe, 2011; Republic of South Africa, 2007; Steyn, 2011). As in the case of Scotland, the South African Education system in its quest to support learning community programmes as key instrument in improving educational provision has also introduced some key policy documents. These include the National Policy Framework for Teacher Education and Development (NPFTED) and the Integrated Strategic Planning Framework for Teacher Education and Development (Department of Basic Education, 2015; Republic of South Africa, 2007). At the core of these policy documents is the prioritisation of Continuing Teacher Professional Development (CTPD). Other valuable contributions as regards to CPTD toward school improvement strategies include the fact that teachers are at the centre of school improvement strategies hence, developing teachers professionally through TLCs produces better teachers who in turn can effectively contribute to school improvement strategies (Metcalfe, 2011). It is also argued that teacher involvement in learning community programmes lead to a paradigm shift in teachers' positive attitude and this makes contribution to the bigger picture of school improvement strategies (Steyn, 2011). The next paragraph narrows the debate to the Accounting Education literature.

Some accounting scholars also hold the view that TLCs contribute to the overall improvement in educational provision. Educational provision in accounting has globally undergone so many reforms that learner enrolment in the subject has witnessed a decline (Bittner, 2002; Buckhaults & Fisher, 2011). In the context of South Africa, it has been argued that knowledge in accounting at the secondary school level has been exponentially expanded over the years (Department of Basic Education, 2010b; Lubbe, 2017). As a result of the exponential expansion, the conventional emphasis on recording of transactions and bookkeeping have changed to an understanding of accounting principles and critical analysis and interpretations of financial information as part of school improvement strategies in the country. It must also be noted that school improvement strategy is also demonstrated in collective performance of all learning areas or subjects from which accounting is not exempted. The notion of sustained teacher development programmes is said to be sine qua non of the effort to capacitate schools in general to make them better places for effective teaching and learning and also raising educational outcomes both in urban and rural communities (Menter, Elliot, Hall, Hulme, Lowden, McQueen & Christie, 2010). From the perspective of global Accounting Education, the dialogue to foster learning community programmes in accounting as means of improving educational provision has led to the formation of what is known as Accounting Education Change Commission (AECC) in 1990 (Doney, Lephardt & Trebby 1993; Williams,

1993). A United States of American-Based accounting body known as Pathways Commission epitomises why it is necessary for Accounting Education to be characterised by continuing improvement strategies, as follows:

> Accounting courses are the gateway to a business or accounting career. Accounting curriculum and pedagogies can inspire students along their educational pathway to the accounting profession or to becoming informal Accounting-information consumers. How and what students learn in our accounting programmes and the manner in which they are taught have a profound impact on the kinds of talents, skills, and knowledge new professionals bring to the practice and study of Accounting (Pathways Commission, 2012, p. 67).

The view expressed by the Pathways Commission is an embodiment of the need for the teaching of accounting as a school subject to be constantly improved so that the subject also makes contribution to the overall improvement in educational provision. In the next paragraph, I present the lessons from the notion of learning communities facilitating school improvement strategies.

The earlier argument discussed three-year initiative designed as means to improve educational provision in disadvantaged communities in Scotland. The key findings of the initiative were that the teacher partnership led to a shared commitment which improves learning outcomes, mutual success in the overall performance of schools, creation of leadership opportunities, effective use of limited resources and development of wide repertoire of knowledge and skills among the teachers in the said communities. In a nutshell, the study concludes that to address educational injustices in schools (school improvement strategy) particularly, those of marginal benefits, teacher-led initiatives must be at the centre of any improvement strategy (Chapman, Chestnutt, Friel, Hall & Lowden, 2018). In the context of South Africa, it has been established that TLCs programmes create better teachers which in turn produces better learning organisation. With teachers becoming better, there is also a paradigm shift in teachers' attitudes and belief systems (Metcalfe, 2011; Steyn, 2011). These revelations appear to suggest that as South Africa embarks on school improvement strategies, learning community programmes in accounting would enable teachers to possess the needed qualities that enable them to contribute to the reform process. Accounting Education globally undergoes reform, a process which has decreased learner enrolment in the subject. It is therefore, worth exploring from the rural accounting teachers' point of view as to how their engagement in TLCs contribute to the implementation of improvement

strategies in educational provision. Having dealt with literature that responds to the first research question, the next section discusses literature that also responds to the second research question.

2.9 The interaction between the context of rurality and teacher learning communities

In this section, I reviewed literature on how the context of rurality interacts with the roles of teacher learning communities. Studies on rurality both from South Africa and abroad have over the years generally shown that schools in rural communities are largely confronted with deficiencies and challenges that have the potential of compromising educational provision (Arnold, Newman, Gaddy & Dean, 2005; Bhengu & Myende, 2016; Pennefather, 2011; Schafft, 2016; Wedekind, 2005). For example, in an advanced economy like the United States of America, some scholars have located the deficiencies of rurality in perspectives such as geographical isolation, need to attract and retain highly qualified teachers as well as background (Arnold, Newman, Gaddy & Dean, 2005; Schafft, 2016). The scholars, have however, acknowledged that some rural schools successfully managed these challenges. At the same time, while some local scholars associate rural communities in South Africa with deficiencies such as poor infrastructure and inadequate services and facilities, others also point out the creative and innovative mechanisms that schools in rural communities adopt in coping with rural challenges (Bhengu & Myende, 2016; Schafft, 2016; Wedekind, 2005). It is on this basis that the above research question explored the interactions between the context of rurality and TLCs. In the initial part of the review process of the literature on the above research question, the context of rurality was explored to understand how the conditions of rural communities hinder the benefits derived from TLCs. I then discuss how rurality as a context supports the roles of learning communities.

2.9.1 The context of rurality

The discourse on the generative theory of rurality (see chapter three), largely discusses a number of issues that relate to rurality as a context. Consequently, the discussion in this section was briefly done only to provide a basis to support the argument in relation to the above research question.
Firstly, arguing from South African perspective, rurality as a context has been largely associated with social ills such as conditions of poverty, deprivation, under-resourced, slow pace of growth

and lack of modernity all of which have the potential to take a society backward (Bhengu & Svosve, 2018; Gardiner, 2008; Myende & Chikoko, 2014). It has also been argued that schools in rural communities of South Africa in particular have had to grapple with limited teaching and learning resources, shortage of qualified teachers, poor infrastructure and the legacy of apartheid also continues to bedevil educational provision in rural communities (Chisholm, Soudien, Vally & Gilmour, 1999; de Jager, Coetzee, Maulana, Helms-Lorenz & van de Grift, 2017; Nelson Mandela Foundation, 2005). Following these predicaments, Mukeredzi (2009), shares a view that South African response to global campaign for 'Education for All' appears to have exerted pressure on rural schools in terms of increased class sizes and learner performance.

In other African economies like Ghana and Zambia, rurality presents challenges such as difficulties in attracting quality teachers as well as resource gap between rural communities and urban areas (Burger, 2011; Cobbold, 2006). Similarly, in other developing economies like China, the unfavourable gap in terms of physical and human resources that have existed between the urban and rural contexts have also caused inequality in educational opportunities for rural schools (Liu & Hallinger, 2018; Hannum & Park, 2007; Stelmach, 2011; Tan, 2012). Conditions of rurality in the context of the developed world also appear to have their share of unequal opportunities. In developed settings like Australia, contexts of rural nature are characterised by factors such as isolation and disconnection due to distance (McCluskey, Sim & Johnson, 2011). Consequently, there are cases of rural teachers in rural context of Australia who are sometimes placed in position of teaching subjects they have not been officially trained for (Schuck, Aubusson, Buchanan, Louviere, Burke & Prescott, 2012). Similar to the Australian situation, schools in rural setting in the United States are also known to have been subjected to both scholarly and policy peripheries and also have below average share of highly trained teachers due to deficiencies and challenges in rural context (Monk, 2007; Schafft, 2016). The foregoing discourse illuminates the depth of the challenges that confront rurality. Furthermore, the above arguments undoubtedly present a major challenge to the effectiveness of teacher learning community programmes in a rural context. It, therefore, makes sense to argue that the collective wisdom of rural teachers which comes to the fore through TLC programmes goes a long way to mitigate the detrimental impact that conditions of ruralness presents to educational provision. Considering the compelling circumstances of rurality, research has shown that rurality provides opportunity for teachers to network with colleagues of similar experiences and problems (Azano, Brenner, Downey, Eppley & Schulte,

2021). In line with this claim, I discuss how rurality as a context also supports teacher learning community engagements in the section below.

2.9.2 How the context of rurality supports teacher learning communities

This section will seek to argue that rurality is a factor that supports teacher learning communities. As Azano et al. (2021) put it, rurality presents an opportunity for teachers to share resources, plan together as well as helping one another to stay focused. This is also consistent with the view shared by Roberts (2006) that some societies are considered to possess strong social structures and a socio-cultural environment where togetherness and the value of a community is adored or cherished. From theoretical lens, the generative theory of rurality has also been premised on the assumption that challenges of, for example, teacher education and curriculum implementation that confront rural communities necessitate their vigorous participation or activism as agents of transformation (see chapter three). In view of the above assertions, this section reviews literature on how the context of rurality does support teacher learning communities.

To begin with, I explored the notion of teacher practice or what teachers do**.** The core features of what constitute the theory of teacher practices reflects in the following descriptions: A personal theory of teaching practice is a teacher's union of theory and practice, both a way of conceptualising and enacting teaching. It is an answer to the question: *How do I do my work as a teacher and why do I do it in this way?* (Moran, 2012, p. 2). On the other hand, the theory of teacher practice has also been described as everything that teachers do in the process of their work which include but not limited to lesson preparation, teaching, marking, assessment of learners, collaborating with other teachers, resolving concrete educational issues arising from pedagogical practices and communication with others (Broekkamp & van Hout-Wolters, 2007). The concept of teacher practice is sometimes also explained from the point of view of the notion of 'theory'. From this point of view, Kvernbekk (2005) argues that a 'theory' is based on abstraction or thought which describes the real world as a model that further facilitates the understanding of the real world.

Other scholars are of the view that relying on what exists in abstraction or theory-based approach in addressing real world challenges and problems arising from pedagogical practices in the classroom might not always be sufficient (Biesta, 2007; Broekkamp & van Hout-Wolters, 2007;

Jörg, Davis & Nickmans, 2007; Korthagen & Kessels, 1999; Labaree, 2000; van de Ven & Johnson, 2006). It is for this reason that teachers, particularly those in rural context must adopt a number of situational strategies in addressing concrete educational issues. To this end, the practical knowledge of teachers which can otherwise be described as teacher practice, is demonstrated in the day-to-day classroom applications as opposed to theoretical knowledge which is abstract in nature (Bartels, 2003; Gore & Gitlin, 2004; Labaree, 2000). In a nutshell, the concept of teacher practice is about how teachers do their work and the rationale behind the manner they do their work (Moran, 2012). For example, given the deficiencies and challenges of rurality, it could be argued that the manner in which rural teachers approach their day-to-day activities in the classroom is largely informed by the theory of teacher practice. Having understood the notion of teacher practice (what teachers do) together with the views shared by scholars in the first paragraph of this section, I now present how rurality contributes to shaping or supporting the practice of teachers through the lens of TLCs.

Historically, the process of shaping or supporting teacher practice (what teachers' do) has generally been the centre piece of teacher development programmes or TLCs. This is demonstrated in its key feature of valuing personal and intellectual growth of self and others (Dewey, 1933; Rodgers, 2002a). Similarly, in the field of Accounting Education, the argument has also been that teaching is the most prominent factor for learner attainment and that there is the need to improve teacher practice through communal sharing of ideas to achieve the needed practical experience or building practical skills in the teaching of accounting (Ahmad, Anantharaman & Ismail, 2012; Fourie & Erasmus, 2018; Lucas, 2011). To this end, the sub-sections below draw largely on what DuFour & Eaker (1998) and R. DuFour, R.B. DuFour & Eaker (2008) refer to as key features of TLCs to build a case in terms of how the context of rurality becomes relevant in supporting the roles of TLCs. These key characteristics of learning community engagements include joint efforts towards mission, vision and values, collective inquiry, continuous improvement, collaborative teams and results orientation. It must be noted that the above-mentioned characteristics are reviewed in relation to how they also reflect in accounting teachers' collaboration within the context of rurality.

2.9.2.1 Joint efforts toward shared mission, vision, and values

One of the key characteristics of teacher collaborative engagement or TLCs according to DuFour and Eaker (1998) is that there is shared mission, vision and values which teachers belonging to a learning community strive to achieve. The mission has to do with the purpose or the rationale behind the existence of a learning community. Secondly, vision, challenges the members of the learning community to work in a way that the purpose of the learning community is realised. Vision, therefore, is what the members of the learning community envisage to become for example, the ability to reach the purpose or mission which they had set for themselves. What the learning community intends to become presents an attractive future which member can work toward (DuFour & Eaker, 1998: R. DuFour, R.B. DuFour & Eaker, 2008). Values on the other hand pose a question of how teachers of a learning community aim to make their shared vision a reality. This can involve programmes embarked upon by the learning community, example, teacher involvement in professional learning programmes. The realisation of shared mission, vision and values emanates from what Senge (1990) describes as 'team alignment' in TLCs. The scholar argues that one of the dominant characteristics TLCs is that of the group becoming more aligned or united in pursuit of a particular agenda. In such alignment, commonality in direction emerges, teachers are empowered in what they do and these help in harmonising the energies of individual teachers. From the introductory paragraph of Section 2.9.2, it was established that characteristically, teachers in rural communities appreciate the opportunity to network with colleagues of similar experiences and problems (Azano et al., 2021). What this purport to suggest is that the process of networking together which is a common practice among rural teachers has the potential of facilitating the realisation of the key feature of TLCs which is shared mission, vision and values. The view shared by Azano et al., (2021) is also consistent with the notion of 'team alignment' mentioned above. This in a nutshell, sums up how the context of rurality supports rural teachers' practices through the lens of TLCs.

Relating the above literature to this study, some of the debates in the Accounting Education literature appear to be characterised by the essence of the concepts of mission, vision and values. Over the years, some accounting scholars have argued in favour of the notion of promotion of teacher enquiry and reflective practices since this has been linked to an improvement of teaching and learning experiences of teachers and learners (Adler, 2012; Lucas, 2011; Wilson, Ravenscroft, Rebele & St. Pierre, 2008). In the developed contexts like the United States of America for

example, building of learning community for accounting teachers has been known to be a useful mechanism for sharing ideas and resources as well as creating network opportunities for effective teaching of the subject (Wygal, 2009). In the context of South Africa, the need to shape teachers' practice for effective teaching of accounting has also been demonstrated in the assertion of Lubbe and Coetzee (2018), who argue that the country's historical educational and socio-economic circumstances impact negatively on students' progress or achievement in the subject. It is in this context that it would be necessary to argue that the sharing of ideas and resources as well as the creation of network opportunities through TLCs go a long way in facilitating the promotion of the teaching of accounting in rural communities. Even though rurality might present a number of challenges that constrains educational provision, the concept of joint efforts appears to be rooted in the notion of teachers in rural communities appreciating the opportunity to network with colleagues of similar experiences and problems (Azano et al., 2021). Furthermore, the sense of mission, vision and values as means of shaping teachers' practice resonates across the Accounting Education literature as a factor to facilitate the teaching of accounting within the higher education sector. However, no known study seems to have documented the experiences of secondary school accounting teachers regarding how rurality supports TLCs in this regard. Consequently, this study explored the lived experiences of secondary school accounting teachers to understand how the rural accounting teachers' practice of joint efforts in learning communities are facilitated by the context within which they find themselves.

2.9.2.2 Collective inquiry

The notion of collective inquiry according to DuFour and Eaker (1998), refers to the practice of teachers of a learning community challenging the norm. In this regard, teachers seek new ways of doing things or collectively cultivate the habit of searching for possible answers rather than having an answer. Collective inquiry in TLCs has also been referred to as "the team learning wheel" which creates a platform for questioning the belief systems of members belonging to the learning community, joint planning and shared meaning (Ross, Smith & Robert, 1994). Collective inquiry, therefore, serves as an instrument for improvement and growth in teacher-led initiatives. The view of DuFour and Eaker (1998) once again suggests that the ability of teachers in a learning community to question the status quo in their quest to seek for new meanings leads to the creation of new skills and competences and foundation for innovation and these subsequently produce new experiences and awareness. The development of new skills and competences can, therefore, imply

a paradigm shift in teacher practice which can also lead to teachers' ability to find solutions to their own problems. Once again, as mentioned in the introductory paragraph of Section 2.9.2, it is argued that challenges of, for example, teacher education and curriculum implementation that confront rural communities necessitate their vigorous participation or activism as agents of transformation (see chapter three). What this means is that teachers in rural communities can explore ways of addressing curriculum related challenges that confront them. In other words, the practice of teachers collectively seeking ways of addressing curriculum related challenges through learning communities is imbedded in rural context. In view of this, it could be concluded that the context of rurality promotes the implementation of TLCs and their roles.

To equip people belonging to the Accountancy fraternity with the requisite expertise to enable them to develop new skills and capabilities, lifelong learning in the form of continuing professional development has become an integral part of Accounting Education (De Lange, Jackling & Suwardly, 2015; Lindsay, 2016). Furthermore, the issuance of the International Educational Standard (IES7) also prioritises continuing professional development to foster a commitment to lifelong learning (IFAC, 2004). In addition, a study conducted in five countries in the Asia Pacific Region, namely, Australia, China, Hong Kong, Malaysia and Singapore had its focus on the need for continuing professional development in the accounting profession (De Lange, Jackling & Suwardy, 2015). The purpose of the study was to explore the practices and perceptions of Professional Accountants with regard to their adherence to the prescript of IES7 on capacity building of professionals in accounting. Using a survey methodology, the research respondents for the study consisted of 1310 members of the accounting bodies from the five countries. Data was sourced through questionnaire, interviews and focus group engagements. The key finding of the study was in line with the core values of collective inquiry which is about members of a learning community's ability to use resources to develop new skills and capabilities. The study found that even though continuing professional development in accounting has not achieved much improvement in terms of the aspirations of the IES7 in emerging economies, developed economies on the other hand have been reaping the benefits of continuing professional development. Even though the above revelation has been made in accounting, it appears that the debate connected to collective inquiry has largely been centered at the professional level of accounting with a little focus on the teaching and learning of the subject at the secondary school level. Consequently, this study presents a unique opportunity to explore how the requirements of IES7 are being facilitated through TLCs within the context of rurality.

2.9.2.3 Continuous improvement

Even though the compelling conditions of rurality do have the potential of compromising educational provision, continuous improvement through TLC programmes does also have the capacity to support teachers' practice. The view of DuFour and Eaker (1998) once again suggests that at the heart of TLCs is the search for better ways of doing things in terms of the teaching and learning since in some cases it becomes necessary to change from the old ways of doing things. The scholars argue that TLCs are characterised by fundamental purpose to be achieved, strategies for becoming better on continuous basis, commitment to continuous improvement as well as what to be used as a yardstick in measuring improvement. These are the factors that drive TLCs in the realisation of continuous improvement and eventually shaping teacher practice. The need for continuous improvement as a means of shaping teacher practice in TLCs is also demonstrated in the field of Accounting Education. In this regard, international studies such as 'a research-based approach to continuous improvement in Business education' and 'drivers of teaching effectiveness from the point of view of accounting teachers' are connected to the notion of continuous improvement (Hess & Siciliano, 2007; Wygal, Watty & Stout, 2014). In addition, a South African study like the 'Accounting Education in Africa' also appears to be connected to the notion of continuous improvement (Lubbe & Coetzee, 2018). In the study of research-based approach to continuous improvement in Business education from which accounting is not exempted, Hess and Siciliano (2007) highlighted the idea of schools, colleges and universities in the United States being under pressure to improve performance. In this regard, Hess and Siciliano (2007) further argue that continuous improvement creates a room for improved clarity in learning goals, positive changes in the role of the teacher as well as enhancement in teacher expertise.

In the context of Australia, the study of "drivers of teaching effectiveness" in Accounting Education was linked to issues such as information sharing among teachers, commitment to teaching, the ability to link subject matter to the practice environment as well as the skills and attributes of the teacher (Wygal, Watty & Stout, 2014). On the study of 'Accounting Education in Africa', Lubbe and Coetzee (2018) also highlighted the need for continuous improvement in Accounting Education with a focus on South Africa. The scholars argue that the act of seeking for continuous improvement in the teaching of the subject can be facilitated by activities such as small tutorial groups and regular meetings between tutors and lectures.

The core values of continuous improvement as a means of shaping teacher practice are evident in views that have emerged from the three studies. Roberts (2006) suggests that rural communities are considered to possess strong social structures and a socio-cultural environment where togetherness and the value of a community is adored or cherished. Togetherness among rural accounting teachers would mean ability to engage in learning community activities that foster continuous improvement. This implies that the notion of continuous improvement which is a product of TLCs is likely to thrive in rural communities. This study explored how the notion of continuous improvement through TLCs is facilitated in the rural context where togetherness is assumed to be cherished.

2.9.2.4 Collaborative teams

The philosophy behind the structure of learning community of teachers has also been premised on what is referred to as teacher collaborative teams where a shared purpose, which is mostly about shaping teacher practice for enhancement in learning outcomes, is pursued (Baloche & Brody, 2017; DuFour & Eaker, 1998; Steyn, 2015). In the context of this study the application of collaborative teams makes more sense taking into consideration the challenges and conditions rurality presents. It is further argued that through collaborative teams, teachers are able to constantly learn from one another, embark on pedagogical innovations and in the process, improve their instructional skills and practice (Doğan, Pringle & Mesa, 2016; Owens, Pogodzinski & Hill, 2016). This suggests that even when resources are constrained as in the case of rural setting, rural teachers will be in a position to mobilise human resource to improve their teaching practice. To epitomise the discourse on teacher collaborative teams, Fullan (1993) concludes that teachers will have to be engaged in collaborative skills and relationships in order to be able to become agents for social improvement.

In the context of Accounting Education, the quest to improve the subject of accounting from a global perspective has necessitated the implementation of certain minimum education standards known as the International Education Standards (IES) by the International Accounting Education Standards Board (IAESB) (Ahmad, Anantharaman & Ismail, 2012). The education standards mainly relate to the training and education of accountants according to the above scholars. Even though not all the minimum education standards fall within the purview of this thesis, some aspects of the standards appear to draw on the principles of collaborative teams. For example, the IES 2

underscores a number of topics that a modern Accounting Education programs should teach to prepare future accounting graduates and the IES 3 focus on the skills development of the learner which comprises intellectual skills, personal skills and interpersonal as well as communication skills. The IES 7 on the other hand recommends continuing professional development to ensure that accountants are able to stay up to date of the demands of the IES. Other studies in Accounting Education literature that highlight the concept of collaborative teams include 'the scholarship of teaching and learning with a focus on the individual and communal journey' and 'building community: the conference on teaching and learning in accounting' (Lucas, 2011; Wygal, 2009). As Fullan (1993) puts it, teacher engagement in collaborative skills and relationships facilitates social improvement. In the same way, what appears to emerge from the study of Lucas (2011) and that of Wygal (2009) is the call for the concept of accounting community of practice since it serves as a means of building networks (collaborative teams) for information and resource sharing among accounting teachers for effective teaching and learning of the subject.

Once again, the generative theory of rurality affirms the notion that challenges of, for example, teacher education and curriculum implementation that confront rural communities or teachers, necessitate the vigorous participation or activism of rural people in addressing them. This clearly demonstrates how the context of rurality can facilitate or support collaborative teams which is a key feature of learning community engagements. In view of the afore-mentioned body of knowledge, this study explored how the rural high school accounting teachers' collaborative teams were facilitated or supported by the context within which the teachers found themselves.

2.9.2.5 Results orientation

The end results of joint efforts towards shared mission, vision and values, collective inquiry, continuous improvement and collaborative teams as key factors in shaping teacher practice in learning communities is the realisation of improved teacher practice and enhanced learning outcome (achievement of results) (DuFour & Eaker, 1998). Furthermore, it has been argued that "the rationale for any strategy for building a learning organisation revolves around the assumption that such organisations will produce dramatically improved results'' (Senge, 1996, p.44). From the arguments thus far, it is evident that result orientation which is the goal of shaping teacher practice generally emerges from teacher engagement in collaborative skills and relationships. In the context of rurality, studies related to the strategy for building learning organisations have also largely

included teacher collaborative engagements or TLCs which have contributed to improved results. In a qualitative study which draws on teacher conversations and surveys, Maher and Prescott (2017) arguing from the context of rural and remote Australia, assert that teacher practice is improved when empowered through video conferencing as a means of building a learning organisation. This also demonstrates the ability of rurality in supporting teacher collaborative initiatives within a rural setting. What also appears to come out strongly from the already discussed scholarship in the teaching of accounting is the need for joint efforts towards shared mission, vision and values, collective inquiry, continuous improvement and building of collaborative teams all of which gear towards shaping teacher practice and consequent improvement in learner attainment.

Given the conditions of rurality, the quest to support accounting teachers work would largely be dependent on a collaborative approach which is driven by result orientation. Even though deficiencies and challenges of rurality may impact on teachers' work, it appears that when result orientation drives teachers' effort, teacher practice is enhanced. As in the case of the Australian study where teachers in remote and rural settings successfully collaborate using video conferencing technology, this study also explored how rurality has contributed to the realisation of achievement of results through the accounting teachers learning community programmes. The next section of the literature review process addresses the question of why teacher practice is influenced through TLC programmes.

2.10 Influencing teacher practice through learning community programmes

This section of the study consolidates the earlier discourses on the role of TLCs and the argument on the interaction between the context of rurality and teacher learning communities to understand why the rural accounting teachers' practice is influenced. The discussion further draws on the work of Bell, Jopling, Cordingley, Firth, King and Mitchell (2006) in which the scholars demonstrate the positive impact or influence of networks on learners, teachers, the learning organisation and the school community at large. The first part of this section explored scholarship on the general perspectives of why teacher collaborative engagements or TLCs influence teacher practice. This was then followed by some of the views that have been put forward in the Accounting Education literature on why continuing professional development of accounting teachers or building a community of learning among accounting teachers influence teacher practice. In addition,

conditions that lead to underperformance of teachers whiles participating in teacher collaborative engagements have also been discussed. The concluding part of the section summarises some of the new things that the TLC programmes add in terms of influencing teacher practice.

2.10.1 Perspectives on why Teacher Learning Community programmes influence teacher practice

In discussing the roles of TLCs, in the early part of the literature review process, it was established that teacher collaboration serves as a means of continuing professional development. Research further suggests that continuing professional development of teachers, nurtures what is known as 'educational or teacher experience' which has been associated with issues such as mastering subject-matter knowledge, building a repertoire of teaching strategies and developing concrete skills of teaching like lesson preparation and classroom management (Macintyre Latta & Field, 2005). An ontological understanding of teacher experience also assumes that accumulation of experience is a reciprocal process between self and others, for example, through initiative such as TLCs (Gadamer, 1996). What this implies is that from a general educational perspective, the process of mastering subject-matter, building a repertoire of teaching strategies and developing concrete skills of teaching through teacher networks have become motivating factors for teachers to perform better. From this understanding, it does also make sense to conclude that the need to influence teacher practice in the context of rurality would be largely dependent on regular teacher collaborative engagements.

This study also draws on the literature in section 2.8 where studies conducted in many parts of the world including South Africa, generally maintain the notion that learning community programmes, serve as means of continuing professional development to develop teacher knowledge, improve teacher professional practice, facilitate curriculum reforms, nurturing of teacher leadership and also to facilitate school improvement strategy (Bryan, 2011; Maher & Prescott, 2017; Mansfield & Thompson, 2017; OECD, 2013; Steyn, 2013; Tam, 2015; Zajkowski, Sampson & Davis, 2017). A key idea which stands running through all these various studies has been that of accumulation or nurturing of teacher experience. Furthermore, it was also argued that learning community programmes among teachers offer access to external expertise, create opportunities to initiate and embrace new practice as well as providing access for teachers to new ideas (Bell, Jopling, Cordingley, Firth, King & Mitchell, 2006). Positive influence of teaching practice according to the

above scholars is largely ascribed to the nurturing of teacher experience through multiple avenues of professional development. Even though this general assumption exists, it appears that very limited knowledge exists in terms of what is known in the teaching of accounting in a rural setting. Consequently, the section below also draws on some of the previously discussed Accounting Education literature to explore why teacher collaborative engagements have the capacity or serve as incentive to influence accounting teachers' practice.

2.10.2 Why continuing professional development of accounting teachers influence teacher practice

In the context of Accounting Education literature, the question of why the building of learning community among accounting teachers promotes the teaching of accounting has in the recent past, been gaining popularity both in South Africa and abroad. However, the centrality of the discourse appears to have largely been within the teaching of accounting at the higher institution level. This section, therefore, draws on the existing scholarship at the higher institution level to explore the experiences of the rural high school accounting teachers as to why learning community programmes in accounting influence the accounting teacher practice. In this vein, a number of studies at the higher education institution level, have made pronouncements that support the notion that learning community initiatives among teachers of accounting influence teaching practice and subsequently improve learning outcome. In a paper presented in the United States during the conference on teaching and learning in accounting by the American Accounting Association's (AAA) annual gathering, it came to light that building a community of learning among accounting teachers provides opportunity for different forms of continuing professional education (Wygal, 2009). The scholar further claims that in these forms of continuing professional education, accounting teachers are able to share teaching ideas, resources and create network opportunities which assist them in refining their teaching talents. This positively influences teaching practice. Outside of the United States, institutions of higher learning continue to prioritise good teaching. In this regard, discourse on the teaching of accounting in Australasia and the United Kingdom also highlight the fact that community of learning among accounting teachers influence positive teaching practices. In New Zealand and Australia, it is argued that an important attribute of a profession is that its members engage in career-long continuing professional development since such engagements nurture new technical accounting knowledge and teaching skills (Zajkowski, Sampson & Davis, 2007). Such outcomes according to the above scholars enable teachers to

perfect their teaching practice. Similarly, a study from the United Kingdom with a focus on scholarship of teaching and learning in accounting claims that learning community among accounting teachers create a platform for what is known as a communal sharing of expertise and resources which also translate itself into perfecting teaching practice (Lucas, 2011).

In addition to the above, teachers of Accounting Education in Africa including South Africa, engage themselves annually in the teaching and learning conference which is a demonstration of their commitment to information sharing among accounting practitioners. This according to scholars contributes to the perfection of the teaching of the subject (Lubbe & Coetzee, 2018). In a nutshell, regular information sharing sessions through learning community initiatives, serves as a means of continuing professional development which provides accounting teachers with the needed expertise in improving or influencing their teaching practice on a continuous basis. From the argument thus far, even though conditions of rurality may compromise educational provision in rural context, sustained teacher collaborative engagements in accounting has the ability to nurture teacher experience through mastering of subject-knowledge, building repertoire of teaching strategies and the development of concrete skills in teaching strategies. These benefits of TLCs largely contribute to the rationale behind teachers' practice being influenced. Notwithstanding the above argument, other scholars are also of the view that not all teacher collaborative engagements or TLCs lead to influence in teacher practice. In the section below, I present views shared by some scholars that suggest that learning community programmes alone without teacher accountability may not necessarily lead to the practice of teachers being influenced.

2.10.3 The concept of teacher accountability in the context of accounting teacher learning community programmes

South African's quest to ensure effective service delivery in all state departments has been evident in its major national policy document known as the National Development Plan (NDP). (NPC, 2011). Given the fact that the government has prioritised educational provision for all, the National Planning Commission (NPC) among its critical targets in the NDP has an 'educational accountability chain' due to the fact that 'educational outcomes cannot improve unless accountability is reinforced throughout the education system (NPC, 2011: Republic of South Africa, 1996). In the context of this study, literature on teacher accountability was reviewed and

further aligned with how it contributes to teachers' commitments in actively participating in learning community programmes and also implementing the skills they acquire in such engagements to improve their own practice and learning outcome. To better understand the need for teacher accountability in learning community programmes, a thorough understanding of the concept of accountability is described below:

> The notion of accountability refers to a set of commitments, policies and practices that are designed to: (1) heighten the probability that students will be exposed to good instructional practices in a supportive learning environment; (2) reduce the likelihood that harmful practices will be employed; and (3) provide internal self-correctives in the system to identify, diagnose and change courses of action that are harmful and ineffective (Darling Hammond & Ascher, 1991, p. 2).

Based on the above description, Spaull (2015), is of the view that the notion of accountability is about being answerable for something to someone or the practice of having to account for one's outcomes and be ready to take responsibility for those outcomes. Spaull (2015), further posits that when accountability exists, there are consequences for non-performance. The also implies that when teachers participate in learning community programmes as in the case of this study, they have responsibility to improve their own practice and also improve learner performance. This is also evident in the views of Elmore (2004a) who argues that to reap the benefits of capacity building and support to schools, accountability must be prioritised. Given the above background, it makes sense to review literature on the state of teacher accountability and its implication in teacher learning community programmes.

2.10.3.1 State of teacher accountability at a glance

In a more developed economy like the United States of America, the debate around teacher quality continues to be prioritised in that the assumption has been that the quality of teachers and teaching largely shape the learning process and growth of learners (Ingersoll, 2011). The scholar further argues that staffing schools with quality teachers facilitate any reform programmes. However, for this to happen, there should be control and accountability from the teaching force. In the United States, the need for teacher accountability has been evident in its teacher preparation programmes

with the view that greater accountability among teachers results in better learner attainment which in the end has the propensity in translating into long term economic benefits of a country (Cochran Smith, Baker, Burton, Chang, Carney, Fernandez, Keefe, Miller & Sanchez, 2017). Furthermore, teacher quality which is largely associated with improved learner attainment is enhanced by greater level of teacher accountability (Hanushek, 2002). In addition to the U.S. approach to teacher accountability, it is argued that other Western societies have come to the realisation that reform strategies in education are facilitated by educational accountability (Romzek, 2000).

In developing economy like India, rapid changes or reforms in the schooling system has placed a renew focus on the role of the teacher in terms of adhering to a system of accountability that produces measurable learner outcome (Chandran, 2020). A study on educational accountability and its relations with learning outcome in another developing economy like Tanzania also found that even though teacher accountability permeates through the education system, the laxity in structures to make teachers answerable or account for their performance continue to result to unencouraging learning outcomes (Komba, 2017). The above picture provides a glimpse of the importance the rest of the globe attaches to the notion of teacher accountability in the quest of securing enhancement in learner attainment. In other words, as the rural accounting teachers participate in learning community programmes, if there are policies in place to make them answerable for learner performance, learners will be exposed to proper instructional practices and in the end, perform better.

Having had a glimpse of literature on teacher accountability in relation to learner achievement and also teacher learning community programmes from a global perspective, it is worth exploring literature on teacher accountability in the context of South Africa. The debate among scholars in the context of South Africa suggest that given the fact that teachers play a pivotal role in the teaching and learning process, they are seen to remain answerable or accountable in terms of their duties of imparting knowledge in building the country's learners and the human resource base. (Maphosa, Mutekwe, Machingambi, Wadesango & Ndofirepi, 2012; Spaull, 2015). In terms of this understanding, it makes sense to conclude that as rural accounting teachers collaborate in their learning community programmes, they are duty-bound to ensure that they implement improved instructional practices that yield better learning outcomes. However, in the South African context, it has been argued that the cycle of poor service delivery and weak accountability that characterises the entire system unfortunately permeates in the Basic Education sector of the country (Spaull,

2015). The scholar further claims that the poor service delivery and weak accountability in most cases attract very few tangible consequences. It is for this reason that it becomes necessary to argue that teachers are made to be accountable as they engage in collaborative activities or TLCs.

2.10.3.2 The need for teacher accountability in relation to Teacher learning communities

The need for teachers to be made answerable or accountable for their outcome or performance stems from the notion that teachers have significant impact on how children learn (Schalock, 1998). Consequently, for the learning process to be effective or to take place in a manner that benefits the learner, it becomes necessary to hold the teacher accountable. Some academics are of the view that when teachers are made to account for their performance, their attitude towards their duties improves and this translates into quality classroom practices that improve learner attainment (Ballard & Bates, 2008). This implies that in a community of learning where rural accounting teachers collaborate to share ideas, it becomes vitally important that such teachers are made aware of professional standards that should be upheld (Komba, 2017; Schalock, 1998). In line with teacher professional standards, teachers collaborating to share better teaching practices, have responsibility to be accountable to the learners they serve, parents and the state at large (Maphosa et al., 2012).

The teacher accountability according to Maphosa, et. al (2012) starts with the learners the teacher teaches. In this regard, the scholars' view is that the teacher has both moral and professional responsibility to be answerable to the learner in terms of the manner in which classroom engagements take place. In doing so, the teachers' duty according to the above scholars is to ensure that individual or diverse needs of learners are addressed by the teacher. This also implies that rural accounting teachers who participate in learning community programmes should bear in mind that they have primary responsibility to be answerable to the learners they teach and should therefore, ensure that quality instruction takes place in the classroom (Bennell, 2004). On the part of the parents, matters of accountability arises because parents send their children to school having faith in the schooling system, the teachers and hoping that teachers will be able to shape the future of the children.

In the South African context, parents are key stakeholders in the schooling system and therefore, teachers remain answerable to them in terms of how they dispense their duties when dealing with

the children of the parent (Maphosa, et.al, 2012). Furthermore, the system of teacher accountability is also extended to the state at large. This is because, in most cases the government in one way or the other contributes to the provision of resources used for TLC programmes and the same government pays salary of teachers, hence teachers as part of their accountability responsibility need to perform to produce the needed results. This also suggests that as rural accounting teachers collaborate in learning community programmes, they have the duty to account to the state in terms of how they contribute to learner performance. Having dealt with the need for teacher accountability and who such accountability is directed to, I then reviewed literature on the necessary conditions that should be in place when holding teachers to account.

2.10.3.3 Conditions that should be in place when holding teachers to account

The notion of teachers having responsibility to account morally, professionally and socially to learners, parents and the state at large in terms of their performance outcomes largely depends on some prerequisites. Literature from both the developed and developing economies on the necessary conditions that should prevail for teachers to be properly held accountable of their work speaks of conditions such as adequate training for teachers, ongoing teacher development programmes, resource provision as well as the remuneration and overall conditions of service of teachers (Chandran, 2020; Ingersoll, 2011; Komba, 2017; Maphosa et al., 2012; Spaull, 2015).

In South African context for example, the argument has been that teachers are agents of the learning process where they are tasked with the responsibility of bridging the gap between a planned curriculum policy documents and the actual curriculum as practised in the classroom situation (Maphosa, et.al. 2012). It is, therefore, imperative that the teacher is well equipped during the formal training period to play this mediating role of implementing the prescripts of a planned curriculum policy document. Equipping teachers with the necessary training also means, teachers are able to be made to account as regards to their outcomes on learner performance. In South Africa however, there are instances where classrooms are manned by unqualified teachers who unfortunately, cannot be made to account for their outcome because of being ill-equipped for the job (Hammet, 2008). Maphosa et al. (2012) further contend that once teachers have had their formal training, there should also be ongoing professional development programmes that seek to capacitate the teachers to be abreast of development in education.

Another vital condition that should be available for teacher accountability is resource provisioning that facilitate the teaching and learning. In other words, when teachers are well equipped or trained and get opportunity to be constantly partake in teacher development programmes and also operate in an environment where resources are not constrained, it is very fair to hold such teachers accountable as to their performance outcome. However, research suggest that most schools in South Africa lack basic resources such as textbooks and as a result teacher accountability is compromised (Mji & Makgato, 2006). In addition to the above, teacher remuneration and overall conditions of service are key when holding teachers to account for their performance outcome. For example, if we aspire to get better teachers, the teaching profession must be more attractive in order to entice people to join (Diko & Letseka, 2009; Nesane, 2008). The unattractiveness of the teaching profession does result to the situation where very skilled individuals in South Africa are not enticed to join the profession in order to make meaningful contribution to the teaching profession (Armstrong, 2009). This understanding implies that effective accountability of those who find themselves in the teaching profession is somehow constrained.

2.10.3.4 Conclusion

This chapter has provided an argument on the body of knowledge or related literature that exist as regards to the three key research questions that inform the study. The first part of the chapter responded to the question of teachers' experiences regarding the roles of TLCs. The discussions in this regard focused on both discourses on general education and Accounting Education literature and was then related to the context of rurality. This was followed by the review of literature on the question of the interaction between rurality and TLCs to establish how rurality as a context supports or hinders the learning community engagements. This was done through the lens of the notion of teacher practice. The review of literature was concluded by responding to the question of why the aggregate roles of TLCs influence the rural accounting teachers' practice. The review process in this regard also looks at literature on teacher accountability to understand how the collective roles of TLCs can better influence teachers' practice through effective teacher accountability. Having reviewed literature that underpinned the study, the chapter that follows deals with the theoretical frameworks that supported the study.

CHAPTER THREE

LEARNING COMMUNITY OF ACCOUNTING TEACHERS IN RURAL SCHOOLS: TOWARDS A THEORETICAL FRAMEWORK

3.1 Introduction

The preceding chapter has provided a detail review of literature on how different academics have made contributions as regards to the understanding of accounting teachers collaborative engagements or TLCs with a focus on rurality. In doing so, the review focused on among other things, the impact of such engagements on teacher practice and learning outcome, how rurality interacts with TLCs in shaping teacher practice as well as why teacher practice is influenced by teacher collaborative engagements. The theoretical frameworks that inform the study, shall be presented in this chapter. Some scholars have argued that theories are systems of ideas or statements that help to explain, predict, understand or give meaning behind particular phenomena which in the case of this thesis was to understand the phenomena of TLCs and rurality (Abend, 2008; Grix, 2004). In this regard, the scholars argue that the theoretical framework of a study connects the researcher to existing knowledge and as a result, provide a structure that can hold or support a research study.

Since the notion of rurality and learning community are the key constituents or focus of the thesis, the current chapter presents two theoretical lenses that support the rationale behind teacher collaborative engagements and the context of rurality. These theories include the generative theory of rurality and the theory of Community of Practice which is otherwise abbreviated as (CoP) (Balfour, Mitchell & Moletsane, 2008; Lave & Wenger, 1991; Wenger, 1998). The generative theory of rurality firstly provided a foundation for understanding the dynamics of the context of rurality within which the study participants work. The theory of CoP on the other hand also underscores the need for a work based collaborative learning which facilitates the promotion of engagement among teachers from which the rural accounting teachers in the case of this study are not exempted. The arguments on the two theories begin with the generative theory of rurality.

3.2 The generative theory of rurality

The generative theory of rurality, which was a pivotal or landmark study by Balfour, Mitchell and Moletsane (2008) was firstly used as a theoretical framework in this study to shed light on the notion of 'rurality' a major constituent in this study. The seminal work of the above scholars fundamentally asserts that even though theories of sociological nature which include theories of rurality help to comprehend particular systems or organisations, such theories to a large extent fail to interpret the rural environment as an active force in shaping self and community identities. In other words, most of the social theories consider the environment to be passive in the formation of self and community identities. Providing an alternative to social theories, Balfour et al., (2008) propose the generative theory of rurality. The scholars viewed the theory as transformative and premised it on the notion that challenges of, for example, teacher education and curriculum implementation that confront rural communities necessitate their vigorous participation or activism as agents of transformation. In this respect, what resonates in the generative theory of rurality advocated by the scholars, is the ability of rural people or teachers as in the case of this study to act as agents in transforming their own environment using the available resources at their disposal. The appropriateness or relevance of the generative theory of rurality in this study is demonstrated in the rural teachers' collaborative engagements in finding effective ways of improving their own practice in the teaching and learning of accounting.

A number of academics both from South Africa and abroad, have made scholarly contributions as regards to the conceptualisation of rural environment. The assumption has been that rurality is characterised by negativities such as; deprivation or under-resourced, marginalisation, conservatism, entropy, exclusion, underdevelopment, joblessness, poverty, just to mention a few (Bhengu & Svosve, 2018; Chigbu, 2013; Moore, 1984; Myende & Chikoko, 2014; Reid, 2015; Schafft, 2016; Ward & Brown, 2009). The above negativities demonstrate the nature of the deepening crisis educational provision in rural communities might face. With reference to the educational provision in South African rural communities, a major publication which gives attention to the challenges or difficulties that characterise rurality epitomised conditions of rural communities in the following excerpts:

> Being there is different. Being there is not romantic. To be there is to be engaged in a struggle to live and to hope. Money and jobs are scarce, the land itself harsh and demanding, and the schools, which straddle the old rural routine and the glittering prospect of a different life heralded by political and economic change in the far-away cities, are ill-equipped, under-resourced and poorly staffed. Rural people know this (Nelson Mandela Foundation, 2005. p.2).

In other developing economies like Ghana and Zambia, educational provision in rural communities is known to be characterised by difficulty in attracting and retaining quality teachers as well as resource gap in terms of availability of adequate textbooks (Cobbold, 2006; Burger, 2011). Equally, even in developed economies like the United States of America, education in rural settings has over the years been seen as occupying both scholarly and policy peripheries. Furthermore, educational provision in some rural communities of Australia is also compromised by factors such as isolation, distance and disconnection (Reid, 2015; Schafft, 2016). Given the background of rurality, the foundation of the generative theory of rurality advocated by Balfour et al., (2008), in essence suggests that to address the negativities that challenge educational provision in rural communities, the activism of rural people or teachers as in the case of this thesis becomes very necessary. To further explain the applicability of the generative theory of rurality in this study, the thesis draws on what Balfour et al. (2008), described as dynamic variables which rural people or teachers utilise in transforming their environment or educational provision in such context. These dynamic variables that form the main constituents of the generative theory of rurality include what the scholars referred to as forces, agencies and resources. The sections below outline how rural people or accounting teachers, as relates to this study, employ the above-mentioned variables as intervention strategies in augmenting educational provision.

3.2.1 Conceptualising forces through the lens of generative theory of rurality

'Forces' is described as "…. movement of labour and production from the rural to the urban and back again'' (Balfour et al., 2008, p.100). The description of movements otherwise referred to as 'forces' was largely informed by the theories of 'space, place and time' (Gallagher, 1993; Gruenewald, 2003). Space and place are theoretically conceptualised as that which is inhabited by people. To further comprehend the notion of space or place, Balfour et al. (2008) draw on the work of Budge (2005) who identifies critical habits that define a sense of 'place or space'. In this regard,

it is argued that habits such as connectedness, development of identity culture, interdependence, spirituality, ideology and politics and activism and engagement characterises the notion of space and place. The key focus of this thesis was to explore the role of learning community of accounting teachers in the context of rurality. It is evident that the successful engagement of the accounting teachers is largely informed by the key habits that define the sense of space or place. The earlier argument on the literature review highlighted the fact that TLCs embodies connectedness among teachers, interdependence as well as active engagements among teachers. The above argument corroborates the significance of place in education. It further confirms the notion that if learning is socially situated, then place or space has significant influence on learning (Brown, Collins & Duguid, 1989). In conceptualising forces, a significant value is also placed on the notion of time. It is argued that movement of labour and production from rural to urban and back again is mostly about how space and time influence each other.

Arguing from the generative theory of rurality using forces as a variable, educational provision is similarly viewed just like the activity of labour or production which takes place within a space or place. It is within this space or place that habits of connectedness, development of identity culture, interdependence and activism and engagement are nurtured among people. In this regard, it is evident as to how rural teachers' engagement or accounting teachers learning community programmes that aim at improving teacher practice and learning outcome can tap into the benefits of connectedness, development of identity, interdependence and activism to succeed in a rural setting. Balfour et al. (2008), further viewed 'time' as movement from one place to the other or the distance it takes from one space to the other. Therefore, in educational provision particularly in the remote communities that might be characterised by distance, isolation, and limited infrastructure, the formation of learning community of teachers as a means to enhance teacher practice and learning outcome becomes necessary. In other words, if rural teachers cannot travel long distances, they are able to tap into the above-mentioned habits within their own space (context) to their advantage when it comes to collaborative engagements.

3.2.2 The concept of agency through the lens of generative theory of rurality

The next constituent or variable used to explain the generative theory of rurality is agency. The notion of agency is described as "compliance and disruption, activism and entropy, and involves an exercise of will toward both ends" (Balfour et al., 2008, p. 101). The scholars draw on two

contrasting views to further elucidate the above description. On one hand, the scholars draw on the common-sense perception of rurality which has over the years been negative and has been associated with issues such as being passive, backward, ignorant, static and, needing pity, charity, rescue, just to name a few. In spite of these common-sense perception, Balfour et al., (2008), in drawing from the generative theory of rurality argue that the rural environment is transformative and is therefore, able to effect changes in behaviour to motivate its people (teachers). This positivism in rurality is also demonstrated in the Rural Teacher Education Project (RTEP) in which the transformative nature of rurality is also stressed (Islam, 2007). In a nutshell, teacher agency as a variable is the ability of rural people or teachers to effect positive change or transform negative situations for the better. It makes sense to argue from the above discourse on agency that despite the negativities that are associated with rurality, teachers in such context should have the capacity to engage in collaborative activities that aim at improving their own practice and learning outcome. In as much as rurality can be associated with all kinds of negativities as described in the concept of agency, the transformative nature of rurality empowers rural teachers to engage themselves in collaborative activities aimed at improving teacher practice and learning outcome.

3.2.3 Resource as a variable through the lens of generative theory of rurality

Resource is the third variable of the generative theory of rurality. The term 'resources' is used to associate with the material and emotional resources (assets) as well as the conceptual and physical resources (Balfour et al., 2008). The scholars generally argue that there is inadequate resource provision in rural contexts which has the potential to compromise performance of rural schools or teachers. Relating the variable of resource to this study, it could be learnt that the rural accounting teachers firstly, form part of the resource based in the rural schools. Furthermore, the inadequate resource provision in rural context means if, the accounting teachers tap into their collective human wisdom (resource) through their engagements in learning communities, they are likely to optimally use their human resources to improve their own practice and the learning outcome.

Marsden (2006) suggests that rurality is not only about our common-sense perception of negativities, such as rural being passive, ignorant, static and always in need of rescue, help or charity, but is transformative and capable of changing behaviour and affecting the motivation of teachers. This character of rurality enables rural people or teachers embark on collaborative initiatives that enhance their own practice. The collaborative efforts that characterise learning

communities of teachers demonstrate how rural accounting teachers as in the case of this study, are able to network, share and support one another in the teaching and learning of accounting in the study context. The claim by the above scholar has also clearly been demonstrated in the generative theory of rurality. Having discussed the generative theory of rurality which has shed sufficient light on rural environment being an active force in shaping self and community identity, the section that follows, discusses the theory CoP which also helps to demonstrate the understanding of the notion of teacher collaborative engagements or TLCs.

3.3 The theory of Community of Practice

The theory of Community of Practice or CoP was the original work of Etienne Wenger and Jean Lave which challenged the age-old notions about the learning process as solely resting with the individual (Lave & Wenger, 1991). In submitting an alternative view about learning to that of the long-standing notions, Lave and Wenger (1991) present an idea or a theory of learning which is premised on the belief that engagement in social practice is the fundamental process by which people or teachers can learn and become who they are. In other words, the learning process is assumed to be nurtured from social participation that is, situated in a cultural and historical context. In a nutshell, the theory of CoP has been described as a group of professionals, that is, teachers in the case of this thesis, who learn together and support one another towards a shared concern or passion with the aim of doing it better as they interact on regular basis (Lave & Wenger, 1991; Wenger, 1998). To proceed further, the thesis discusses the initial work of Lave and Wenger and the subsequent work of Wenger which sought to develop the initial idea in relation to the theory.

3.3.1 The initial work of Lave and Wenger on the CoP theory

In the seminal work of Lave and Wenger on how the learning process unfolds, the scholars draw on the concept of situated learning to argue that most of the learning we acquire arises in a social relationship at the workplace and not in a classroom setting (Wenger & Lave, 1991). Stemming from this fact, the scholars associated the learning process with social relationship among professionals, it was argued that learning was known to arise from the informal gatherings where interactions among professional such as teachers occurred. In such interactions, learning occurs primarily because professionals have the opportunity to share stories about their experiences and

novice professionals also have the opportunity to learn from the experienced ones. This in the process helps to bridge the knowledge gap that might exist particularly among the professionals.

In this seminal work, Lave and Wenger loosely describe the concept of CoP as practitioners from the same discipline improving their skills by working alongside experts and being involved in diverse tasks. By so doing, professionals who are novices are able to become experts and also pass on their expertise to others (Lave & Wenger, 1991). From the point of view of novices improving their skills by learning alongside experts, CoPs was regarded as a system for practitioners to acquire and polish existing skills as opposed to creating new ways to complete a task (Cos, 2005). Lave's and Wenger's work in spite of its contribution to how the learning process unfolds, provided little insight into the potential for conflicts during the interactions between experts and novices in the learning process (Cox, 2005). Issues that were left unresolved in the initial work of Lave and Wenger, necessitate an advancement of the CoP framework in 1998.

3.3.2 The subsequent work of Wenger on the CoP theory

The concept of situated learning was once again used by Wenger as a building block to advance the initial work done on CoPs. (Wenger, 1998). In this respect, Wenger (1998) draws on theoretical aspects from education, sociology and social theory to develop the concept of CoPs with a focus on socialisation and learning as well as the identity development of the individual. The idea of workers interacting with one another for information sharing when doing routine work still captures the essence of Wenger's work. However, Wenger's work did not simply or loosely focus on the notion of novice-expert relationship but rather, CoP was described as an entity which was bounded by three interrelated dimensions, namely, mutual engagement, joint enterprise and a shared repertoire (Wenger, 1998). Furthermore, he argues in this new description of CoP, the importance of trajectories or progression development in the different levels of participation within a group and potential tension of individuals belonging to different groups that collaborate or compete. Wenger also attached a special meaning to the concept of community. The importance of trajectories or progression development is also demonstrated in the claim that workers who do not feel supported in what they do, either do not stay for long, or where they are forced to stay for long, their level of enthusiasm in what they do is compromised (Webber, 2016). It is for this reason that it makes sense to argue that the theory of CoP contributes significantly towards teacher retention particularly in the context of rurality where resource constraint can impede teacher

morale. This brings into focus the context of the current thesis in which rural accounting teachers' participation in TLCs was explored to establish how the teachers within the context of rurality get supported in their work and subsequently improve their own practice and learning outcome.

Different scholars and educational concerns have also made contributions to the notion of CoP to the effect that teachers' participation in face-to-face and online communities provide opportunities for teacher professional learning, growth and changes to practice (Chen, Lee, Lin & Zhang, 2016; Department of Basic Education, 2015; Duncan-Howell, 2010; Wesely, 2013; Owen, 2014). In looking at what learning actually produces through social participation, a few assumptions have been made to guide the argument on Cop. These include the claim that humans are social beings and knowledge is a matter of competence with respect to valued enterprise, therefore, the acquisition of knowledge emanates from human participation in the pursuit of such enterprise. Lastly, meaning making process is also assumed to be the ability of humans to experience the world and their engagement with it as meaningful (Lave & Wenger, 1991; Wenger, 1998). The distribution of knowledge among multiple individuals or teachers with different expertise, can either be seen through online or in-person interactions that are described below (Hutchings, 1995; Johnson, 2001; Lave & Wenger, 1991; Wenger, 2006).

3.4 Forms of communities of practice

Two main forms of CoP have been highlighted in the literature on the theory of CoP. These include online or virtual CoP and blended CoP. These have been noted as the main avenues or categories for people or teachers to engage in authentic ongoing learning opportunities (Wenger, 2006; US Department of Educational Office of Educational Technology, 2011). The two main forms of CoP are further explained next.

3.4.1 Online or Virtual Communities of Practice

Recent studies from the United Kingdom, Finland, China and Australia have drawn on the theory of CoP. This has been done through the use of Videoconferencing, Twitter-Based professional learning as well as the use of WeChat and special networking sites as platform in disseminating educational information among teachers to improve teacher performance with the aim of securing enhancement in learner achievement (Goodyear, Parker & Casey, 2019; Hilli, 2019; Maher &

Prescott, 2017; Yue Qi & Wang, 2018). In a nutshell, the virtual form of CoP is demonstrated in teacher collaborative engagements through the use of technology. Studies also suggest that online collaborative engagements that draw on CoPs theory enable teachers to build their networks beyond face-to-face contacts, overcome isolation, seek advice and access new knowledge and ideas that improve teacher practice and learner attainment (Goodyear, Packer & Casey, 2019; Hew & Hara, 2007; Hilli, 2019; Hur & Brush, 2009; Maher & Prescott, 2017; Trust, 2013; Yue Qi & Wang, 2008).

3.4.2 Blended form of Communities of Practice

In addition to the online or virtual form of CoP theory, is what scholars describe as the blended communities of practice (Allan, Hunter & Lewis, 2006; Vaughan, 2004). The blended form of CoP theory according to the above scholars incorporates both in-person and online interactions among teachers. In other words, the in-person or face-to-face interactions complement the effect of the online or virtual form of teacher collaboration. Among the benefits of the blended CoP are the shaping of teachers' identity and positive impact on work-based performance, facilitation of teacher collaborative efforts, enhancement of the learning process and extended opportunities for interaction beyond face-to-face meetings as well as providing support to teachers who need ongoing support but have limited time for learning (Allan et al. 2006; Cesarani, Martini & Mancini, 2011; Vaughan & Garrison, 2006). In summary, the blended CoP theory looks at groups of practitioners such as teachers who engage in a mixture of face-to-face, online, formal and informal professional learning activities to improve their own practice (Allan et al., 2006). Exploring the roles of TLCs among accounting teachers as in the case of this study was an attempt to understand how the rural accounting teachers tap into the benefits of both virtual and blended CoP as highlighted earlier on.

3.5 The four-interrelated dimensions of the Community of Practice as a theory of learning

The preceding sections have given the overview of the theory of CoP by highlighting its key proponents, the central idea behind the theory as well as the different forms or categories through which the CoP theory is demonstrated. The arguments in the subsequent sections largely draw on the work of Wenger (1998) which sought to develop the earlier study by both Etienne Wenger and Jean Lave to give a detail explanation of the theory. The explanation of the CoP theory according

to Wenger (1998) is premised on the concept of **‘**Learning’ which incorporates four interrelated dimensions or components. In this context, the scholar theorises that the ‘learning’ process emanates from social participation, that is, learning from other people. Furthermore, in placing emphasis on what is meant by ‘participation’, the following assumptions were made. Firstly, participation was associated with local events of engagement in different activities with a group of people which in the case of this study was referred to as teachers. Secondly, there is an argument that the process of participation is characterised by people being active participants or partakers in the practices of social communities and lastly, participants are able to construct identities as regards to these communities (Wenger, 1998). In this regard, people’s participation, in for example, a work team is both a kind of action and a form of belonging through which what we engage in regularly, is nurtured and enables us in the process to become who we are and the meaning we ascribe to what we do. The view of Weber (2016) also suggests that for any organisation, be it a corporate or educational concern to be resilient the investment in leaning and the development of its people should be of an utmost priority. This demonstrates how crucial the ‘learning’ process is. The four main interrelated dimensions that seek to elucidate the learning process include ‘Practice, Community, Meaning and Identity’ (Wenger, 1998). Consequently, in understanding the learning process through the lens of the CoP theory, the above-mentioned interrelated dimensions or components have been depicted in the diagram below and subsequently discussed. The diagram is illustrated in the next page due to space.

The components of the Community of Practice as a theory of learning

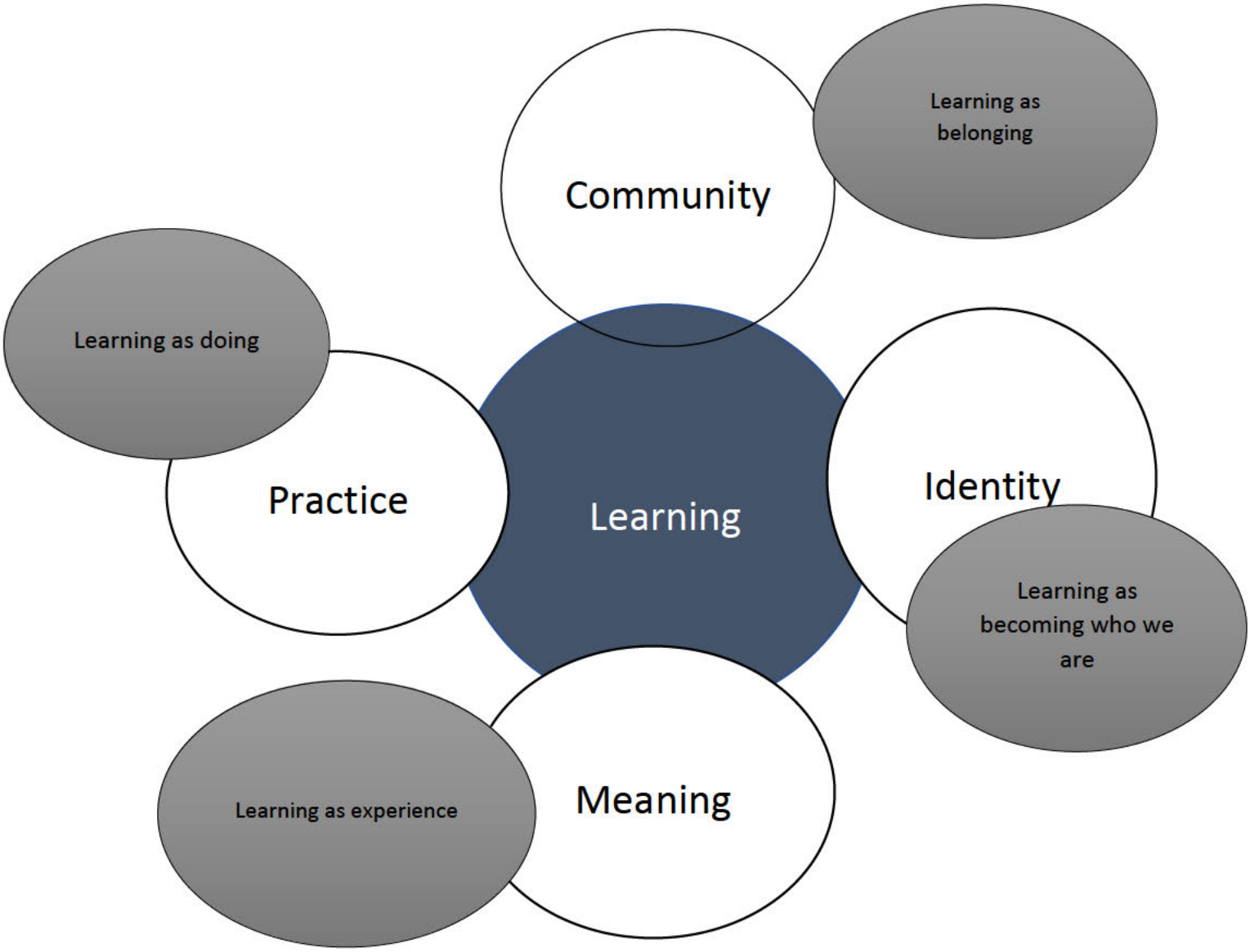

Figure 3.1: Components of social theory of learning: An initial inventory (Adopted from Wenger, 1998).

3.5.1 The concept of 'Practice' through the lens of the CoP theory

Human existence appears to go hand in hand with our constant engagements (practice) in the pursuit of enterprises of all kinds, from engaging in activities that contribute to our physical survival to our collective engagements in professional activities that enable us to do what we do better (Wenger, 1998). For example, teachers individually, might constantly engage (practise) in

different activities that connect to their profession as teachers with the aim of being able to perfect what they teach so that they can teach better. This view is also demonstrated in the claim by Muijs and Harris (2006) that when teachers constantly engage in a variety of formal and informal groupings in collaborative learning programmes, they get equipped with the needed expertise to lead or manage the teaching of their own subjects. In other words, they are able to demonstrate leadership in the subject they teach. Similarly, Chow (2016) also suggests that the ability of teachers to lead the teaching and learning situation of a learning area through constant engagement or practice in developmental programmes to a large extent, serves as a means of facilitating school improvement and teacher practice. What human beings practise or do constantly in the various settings or communities they find themselves becomes the property of a kind that the community created over time (Wenger, 1998). It is in this context that Etienne Wenger in his work describes these communities as communities of practice.

The concept of 'Practice' is also explained by drawing on what is described as 'social practice' (Wenger, 1998). In elaborating what constitutes social practice, Wenger (1998) claims that even though people or teachers might work or practice individually at the workplace, the element of interdependence among one another contributes to the build-up of pleasant atmosphere where individual efforts can be consolidated and then serve as resources to one another. In addition, the sharing of new ideas as well as keeping one another company characterises what the scholar describes as social practices. In other words, Wenger (1998) contends that the concept of practice must be regarded as a learning process from which the development of the community of practice is nurtured. In the work of Webber (2016) which sought to contribute to Wenger's CoP theory, it is argued that the act of congregating different workers who share the same challenges, but possess different expertise, has the potential to create a wider pool of knowledge which contributes to building better practice. As depicted in the diagram above, the concept of practice connotes doing but it is argued that the doing occurs in a historical and social (rural) context that gives structure and meaning to what we do. Ability to give meaning to what we do is a cornerstone of the concept of 'practice'. What can be deduced from the concept of practice in relation to the study focus is that since the rural accounting teacher's community of learning occurs in a social context, it is worth exploring from theoretical perspective if the teachers are able to tap into the benefits of interdependence among the community members to improve their teaching practice. The discourse on what constitutes 'practice' was concluded by drawing on the assumption that; loose networks which in the case of this study is associated with individual teachers, that hold the potential of

becoming more connected, build connections and relationships with one another and begin the process of coming together into what is described as 'community' (Wenger, McDermott & Snyder, 2002). In the section below therefore, I draw on Wenger's CoP theory once again, to present a discourse on what constitutes a 'community' and how it contributes to the process of teacher learning as depicted in the above diagram.

3.5.2 The concept of 'Community' through the lens of the CoP theory

According to Wenger (1998), humans or teachers as in the case of this study, are social beings and therefore, belong to different types of settings or communities. Such communities include but not limited to; humans' attachment to a family which has its own practices, belief systems, routines, and histories and a group of workers such as teachers, who organise their lives with their immediate colleagues for engagement in collaborative activities that aim at enabling them to get their job done. Other communities Wenger (1998) speaks of include in the back room of churches where recovering alcoholics regularly engage themselves to find courage to remain sober and the same can also be seen in laboratories where scientists interact with colleagues near and far with the hope to advance their inquiries. What comes out clearly from the above composition of community is the fact that the concept of 'community' within the context of communities of practices does not necessarily imply a residential neighbourhood. Rather, what can be deduced from the understanding of community within the context of community of practice is that a group of people engage in a process of collective activity in a shared 'domain' (which in the case of this study is 'learning') of human endeavour. Consequently, the concept of communities of practice becomes an integral part of our daily lives with a focus on advancing what we do. In this regard, the focus of 'community' produces a special meaning which the scholar describes it as communities of practice, which is different from the simplistic meaning of the word. The concept of 'community' is also believed to have emanated from the concept of 'practice'. In other words, what a group of people, constantly engage in or practise gradually connects them together and then leads to the formation of what is described as a 'community'. The above assumption is also demonstrated in the core values of learning community of teachers which encompasses collaborative engagements of teachers which leads to the formation of learning communities. Furthermore, Wenger (1998) makes mention of three different dimensions that contribute to the understanding of the relationship that exists between practice and community. That is, the concept of practice becomes

a source of coherence of the concept of community. These dimensions include mutual engagement, a joint enterprise and a shared repertoire of ways of doing things. The three dimensions are illustrated below.

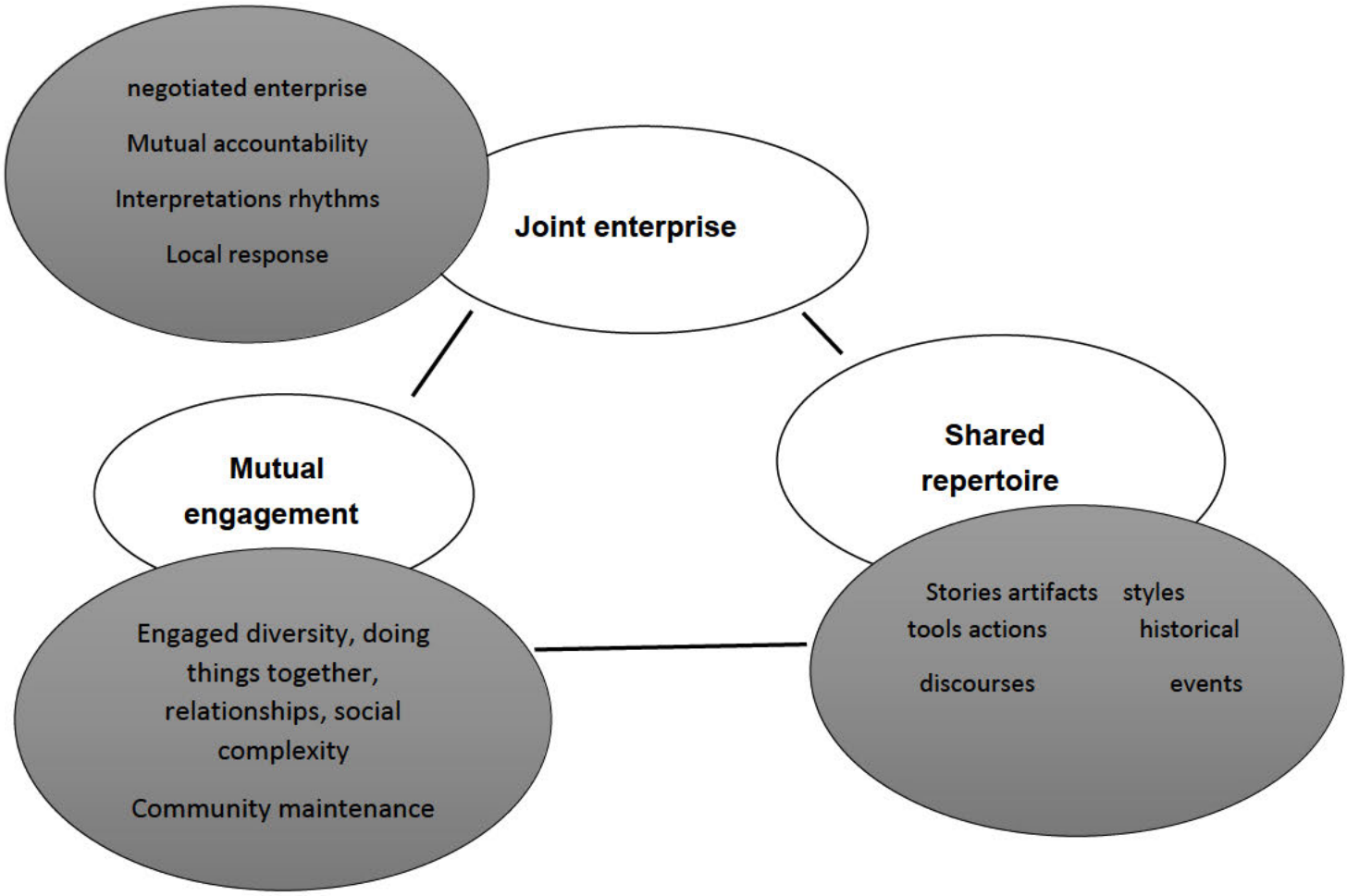

Figure 3.2 Dimensions of practice as the property of a community adopted from Wenger's CoP theory

The above illustration is used to reinforce the special meaning attached to the concept of community as used in the theory of community of practice. It further validates the notion of practice being the source of community (Wenger, 1998). From the illustration, the concept of mutual engagement, joint enterprise and shared repertoire are used to associate practice with community and also establish the relationship by which community is believed to have been emanated from practice. In doing so, I once again draw on the work of Wenger together with other educational scholars who have made contributions to the theory of CoP to explore what each of

the three dimensions is the features of practice and community each entail as well as the relevance or implications of each dimension for this study.

3.5.2.1 Mutual engagement

The idea of mutual engagement of people or teachers in the theory of CoP is seen as the first step or characteristic of practice being the source of community. In this context, Wenger (1998), asserts that, the existence of practice is demonstrated in people's engagement in activities whose meanings they negotiate with one another. Furthermore, practice as a concept is not left in abstraction but resides in a community of people (teachers). In other words, it is what people start engaging in or doing together (mutual engagement) that gives birth to the formation of community. Once again, it is in this respect that it makes sense to argue that practice becomes the source of community. In this community of people, there is also an argument of relations of mutual engagement in which the learning process is seen as being in the relationship among people by which the members who constitute the community can do whatever they aspire to do (Murphy, 1999; Wenger, 1998). Community of practice through the lens of mutual engagement does not only look at the aggregate of people of social category or who talks with whom in a network of interpersonal relations but focus on a collective engagement which require interactions around what the members of the community intend doing. Some of the key factors that characterise mutual relationship according to Wenger (1998) include but not limited to; promotion of diversity, doing things together, building working relationships among people (teachers), connecting participants, and community maintenance. In spite of the benefits derived from the mutual relationship, the scholar mentions what is known as community maintenance. This becomes necessary in communities of practice given the fact that the mutual engagements are not devoid of disagreement and challenges. It is in this context, that there is a claim that "a community of practice is neither a haven of togetherness nor an island of intimacy insulated from political and social relations" (Wenger, 1998, p. 76).

Among the educational implications of mutual engagement, it has been reported that engagement of teachers with different expertise is a key source of lifelong learning process (Graven, 2004). In this regard, Graven (2004), concludes that teachers' ability to remain professionals in what they do involves their capacity to be adaptable to changing circumstances, new knowledge resources and to being continuous learners. It could be inferred from the above narrative that mutual engagement of rural accounting teachers contributes to their efforts to be lifelong learners and also

to source new knowledge within the context of community of accounting teachers. In concluding the discourse on the concept of mutual engagement, I submit that a shared practice in respect of mutual engagement connects participants (teachers) together and in the process, leads to formation of community in the sense of communities of practice. This in essence affirms the notion that practice, or constant engagements of rural accounting teachers leads to the formation of community of accounting teachers.

3.5.2.2 Joint enterprise

In a community of people or teachers, in the context of the communities of practice theory, is what Wenger (1998) describes as the negotiation of a joint enterprise. The scholar describes this as a second characteristic which contributes to the understanding that practice serves as a source of community formation. The scholar looks at the concept of joint enterprise as the means by which people such as teachers are engaged or involved in working together toward a shared objective. For example, in the context of this study, the joint enterprise is demonstrated in the rural accounting teachers' involvement in collaborative engagements or learning communities to secure improvement in their own practice and learning outcome. Wenger (1998) further argues that three key factors characterise the notion of joint enterprise. These include joint enterprise being the outcome of collective process of negotiation among the group members, it becomes a negotiated response to the members own situation and such negotiated response belongs to the members. Lastly, the joint enterprise is not only a set goal by the participants of the community but rather, there is a creation of mutual accountability among the participants in pursuance of such enterprise. In the context of the schooling arena, joint enterprise is demonstrated in the teacher collaborative engagements in the various professional development programmes that seek to enhance teacher practice and learning outcome. Teachers in this respect, negotiate collectively as to the nature of learning community programmes they implement to improve their own practice. Negotiated response implies an action-oriented strategy or response that addresses teachers' development within their social context. In doing so, participants or teachers mutually engage in developmental programmes and are responsible for the success of such programmes. Research has also shown that the presence of social capital in communities of practice brings about behavioural change, that is, a change process which results in knowledge sharing which subsequently motivates members

to apply what they learn (Lesser & Stock, 2001). In a nutshell, the three features of joint enterprise revolve around collective process of negotiations (negotiated enterprise), developmental strategies in addressing or responding to contextual difficulties and mutual accountability of members are all facilitated by the formation of community of practice.

3.5.2.3 Shared repertoire

What follows the debate on joint enterprise and mutual engagement as factors that contribute to the understanding of formation of community is what Wenger (1998) referred to as the Shared repertoire. The concept of Shared repertoire has been described as the common resources and jargons that members of a community draw on to negotiate or transfer meaning (Wenger, 1998). The continuing engagement towards a desired enterprise of members of a community of practice nurtures or creates a pool of resources from which members of the community can tap to create meaning. This pool of resource is what has been described as the repertoire of the community. The repertoire of a community of practice includes "routines, words, tools, ways of doing things, stories, gestures, symbols, genres, actions, or concepts that the community has produced or adopted in the course of its existence, and which have become part of its practice" (Wenger, 1998, p. 82). Such resources enable members of a community of practice to make sense of their context or world. In other words, the repertoires or ideas of a community of practice contribute to the enhancement of their learning process.

In respect of this thesis, it could be argued that the rural accounting teachers learning community has resources within their own context into which they could tap to negotiate meaning. These can include the ideas, the different expertise, special ways of doing things as well as jargons that the rural teachers have adopted over the years to augment the teaching and learning process in their own context. In this respect, the thesis explored how the shared repertoire of the rural accounting teachers contribute to the effective teaching and learning of accounting as well as how the practice of the accounting teachers was influenced by such shared resources. Furthermore, participants of the community draw on the shared repertoires and interests as means of expressing membership and identities of the community. According to Wenger (1998), the shared repertoire of a community of people or teachers as in the case of this study, possesses two key features that qualify it to become a resource for the purpose of negotiating meaning. These factors include what the

scholar describes as the reflection of a history of mutual engagement and the inherent nature of ambiguity of the shared repertoire.

In explaining what is meant by the reflection of a history of mutual engagement in the context of communities of practice, the scholar posits that the interpretations attached to the study of past events in a social context, particularly in human affairs create shared points of reference, even though such interpretation does not strictly prescribe meaning. It appears that the scholar made this claim to suggest that the repertoire of a community of practice which include things like; words, tools, ways of doing things and artefacts can in spite of their literal or well-established meanings, be re-engaged in new situations to connote new meaning in contributing to the learning process of the participants of a community. In this respect, the scholar's view purports to suggest that within a community of practice, the shared repertoires become resources because of the special meaning the community has historically attached to such repertoires in negotiating new meanings. In aligning this assumption with the current study, I draw on this characteristic to explore how the rural accounting teachers' quest to negotiate meaning in their collaborative engagements was facilitated by drawing on the spontaneous creation of metaphors as the kind of resources provided by a renegotiable history of usage.

Another characteristic which allows the repertoire of a practice to become a resource in negotiating meaning in the context of the community of practice theory is its inherent nature of ambiguity (Winger, 1998). Ambiguity was not used in this regard, to connote its simplistic meaning of lack of clarity. The scholar rather, uses it to describe what is referred to as a 'condition of negotiability and thus a condition for the very possibility of meaning'. In this regard, ambiguity according to the scholar is first situated in the context of mutual engagement that is rich enough to produce a platform for negotiation. Secondly, given the fact that the repertoire of a community of practice becomes a resource for the meaning making process, the negotiation of meaning is done in a dynamic and interactive manner. This process can then lead to what Wenger (1998) describes as a mismatched interpretations or misunderstanding (ambiguity). However, where such misunderstandings and interpretations interfere in an ambiguous manner, steps are taken to address the process so as to generate meaning. In a nutshell, the inherent nature of ambiguity that characterise the shared repertoire of a community of practice, provide an opportunity for engagement that produces new meanings. In the context of this study, I once again draw on the

notion of the shared repertoire remaining inherently ambiguous to interrogate the study participants as to how such notion provide an opportunity for negotiation of new meanings.

3.5.3 The concept of 'Meaning' through the lens of the Community of Practice theory

The debate thus far has highlighted the concept of 'practice' which deals with continuing collaborative engagement of people or teachers in a joint enterprise, for the purpose of negotiating meaning. Through such constant engagements, (practice) it has been established from the earlier discourse that formation of community of people or community of practice' emerges. In this section, I present what Wenger (1998) calls the concept of 'meaning', as one of the constituents that informs how the learning process unfolds within the context of the community of practice theory. The concept of 'meaning' is defined as "a way of talking about our (changing) ability – individually and collectively – to experience' our life and the world as meaningful" (Wenger, 1998, p. 5). In other words, the concept of 'meaning' is about what people or teachers become through the learning process.

To further understand what meaningfulness is about, the thesis zeroed in on understanding the whole concept of 'practice' in human life, which is fundamentally described as the process by which people or teachers can experience the world and their engagement with it as meaningful (Wenger, 1998). This implies that what people or teachers become, emerges from what they constantly engage in or practice. In this respect, I argue that our constant practice in a joint enterprise is about meaning as an experience of our everyday life. In other words, what teachers practise on regular basis for example, through their collaborative engagements in TLCs, produces meaning towards their own practice. In this regard, Wenger (1998) posits that the kind of 'meaningfulness' that practice produces is not primarily on the technicalities of "meaning" as per the dictionary but rather, the kind that produces experience or understanding. To understand the meaning (experience) that the concept of 'practice' produces, towards the learning process, the study further discusses what is known as the negotiation of meaning, participation and reification as well as duality of meaning (Wenger, 1998).

3.5.3.1 Negotiation of meaning

In respect of negotiation of meaning, the argument is that the experience of meaning making does not occur in a vacuum but rather occurs through human engagements in practice. In other words, there is an involvement of participants in activities or a joint enterprise. Such activities may include routine activities such continuing professional development programmes among teachers. In the context of this study, it was necessary to draw on the view of Wenger (1998) to explore how the rural accounting teachers' engagements or learning communities contribute to the effective negotiation of meaning in terms of the teaching and learning of the subject. Even though the longstanding view of negotiating meaning might generally denote reaching an agreement among group of people, Wenger (1998) argues that in the context of the community of practice theory, negotiating meaning through practice is not only restricted to this assumption but can also be used to suggest an accomplishment that requires sustained attention and readjustment. In negotiating meaningfully, in the context of community of practice, Wenger (1998) mentions factors such as the process being dynamic, participants believing in the world of both resistance and malleability or flexibility, mutual ability to affect and also to be affected as well as members' engagement of a multiplicity of factors and perspectives. It is within such robust practices or engagements among members that meaning negotiation is located.

The process of members in a community of practice constantly engaging robustly for the purpose of negotiating meaning, helps in producing further negotiations, and further meanings, produces new relations with and in the world and in the end, deepening understanding of members. Wenger (1998) contends that the concept of meaning becomes the product of negotiation with constant practice or engagement among members of a community of practice. That is, the meaning teachers for example, acquire exists within the process of negotiation in the form of continuing learning community programmes. Negotiation in itself is imbedded in practice, hence the claim by the scholar that understanding of negotiation for meaning is rooted in practice. Given the fact that the thesis was located in rural context where resource availability was constrained, it was necessary to explore how the process of negotiating meaning enabled the rural accounting teachers generate ideas in advancing their work. Furthermore, it was argued that the concept of 'meaning' is about our individual or collective ability to change. Consequently, the thesis further draws on the notion of meaning to explore how the accounting teacher learning community programmes produce this ability to change and how this also impacted on the teachers' practice. In the section below, I

discuss two main constituents of negotiating meaning namely, participation and reification and their implications in the context of this study.

3.5.3.2 Participation and reification as components of negotiation of meaning

Participation contributes immensely towards the process of negotiating meaning; hence it becomes one of the major constituents of the negotiation of meaning process. According to the Webster's dictionary definition, the concept of participation is about being "involved with others in doing something or to take part in an activity or event with others". The key feature of this definition is about action and connection. In Wenger's contribution to what constitutes participation as a constituent of the process of negotiating meaning, the scholar used the following excerpt to demonstrate what holistically constitutes participation.

> Participation is the social experience of living in the world in terms of membership in social communities and active involvement in social enterprises. Participation in this sense, is both personal and social. It is a complex process that combines doing, talking, thinking, feeling, and belonging. It involves our whole person, including our bodies, minds, emotions and social relations (Wenger, 1998, p. 55).

It is evident from the excerpt that through actions, connections, membership in social communities and mutual recognition, members of a community of practice are able to engage or participate effectively in the process of negotiating meaning. Through continuing participation, the scholar argues, that the identity of a group which constitutes a community of practice emerges. In other words, who we become (identity) originates from our collaborative engagements (participation).
Even though the concept of participation mentions the feature of mutual recognition in the community of practice theory, this notion of mutuality does not necessarily entail equality of respect among members or teachers who belong to a learning community (Wenger, 1998). What the scholar seems to be suggesting is that even though an element of abuse might surface in the process of negotiating meaning, mutuality is still demonstrated in the act of participants' efforts in shaping one another's experiences of meaning by observing something of themselves in each other. In concluding the argument on the concept of participation, the scholar claims that participation as a constituent of negotiating meaning is characterised by all kinds of relations which can include conflict, harmony, competitiveness and cooperativeness. It also involves the ability of members to

shape the joint enterprise of the community. Among the foci of the study, the thesis sought to explore the experiences of the rural accounting teachers in terms of the roles of their learning community programmes toward the effective teaching and learning of the subject. Drawing on the argument above, it was necessary to explore how the participation of the accounting teachers from a theoretical perspective in their learning community contributes to the effective teaching and learning and also how such engagements mutually shape their practices.

The concept of reification on the other hand, according to Wenger (1998) is also considered as another important constituent of the negotiation of meaning process. The concept is used in conjunction with the concept of participation in describing the engagement process of members of community of practice. In defining the concept, the thesis once again draws on Webster's dictionary which defined it as the process of "treating an abstraction as substantially existing, or as a concrete material object." In this regard, Wenger draws on concepts like "economy" and "democracy" that are abstract in nature but are commonly used as active agents. Even though certain concepts can look abstract in nature, the process of reification offers a shortcut to communication given the fact that we are able to treat such abstraction as substantially existing. It is through this understanding that in the context of community of practice, it is assumed that as members of CoP collaboratively engage in a joint enterprise, they recognise themselves in one another. Furthermore, when it comes to the attainment of the joint enterprise, members draw on the process of reification to project themselves onto the world. By making projections towards the attainment of a joint enterprise (reification). Wenger (1998) asserts that this process helps members or participants in a community of practice to create point of focus around which they negotiate for meaning. In a nutshell, the key factors that characterise reification as a constituent of negotiating meaning include but not limited to; its centrality in practice, provision of shortcut to communication, provide focus for the negotiation of meaning as well as shaping the experiences of members of a community of practice. The educational implication of reification in this thesis is that for teachers in general to realise the objective of a learning community, it is necessary for such learning community to have a point of focus and also comply with other key features outlined above. Consequently, I draw on the notion of reification to understand the experiences of the accounting teachers in respect of the roles of the learning community programmes in teaching and learning of the subject. From the argument thus far, it is evident that when members of a community of practice engage or participate for the purpose of negotiating meaning in a joint enterprise, they are largely guided by the process of reification. This implies that the realisation of

rural accounting teachers targeted objective in TLCs need to take into consideration the underlying assumption of participation and reification. It is the combination of members' participation and reification toward the meaning making process that Wenger describes it as duality of meaning.

3.5.3.3 The duality of meaning

The preceding discourse has underscored the interplay or relationship between participation and reification towards the process of negotiating meaning within the context of community of practice. What this means is that the two concepts complement each other in the process of negotiating meaning. As in the case of this study, it also makes sense to argue that the accomplishment of effective teaching and learning of accounting as well as improved teacher practice and learner attainment within the context of rurality largely depends on this interplay. To further discuss how the concepts of participation and reification complement each other, the study draws on the illustration on the page that follows.

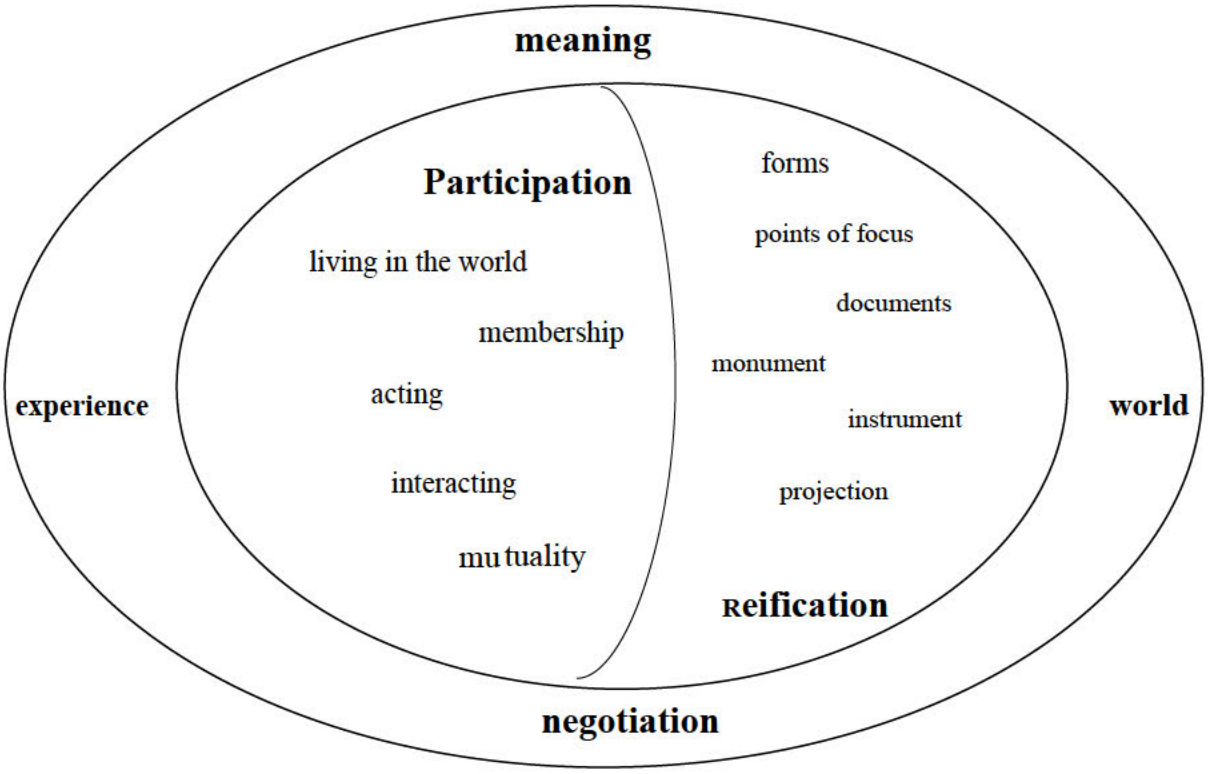

Figure 3.3: The duality of participation and reification [Source: Adopted from Wenger, 1998, p. 318]

The above illustration represents the notion of duality of meaning which Wenger (1998) describes as the complementarity of participation and reification in the process of negotiating meaning. As discussed thus far, the two concepts cannot be considered in isolation. The commonalities between the two concepts as highlighted by Wenger (1998) is demonstrated in the unity in their duality just as much as the ability to understand one becomes a prerequisite for the understanding of the other. In addition, one cannot be enabled without the other, even though they come about through each other, one cannot be used to replace the other and lastly, the synergistic effects of the two concepts produce an array of experiences of meaning. To sum it up, negotiation of meaning in the context of communities of practice weaves participation and reification. Key scholars both in accounting education and other learning areas who have contributed to the understanding of TLCs claim that their ultimate foci include but not limited to information and knowledge sharing, enhancing teacher practice and learning outcomes, improved performance of learning organisations or schools and nurturing teacher leadership (Bryan, 2011; Darling-Hamond, 2017; De Lange, Jackling & Suwardy, 2015; Hargreaves, 2019; Lindsay, 2016; Wygal, 2009; Voelkel Jr. & Chrispeels, 2017). It is worth mentioning that the realisation of the above-mentioned objectives largely depends on effective negotiations of meaning. In this respect, the study draws on the theory of community of practice to explore how the process of participation and reification characterise the process of negotiating meaning among the rural accounting teachers.

3.5.4 The concept of 'Identity' through the lens of the Community of Practice theory

The discourse on practice underscored the notion of constant engagements of people or teachers in pursuit of enterprises of all kinds. The discussion further led to what has been described as the concept of community where the focus was on a group of people engaged in a process of collective activity in a shared domain of human endeavour. The concept of community was characterised by mutual engagement, joint enterprise and the notion of shared enterprise. The combined effect of both practice and community also led to the meaning making process which was located in what was described as negotiation of meaning. The negotiation of meaning was facilitated by the concepts of participation and reification. The entire processes of practice, community and meaning eventually produces what is referred to as identity (Wenger, 1998). In this section, I once again draw on the community of practice theory to discuss what constitutes identity and how it contributes to the understanding of the learning process.

The concept of identity forms part of the social learning theory (CoP), hence it is not inseparable from issues of practice, community and learning Wenger (1998). As previously discussed, the concept of practice requires the formation of a community which is otherwise known as community of practice. In such a community, members engage with one another and in the process, recognise one another as participants of the community. What emerges in the concept of practice is that, as participants engage in the process of negotiation of meaning, they engage in action with one another and in the process learn to relate to other participants of the community. It is this process of engagements that according to Wenger (1998), nurtures the qualities of how to be a human being. What this simply implies is that the formation of communities of practice provides an opportunity or a platform for the negotiation of identities which in other words is described as who we become. What becomes evident is that identity as a concept does not exist in isolation but rather it is nurtured or developed through the process of negotiated experience, community membership, nexus of multi-membership as well as a relation between the local and the global (Wenger, 1998). This characterisation of identity is further discussed below.

The concept of identity as a negotiated experience encompasses routine engagements of participants within a community of practice which creates relations among them. Such relations according to Wenger (1998) constitute who the members become and who they are. This is demonstrated by the ways in which the participants experience themselves through participation and reification. Through the identity of community membership, members of community of practice are able to express who they are through what they habitually familiarise themselves with and what they do not familiarise with. In other words, this is more of community ethos. Furthermore, identity as learning trajectory defines who we are, taking into consideration where participants of a learning community have been and where they project themselves to be in the future. In addition, participants' ability to reconcile their diverse forms of membership into one identity is what has been described as identity of nexus of multi-membership. Members of community of practice might be affiliated to different forms of communities that contribute to shaping their identity.

Lastly, the ability of members of a community of practice to negotiate both locally and globally empower them to be familiar with broader styles and discourses. The core of the concept of identity discussed thus far, is who do we become through practice, community and the meaning making process. The educational implication from the above argument is that what teachers become in

terms of their developmental trajectories is a product of their engagements in the various professional development programmes. The thesis, therefore, explored how the rural accounting teachers' practice is influenced by the concept of identity within the context of community of practice. The concepts of practice, community, meaning and identity as illustrated in figure 1 are all linked to the process of learning. In the section below, the study draws on Wenger's position of learning community to better understand how this demonstrates itself in the community of the rural accounting teachers.

3.6 Wenger's view on Learning communities

Since the concept of learning is at the heart of the community of practice theory, this section consolidates the discourse on practice, community, meaning and identity to understand how the learning process unfolds in the context of learning communities. According to Wenger (1998) the learning process involves an interaction between experience and competence. This assertion captures the essence of the earlier arguments on practice, community, meaning and identity. It was established in these arguments that the learning process actually commences with what people practise, that is, their constant engagements in a shared domain of human endeavour. This constant engagement does occur in a social context (community). The constant engagement in shared domain within a social context subsequently leads to the changing ability (meaning) of members. These three processes eventually lead to who members become (identity). In a nutshell, through the above processes, experience is gained and when this experienced is nurtured overtime, competence emerges. It is through this interaction of experience and competence that enable learning to occur. Wenger (1998) further suggests that learning communities or communities of practice provide an avenue for new insights to be transformed into knowledge for both the novice and the experienced. In this regard, communities of leaning become a living context that provides access to competence which goes a long way in improving the practices of its members.

Other impetus for learning communities according to the scholar includes their ability to enable members to discover new insights and not to get entangled in some dead end, nurturing of mutual engagements in a joint enterprise as well as building of strong bond of communal competence. It could be argued that the synergistic effects of the above, has the potential to nurture teacher professional learning. To provide further understanding of the concept of learning communities, Wenger (1998) discusses issues of learning and identity in practice, combining modes of

belonging, participation and non-participation: peripherality marginality, and reconfiguring identification and negotiability.

3.6.1 Learning and identity in practice

The learning process is at the heart of learning communities. In learning communities, Wenger (1998), claims what members learn, develops and transforms them to be able to do what they do and thus considers the learning process as experience of identity. Even though the focus of a learning communities primarily is on knowledge and skills acquisition, it does also play a critical role in shaping our identity, that is, becoming the kind of person, we want to become. Through our identity formation, Wenger (1998) further asserts that learning becomes a source of meaningfulness and of personal as well as social energy. Another claim put forward by him is that the process of learning occurs within a context or place. As consequence, any attempt to improve or support the process of learning must also take into consideration adequate support system to the context within which the process of transforming knowledge occurs. What this claim purports to suggest is that in the context of learning communities of teachers, there is the need to offer a supportive context or place where the process of knowledge acquisition can be facilitated. Consequently, drawing on this assertion, the study explored how the context of rurality as in the case of this thesis provides the necessary support toward the transformative practice of the accounting teacher learning community.

3.6.2 Combining modes of belonging

The concepts of engagement, imagination and alignment constitute what Wenger calls combining modes of belonging. These concepts according to the scholar are key ingredients that provides strength or support to the learning process in a learning community. Even though each mode of belonging does come with its own limitations, their combination become effective due to the fact that they involve trade-offs or a balance and are therefore, able to compensate each other in terms of their shortcomings. The effective combination of the modes of belonging creates a richer context for the learning process. Consequently, to comprehend the formation of identity and the learning process in communities of practice, the three modes of belonging are discussed below.

The concept of engagement as the process of negotiating meaning through the creation of trajectories and the unfolding of histories of practice. In this regard, the assumption is on the fact that the process of mutual engagement among members in a learning community produces a shared reality in which member can act and build or shape a desired identity. Even though the process of mutual engagement gives birth to a broader negotiation of meaning, the shared histories of the community at the same time helps to narrow or guide the learning process through their power in supporting identity. The concept of alignment on the other hand in the process of negotiating meaning also enables members of a learning community to direct or coordinate their energies and activities to contribute to broader structures. This implies that with the element of coordination in alignment, members of a learning community are able to do what they are expected to do so as to be able to become part of a desired objective. Lastly, the concept of imagination deals with the process of accepting diverse perspectives across boundaries and time. This is what Wenger (1998) refers to as the ability to adopt "otherness" and listen to what it communicates to us. For example, if two teachers approach a similar situation differently, it is still important to pay attention to the sense of what each of them brings on board so as to be able to realise the meaning each of them makes. Imagination further enables members of a learning community to incorporate histories of practice in their sense of present to facilitate the exploration of possible future.

As the old adage goes, "the whole is greater than the sum of its parts". With this in mind, I discuss the synergy of combining the three modes of belonging toward the learning process in a learning community. The combined effects of imagination and alignment provides an array of benefits. These according to Wenger (1998) include the ability of learning community members to act with respect to a broad and rich picture of the world, situating members' vision into what they do as well as concertedly pursuing the big picture of the learning community. With imagination being the process of accepting diverse perspectives and alignment also aiming at directing and coordinating members' energies and activities to contribute to a broader structure, it is argued that imagination thus contribute to directing the alignment of the members of the learning community's broader effects. The combination of engagement and alignment on the other hand creates a platform to accommodate diverse perspectives leading to some coordination among them. What comes out clearly is that when various perspectives are brought to the fore, mutual engagement can propel members of a learning community to explore boundaries that can serve to expand the possibility for learning and identity. The combination of these modes of belonging clearly has a critical role to play in the context of a learning community in the schooling arena. In the context

of this study, I draw on the three modes of belonging to explore how the rural accounting teachers mutually engage on diverse perspectives to explore boundaries that serve to expand possibilities for the process of their learning and identity.

3.6.3 Reconfiguring identification and negotiability

It is argued that the notion of reconfiguring identification and negotiability is premised on the basis that the learning process leads to the negotiation of new meanings that can subsequently lead to a paradigm shift in the perspective of members of a learning community (Wenger, 1998). It is with this understanding, the scholar postulates that the process of learning itself is about new relations of identification and negotiability, new systems of membership as well as ownership in meaning. From this point of view, the CoP theory contends that learning becomes a process of social reconfiguration that can potentially alter communities of learning, economies and meaning. What this suggests is that it is necessary that a learning community becomes aware of such dynamics so that its members are also aware of how they can be reformed through the negotiation of meaning process and other activities of the community. It must be noted that in learning communities, the reconfiguration process produces new identities, understandings, perspectives and skills. The key idea which resonates through the above discourse is that a community of learning essentially involves in social reconfiguration which becomes significant for accelerating professional development that can enhance teacher learning. Given the fact that the notion of reconfiguring identification and negotiability becomes significant for learning, this study among other things sought to explore how the rural accounting teachers' participation in the learning community of accounting impacts on their knowledge acquisition and how their practiced has also been influenced.

3.7 Limitations of the Community of Practice Theory

Even though the COP theory has been widely cited in terms of its contributions to the understanding of how the learning process (teacher learning) unfolds, a critical review of the theory at the same time, highlights a few limitations that I felt should be mentioned. This is to ensure that the argument towards the theory would not be biased in favouring only the positive aspects of the theory. In the context of this thesis, the discourse on the potential challenges that confront the CoP theory, was limited to issues of; time demand and constraints, organisational hierarchies as well as

regional culture (sociocultural environment) (Steven & Kermo, 2008). These challenges illuminate pervasive difficulties that may not be easily noted in the CoP theory.

3.7.1 Time demand and constraints

The view of Steven and Kermo (2008) suggests that CoPs in most cases are constrained by the amount of time available for its effective operation. Time is defined as "the ability for a given community of practice to engage in prolonged, sustained discourse" (Steven & Kermo, 2008, p. 73). The scholars further consider time as the ability of a CoP to allocate sufficient amount of time, for example, a day or week for members of the community to engage in activities (such as workshops and regular meetings) that are conducive to produce fruitful results. The implication herein is that even though CoP is known to accelerate professional development through knowledge sharing and also better the practices of its members, when time allocated for engagements in CoP activities is inadequate, its effectiveness cannot be guaranteed (Steven & Kermo, 2008; Webber, 2016).

It has also been observed that the amount of time Americans for example, spend on their paid jobs alone is an indication of the fact that little time is left at their disposal for engagements in communities of practice activities (OECD, 2004). Having been a teacher for the past decade and half, my personal observation also is that South African teachers are not different from their American counterparts in this regard. The amount of time allocated for teachers' contact with learners in the classroom is so much that it does compromise the crucial time needed for teachers' engagement in communities of practice activities. In exploring the accounting teacher learning communities in the context of rurality, it was necessary to also consider the impact of time constraints on the accounting teachers' collaborative engagement.

3.7.2 Organisational hierarchies

The concept of organisational hierarchy as a challenge that confronts the effective implementation of the CoP theory. It is premised on the assumption that CoP is generally known to operate within existing organisations or schools that already have their own organisational hierarchies (Steven & Kermo Jr., 2008). A renowned critical thinker in the 20th century referred to the concept of hierarchy, a key principle of public administration as a 'scaler chain' (Fayol, 1949). In a more

recent study, two eminent Zimbabwean scholars traced the word 'scalar' to its origin of 'scale' and describe it as 'ladder with several steps'. The scholars in looking at the literal meaning of the concept of hierarchy argue that hierarchy means "the control of the higher over the lower. In administrative phraseology, "it means an organisation structured in a pyramidical fashion with successive steps interlinked with each other, from top to bottom" (Marume & Chikasha, 2016, p. 55). What appears to come out of the description of hierarchical structures of organisations is that congregating members for CoP activities is likely to be compromised particularly in cases where a number of bureaucratic demands have to be complied with before engaging members in activities that seek to advance their own practice.

Steven and Kermo Jr. (2008) contend that hierarchical elements have over the years characterise organisational charts. These organisational charts reflect not only lines of authority but rather, the relative centralisation of power, the authority to give orders and to discipline subordinate when necessary. However, the prerequisites of CoP require organisations to have a bit more relaxed organisational structures that facilitates the linking of individuals within an organisation, that are functionally similar or equivalent. This according to the scholars facilitates members' ability to interact well to solve commonly faced problems, to exchange ideas, to share knowledge and to improve innovative practices. The view of Leavitt (2003) suggests that nearly every modern-day organisation is characterised by hierarchical structures. The implication of this is that organisations that remain hierarchical are not likely to reap the full benefits of COP activities since the effective implementation of COP to some extent can be comprised by administrative barriers of organisations. In the context of this study, it was once again necessary to be familiar with the rural organisational structure and how it impacted on the effective implementation of the accounting teachers learning community programmes.

3.7.3 Regional culture (Socio-cultural environment)

The argument that regional culture or sociocultural environment as a factor that can compromise the implementation of CoP activities also revolves around the notion that CoP is seen as social configuration. In this respect, it is argued that the activities of CoP, are likely to thrive in social

structures where human beings in a society interact and live together (Roberts, 2006). In this regard, the argument is linked to two different societies, one being a society with strong social structures and a socio-cultural environment where togetherness and the value of a community is adored or cherished and the other society which is characterised by individualism. The latter society may not value CoP activities as compared to the former. In providing examples as to which society has a strong social structure and which does not, Roberts (2006) contends that in societies like China, Japan, South Korea, Taiwan and other Pacific-bordering nations, there is a believe that people are fundamentally connected, and duty toward all others is a very important matter. As a consequence, the notion of collectivism is strongly nurtured to accommodate CoP activities. Though the scholar did not make mention of Africa as part of his argument, but I am of the view the spirit of togetherness and collectivism for successful implementation of CoP activities also permeate in many African societies. In African context, the 'Ubuntu' philosophy demonstrates the spirit of togetherness and collectivism. According to Letseka (2011), in applying the 'Ubuntu' philosophy, one's pain is seen as another person's pain and there is also an assumption that one's wealth belongs to all as well as the notion that one's salvation is the salvation of all. In contributing to the debate on this African philosophy, a Ghanaian Philosopher, Gyekye (1997), also argues that a person's identity or personhood is "wholly constituted" by the community or group to which he/she belongs. Whereas the African and the Eastern societies are more oriented toward the group or allocentric, St. Clair and Jia (2005) argue that Western societies on the other hand are more egocentric oriented. The assumption that in Western societies people have an individualistic nature, makes individualism or egocentrism thrive.

The implication of the aforementioned scenarios is that the CoP activities are likely to thrive well in societies that value group, community, harmony, collectivism, and interconnectedness as opposed to societies that are more individualistic in nature. This further implies that learning organisations (schools) that are located in allocentric societies are more likely to benefit from communities of learning activities than their counterparts in egocentric context. Once again, it was necessary in this study to take into consideration the sociocultural environment that characterise the rural accounting teachers learning community programmes.

3.8 Conclusion

The discourse in this chapter thus far has focused on the review of the theoretical frameworks for the thesis. In doing so, I reviewed and discussed two main theoretical frameworks that inform the two main constituents of the study, namely, rurality and teacher learning communities. The first part of the discourse draws on the generative theory of rurality to provide an in-depth understanding of the dynamics of rurality. The argument on the generative theory of rurality has been premised on the fact that challenges facing rural communities require active role of rural people (teachers) as agents in addressing such challenges. The theory, therefore, provided a basis for understanding the rural accounting teachers' collaborative engagement in finding solution to issues relating to their own practice. The second part of the discourse also draws on the community of practice theory which provides a foundation for the understanding of the concept of teacher learning communities. The next chapter of the thesis discusses the research design and methodology of the study.

CHAPTER FOUR
RESEARCH DESIGN AND METHODOLOGY

4.1 Introduction

The preceding chapter on theoretical framework has synopsised the theoretical foundations that inform the study. In doing so, the chapter discussed the theoretical arguments that inform the two main constituents of the study, namely, learning community of teachers and rurality. In this respect, the chapter draws on the generative theory of rurality and community of practice theory as a means of elucidating how the two theories provide a foundation to inform the study. In the current chapter, the methodological orientation that guides the thesis is discussed to describe the strategies employed to generate and analyse data to provide answers to the key research questions the study sought to address. It is this methodological orientation that some scholars describe as the model or blueprint behind the research process (Guba & Lincoln, 2005; Hallebone & Priest, 2009; Saunders, Lewis & Thornhill, 2009). Others have also alluded to the fact that the methodological orientation section of a research details a series of methods employed in conducting an investigation with a focus on how to study the world in which the study participants live (Antwi & Hamza, 2015; Kawulich, 2015).

In the context of this study, the world of rural high school accounting teachers was studied or explored to understand how their engagements in teacher learning community programmes impact on their practice and learning outcome. In this chapter, which focused on the methodological orientation of the study, I discussed the key components that characterise the model behind the research process. Some of the components discussed are the research paradigm, approach, methodology, study population and sampling. Others are data generation methods, analysis of the data generated as well as issues of trustworthiness of the study. Firstly, discussed are what constitutes each of the components and thereafter, the common practices that characterise each component in respect of a research study. Drawing on the common practices, I incorporated the implications of each of the methodological component in this thesis. This, it is hoped would enable readers of this thesis to evaluate the credibility of the entire study. The above components were discussed in the order below.

4.2 The research paradigm

The term paradigm, meaning 'pattern,' has its root in Greek and has over the years been described by different research scholars (Kivunja & Kuyini, 2017). Although many of the descriptions differ in wording, they all appear to communicate a common understanding. Essentially, paradigms have largely been associated with a set of philosophical assumptions and perceptual orientations that are shared by members of the research community as points from which researchers view a phenomenon, particularly when establishing what constitutes nature of reality and knowledge about a phenomenon under investigation (Babbie & Mouton, 1998; Creswell, 2014; Creswell & Clark, 2011; Guba, 1990). A few other descriptions of the concept of paradigms are outlined here. Research paradigm is perceived as "a way of seeing the world that frames a research topic" (Hughes, 2010, p. 35). This results in influencing the way that researchers think about or approach the research topic. Paradigm as a 'worldview' is also simply described as "a basic set of beliefs that guide the actions of a researcher" (Guba, 1990, p. 7). When embarking on any social inquiry, each researcher possesses an understanding of what constitutes knowledge and what is deemed to be true (Chilisa & Kawulich, 2012). It is through the understanding possessed by the researcher that shapes the thoughts and views of the researcher as well as the thoughts and views of other people the researcher researches. Arguing from the point of view of the study focus, which was to explore and understand the meanings the rural accounting teachers bring to the role of TLCs, I briefly looked at a few categories of the educational research paradigms or worldviews with the view of identifying the one within which the study could be located.

In the table below, a few of the philosophical assumptions or worldviews, namely, positivism, interpretivism, critical theory and pragmatism have been outlined with their key features. Even though the study was located in only one of the above paradigms, I deemed it necessary to briefly explain in the paragraph below what the paradigms named above entail. This was done to give clarity to readers as to why the study was fit to be positioned in the chosen paradigm. The widely held worldview of positivism is that there is an assumption that reality exists out there, and that reality is independent of human senses (Richards, 2003). In other words, the positivist educational researchers, believe in realism or what is real, and are therefore, of the view that the world can be studied and predicted with some degree of certainty through research. Interpretivism on the other hand, rejects the dominance of positivism which focuses on single, verifiable reality and rather assumes that realities are multiple and socially constructed or created but not discovered as the

positivists may assume (Grix, 2004; Guba & Lincoln, 2005). Furthermore, the critical theory or paradigm looks at injustices in human societies. In this respect, the critical educational researcher aims at intervening in the injustices in human society and change them for the better (Patton, 2002). In a nutshell, the critical educational researcher does not only seek to generate knowledge of the social world but tries to bring into focus the hindrances that limit human freedom with the aim of effecting emancipatory changes in the situation (Kincheloe, 2008). In addition to the above, the concept of pragmatism as a research paradigm is also premised on the notion that there can either be single or multiple realities, but such realities are open to empirical inquiry (Creswell & Clark, 2011). It is in this context that pragmatists support the notion that reality cannot be determined once and for all but rather it is about what works, useful or the best method is one that solves problems (Pansiri, 2005). The table below provides further information in respect of the above paradigms.

Paradigm	Ontology	Epistemology	Question	Method
Positivism	Hidden rules govern teaching & learning process	Focus on reliable & valid tools to Undercover rules	What works?	Quantitative
Interpretivism	Reality is created by individuals in groups	Discover the underlying meaning of events & activities.	Why do you act this way?	Qualitative
Critical Theory	Society is rife with inequalities and injustice	Helping uncover injustice & empowering citizens	How can I change this situation?	Ideological review, Civil actions
Pragmatism	Truth is what is useful	The best method is one that solves problems	Will this intervention improve learning?	Mixed Methods, Design-Based

Table 4.1 A framework for Educational Research – Philosophical World Views Source: Research paradigms chart. Retrieved from: http://image.slidesharecdn.com

Given the focus of this study which revolves around the quest to explore and understand the multiple meanings, realities or truth that the rural accounting teachers bring to their involvement

in learning community programmes, the study was consequently located in the interpretivists' paradigm. The next section draws on literature on the notion of interpretivism in research to provide detail discussion on what constitutes interpretivist paradigm and its relevance to this dissertation.

4.2.1 The interpretive paradigm

Some literature on interpretivism suggests that it could not be correct for researchers to generally assume that there is a single, verifiable reality that exists independent of our senses and in consequence refuse to adopt any permanent standards by which truth can be universally known (Guba & Lincoln, 2005). To further broaden the understanding or what defines interpretivism, this dissertation draws on a few claims made by Crotty (1998) to the effect that the construction of meanings by humans mostly comes about as a result of their engagements with the world they are interpreting. The scholar claims that human beings engage with their world and make sense of it taking into consideration their historical and social perspectives. Crotty (1998) further posits that primarily, the generation of meanings humans attach to their world is always social and therefore, arises in and out of dialogic engagements with a human community. In such engagement in human community, interpretivism poses questions such as 'why is this done this way or why do you decide to do it that way'? Such open-ended questions generate responses that yield multiple meanings from which a contextual conclusion can be made by both the participants and the researcher to reflect the meanings the research participants bring to the understanding of a phenomenon. It is on this footing that the interpretive paradigm rejects other philosophical worldviews that hold the notion that there is a single reality.

Taking the above argument into consideration, interpretive methodology requires that phenomena of social nature can be best understood through the eyes of the research participants in a specific context and not that of the researcher (Cohen & Manion & Morrison, 2007). In a nutshell, the interpretive paradigm is premised on the philosophical stance that reality is subjective and is constructed through inferences and experiences (Scotland, 2012; Stake, 2010; Tomaselli, 2018). This further implies that the focus of interpretivism is to explore and understand the world of human experience as is the case of this study where my intention as a researcher was to discover the rural accounting teachers' reality through their own views, background and experiences (Creswell, 2007; Yanow & Schwartz-Shea, 2011). To further strengthen the discourse on

interpretivism, Guba and Lincoln (1989) look at the concepts of ontology, epistemology and methodology. The scholars posit that these concepts are connected to the understanding of a research paradigm. The ontological, epistemological and the methodological foundations of the interpretivist paradigm are discussed next.

The concept of ontology looks at the questions, "what is there that can be known?", or "what is the nature of reality?" (Guba & Lincoln, 2013, p. 39). Other research scholars regard ontology as nature of existence (Crotty, 1998), or what constitutes reality (Hammersley, 1992). In a more recent debate on what ontology entails, Antwi and Hamza (2015) also described the concept as the way a researcher defines what is truth and reality. In the interpretivist worldview or paradigm, realities are considered to be multiple and as a result, there is nothing such as the existence of the ultimate truth since what is deemed to be real is subjective and keeps on changing (Bunnis & Kelly, 2010; Guba & Lincoln, 1989). This implies that contextual influence becomes critical when research participants ascribe meaning to the understanding of a phenomenon. To this end the development of subjective meanings and understandings of people's experiences with regard to the comprehension of specific topics are largely premised on their social and historical background (Creswell, 2014). In a nutshell, whereas interpretivism speaks of a multiplicity of what is deemed to be real, the argument on ontology in my view leads qualitative researchers who seek to understand the multiple realities as to the nature of the multiple realities that might exist within the context of the people they research. The next question that follows the above argument is, what unfolds in the process of discovering the nature of reality ontology speaks of? This brings into focus the debate on the concept of epistemology which zeroes in on the process by which a researcher comes to know or arrive at the truth and reality or simply put, how do we know what we know? (Guba, 1990).

The concept of epistemology has also been defined as "the branch of philosophy that studies the nature of knowledge and the process by which such knowledge is acquired and validated" (Gall, M.D. Gall & Borg, 2003, p.13). Drawing on questions of epistemological nature, creates a platform where qualitative researchers are able to debate what is described as "the possibility and desirability of objectivity, subjectivity, causality, validity and generalisability" (Patton, 2002, p. 134). Furthermore, when qualitative researchers interrogate participants on what constitutes truth and how to arrive at that truth, the nature of such truth could be generated or influenced by several factors (Lincoln & Guba, 2013). These factors include "participants' prior experience and

knowledge, political and social status, gender, race, class, sexual orientation, nationality, personal and cultural values" (Lincoln & Guba, 2013, p.40). The above is an epitome of how ontology relates to epistemology. That is on one hand, ontology is premised on the existence of what constitutes knowledge, truth or reality and epistemology on the other hand, becomes a process which leads us to the nature of the knowledge, truth and the reality. In addition to the above, the concept of methodology is also connected to the understanding or explanation of a research paradigm.

Some scholars largely associate the concept of methodology with the method or process of conducting a study or the process by which the world can be studied (Antwi & Hamza, 2015; Kawulich, 2015). Other scholars have simply described the concept as how a researcher goes about the process of knowledge acquisition (Lincoln & Guba, 2013). From the point of view of the interpretivist paradigm, the argument has been that ontology focuses on the existence of knowledge whereas epistemology speaks of the nature of knowledge that exists and the process of arriving at that knowledge. Consequently, it became necessary that the methodological orientation of this study, that is, the method or process of conducting the investigation agreed or complied with the ontological and the epistemological stances of the study. Drawing on the interpretive paradigm within which this study was located, it was established that there are multiple realities, and that the construction of such realities occurs in a discourse of dialogic nature or through interactions. On this basis, the study adopted a case study methodology which sought to explore "the minds and meaning-making, or sense-making activities" (Lincoln & Guba, 2013) that characterises a study of qualitative nature (Creswell, 2014).

Even though much has been said about what the interpretive paradigm does, it is not devoid of limitation. Research suggests that interpretivism plays a vital role in terms of allowing qualitative researchers to understand and describe meaningful social actions through the eyes of study participants. However, the use of interpretive paradigm has been criticised on the basis that it is incapable of yielding theories or findings that could be generalised to larger populations (Grix, 2004). The scholar further claims that the involvement of the researcher with the study participants in the process of exploring and understanding the meanings the participants ascribe to a social phenomenon could also lead to lack of objectivity in the findings that rely on the use of interpretive

paradigm. Contrary to this critique, literature on interpretivism debunks or rejects this claim on the premise that qualitative inquiry primarily demands rigour, precision, systematicity and careful attention to detail and therefore, does not restrict itself to the notion of generalisability (Richard, 2003). To this end, the scholar argues that because interpretivism does not concern itself with generalisation of study findings, it is able to "explore the complexities and conundrums of the immensely complicated social world that we inhabit" (Richards, 2003, p.6). The focus of this study complies with this assertion in that my focus was not to generalise the study findings but to explore and understand the rural accounting teachers' reality as they engage in their learning community programmes.

4.2.2 The interpretive paradigm and how it relates to this study

Having discussed the interpretive paradigm or worldview and its relation to ontology, epistemology and methodology, this section briefly looks at the whole argument thus far in relation to this dissertation. First and foremost, in this study, I embarked on an exploration to understand a community of rural accounting teachers as they engage in learning community programmes to improve their teaching practice and learning outcome. To this end, the study was fit to be located in the qualitative research approach. Being a qualitative study, the quest to explore and understand the meaning the accounting teachers bring to the understanding of the role of learning community of teachers was broadened to accommodate diverse views (multiple realities). This was done in view of the fact that even though a plethora of literature on the role of learning community of teachers had shown positive results in terms of teacher practice and learning outcome, rural accounting learner performance in the context of this study was not up to expectation. It was, therefore, necessary that drawing on the principle of interpretivism, the scope of engagement was widened to accommodate multiple realities the accounting teachers ascribe to their engagements in the learning community programmes within the context of rurality. Ontologically, there was the need to first explore the reality that was there that could be known within the context of rurality and the nature of such reality as per the accounting teachers' interpretation (s) (Lincoln & Guba, 2013). In this respect, the ontological assumptions in the context of the study, necessitated a process of epistemological assumptions which then had implications for following principles such as generating meaning by taking into consideration the diverse backgrounds of the rural accounting teachers. Furthermore, the prior experience and knowledge, personal and cultural values, social status and other contextual background were considered in exploring the meanings the rural

accounting teachers ascribe to their engagements in learning community programmes. The next section discusses the qualitative research approach within which the study was grounded.

4.3 The qualitative research approach

It is necessary to keep in mind that the primary focus of this study was to explore and gain an in-depth understanding of the experiences of rural accounting teachers in terms of the roles of learning communities in their own context towards teacher practice and learning outcome. The intention, therefore, was not to quantify attitudes, opinions or behaviour neither was it to determine cause and effect to predict or describe the distribution of some attribute among a study population as in the case of other research approaches (Bryman, 2012; Creswell, 2014; Merriam & Tisdell, 2016). Given this research focus, the qualitative research approach or strategy was employed for this study. Even though much has been written in the recent past as to what constitutes qualitative research approach, this study firstly draws on a few outstanding scholars whose seminal works had originally focused on naturalistic inquiry or building a theory for the understanding of social phenomena (Glaser & Strauss, 1967; Guba, 1978). In the seminal work of Guba, (1978) which contributed to the understanding of what constitutes qualitative inquiry, the focus was primarily on what is likely to be discovered in a real-world setting if an investigation of social phenomenon is devoid of control and manipulation of a researcher. Other descriptions that have been associated with qualitative research approach include "an approach for exploring and understanding the meaning individuals or group ascribe to a social or human problem" (Creswell, 2014, p.32). In addition, a qualitative oriented study has also been linked to studies that focus on an attempt by researchers to explore and understand the nature of a phenomenon in terms of the meaning research participants bring to the phenomenon within a context (Bryman, 2012; Creswell, 2014; Merriam & Tisdell, 2016; Yin, 2011). For this thesis, I draw on the description provided by Yin (2009) which in my view appears to capture the essence of what constitutes a qualitative research approach. In Yin's (2009) description, qualitative research approach, studies what informs peoples' lives under real-world conditions in which there can be diverse perspectives covering the contextual conditions within which people live. He further argues that such diverse perspectives contribute insights into existing or emerging concepts that may help in explaining human social behaviour through the use of multiple sources of evidence.

In the above description, Yin (2009) argues that a study deemed to be qualitative, involves the studying of the lives of the subjects or participants being studied under real-world conditions. The everyday lives of the study participants are about what goes into what the people routinely engage themselves in within the context which they find themselves. What makes this study conform to the above feature of qualitative approach is the fact that in this thesis, the lives of rural secondary school accounting teachers who have been routinely engaging in teacher collaborative activities were being studied.

Secondly, in making sense of the participants' world, qualitative approach has the ability to reflect the views and perspectives of the subjects (participants) being studied. In this respect, qualitative research points to the direction that events and ideas that arise from qualitative discourse are manifestation of the meanings given to their real-life events by the people who live them (Bryman, 2012; Creswell, 2014; Yin, 2011). This further implies that the meanings and perspectives the study participants in a qualitative research approach attach to their context supersede the values, preconceptions and meanings held by researchers. In this context, the views of the study participants reign supreme. The implication for this in the context of this thesis was that even though a number of studies in the area of learning community of teachers appear to have validated the effectiveness of TLC on teacher practice and learning outcome (see Chapter Two), it was necessary to draw on the above characteristic. That is, to allow the rural accounting teachers through dialogue to bring their own meaning as to the effectiveness of TLCs on their practice and learning outcome. Thirdly, qualitative research covers conditions of contextual nature. This involves the social, institutional and environmental conditions within which people's lives take place. These contextual conditions have the potential to influence how people negotiate meaning in pursuit of any joint enterprise. Once again, the context under consideration in this thesis was rurality. Consequently, it was necessary to draw on this feature of qualitative research approach to explore how rurality as a determinant, influences the meaning the study participants attach to the potency of teacher learning community programmes. In a nutshell, it was worth noting how this context influences the meaning the accounting teachers bring to their collaborative engagements as regards to how learning community programmes shape their practice and that of learning outcome.

Another feature that characterises a qualitative study is its ability to contribute insights into existing or emerging concepts that contribute to the understanding of human social behaviour. Yin (2011)

further feels that, apart from qualitative research being repository of people's daily experiences, observations or feelings within a particular context, a study of qualitative nature also drives the process of thorough explanation of such experiences, observations and feelings to gain in-depth understanding. This process according to the scholar can develop new concepts which can contributes to the understanding of social processes, or the lives people (teachers) live. It could be deduced from the earlier argument that qualitative study is dialogic in nature, and it is such dialogue in my view that produces new concepts and insights to the understanding of a phenomenon. Fifthly, a qualitative research approach draws on multiple sources of evidence such as interviews, observations and documents review in negotiating meaning (Bryman, 2012; Creswell, 2014; Yin, 2011). In other words, data generated from different sources are triangulated to become the source of any meaning making process in qualitative research. The use of different data sources is to address issues of complexity of real-world settings where data is sourced and the diversity of participants from whom data is provided (Yin, 2011). Once again, in the context of this study, I made use of both telephonic individual interviews and WhatsApp-Based focus group interviews in sourcing data from the participants. From the descriptions thus far, it is evident that qualitative research design captures reality as participants experience, perceive or understand it rather than in categories predetermined by the researcher (Check & Schutt, 2012; Creswell, 2014; Stake, 2010; Yin, 2011).

4.3.1 Common practices in qualitative research approach

The five distinctive features discussed above necessitate or give rise to what is known as the common practices in qualitative research (Yin, 2011). These methodological practices include taking steps in strengthening the credibility of the study, clarification of the complexity of data generation units, attending to sampling, incorporating concepts and theories into the study, plan at an early stage to obtain participants' feedback as well as being concerned with generalising the findings of the study (Ball, Thames & Hoover, 2008; Locke & Velamuri, 2009; Maxwell, 2009; Sherman, 2009; Yin; 2009). A detail discussion of the above methodological practices and their implications in this study have been discussed at the respective sections in this chapter. I conclude the entire section of the research approach (qualitative research) adopted in this study, by emphasising the fact that the study focus informed the choice of the qualitative research design in this study. In the next section of the study, I discussed the study methodology.

4.4 The research methodology

Having dealt with the paradigm and the research approach, this section of the study draws on both the ontological and epistemological stances of the study for the discussion of the methodology that shapes the study. The earlier argument on the interpretive paradigm thus far, has been premised on the basis that there is no single reality, and that the construction of multiple realities comes about through the dialogic process or engagement of the researcher with and the research participants. Similarly, the debate on the qualitative research approach which the study adopted concerns itself with the quest to explore and understand the possible meanings research participants ascribe to a social phenomenon. In a nutshell, on one hand there is existence of multiple realities (interpretive paradigm) and on the other hand we talk of how qualitative researchers explore to understand the multiple realities. In light of the above, it is argued that the interpretive paradigm supports the view that the choice of a study methodology must take into consideration the issues of interrogating and exploring the minds and meaning-making or sensemaking activities of the study participants (Denzin & Lincoln, 2011). In this respect, it has been shown that the case study methodology or design that uses methods such as interviews, observation and document analysis become very useful in interpretive qualitative research (Creswell, 2014). Consequent to the above, this study adopted the qualitative case study design. In the section that follows, I discuss what a qualitative case study design entails.

4.4.1 The research design

In this section, I firstly discuss what constitutes a qualitative case study design and its key features. I then engage in a discourse on the relevant situations for engaging or applying the qualitative case study design as opposed to other research methodologies as well as concerns or major pitfalls over the application of the case study design. In discussing the above, I incorporate the implications for this study or how the case study design relates to this study.

First and foremost, the qualitative case study methodology has been described as a research design which focuses on developing an in-depth description of participants' experiences in a phenomenon and in the process, provides an in-depth understanding of the case or phenomenon within its context (Stake, 2010). To further broaden the discourse on what constitutes a case study design,

Yin (2018) describes it in comparison with other forms or modes of inquiry. In this regard, the scholar looks at the meanings of experimental research, historical research and survey research as follows. The scholar firstly, describes experimental research as an inquiry that deliberately separates the impact of 'context' from the phenomenon being studied. The focus of experimental research, therefore, becomes the phenomenon of interest. Secondly, the scholar looks at historical research as a mode of inquiry where the study focus is on the entangled situation that lies between a phenomenon of interest and its context. Such an entangled situation according to the scholar is largely noncontemporary in nature. Survey research on the other hand was described by Yin (2018) as a form of inquiry which attempts to study or deal with both phenomenon and context but the laxity in a survey inquiry is its ability to thoroughly investigate the study context.

Having briefly outlined the above forms of inquiry, a case study design is also described or summarised as "an empirical method that involves or investigates a contemporary phenomenon (the "case") in depth and within its real-world context, especially when the boundaries between phenomenon and context may not be clearly evident" (Yin, 2018, p. 59). In other words, a case study methodology is necessitated by the fact that a researcher wants to understand a real-world case or phenomenon where there is strong possibility that the understanding of the phenomenon of interest involves conditions of context pertaining to the case or phenomenon (Yin & Davis, 2007). From the above description of the case study methodology, it is evident that it does differ from the other modes of inquiry. A case study inquiry may include case studies of programmes, events, persons, social groups and other contemporary phenomena (Hancock & Algozzine, 2017).

The primary goal of this study was to explore participants' experiences of a contemporary phenomenon in a real-world setting. The phenomenon of interest was the accounting teacher learning community which was a current event or programme which the accounting teachers were part of as a means of improving teacher practice and learning outcome. Secondly, my aim as a researcher was that a comprehensive understanding of this contemporary phenomenon needed to take into consideration the real-world context of rurality where the participants experience the phenomenon. The real-world context which is otherwise known as a naturalistic setting according to Yin (2018), simply refers to the context or place within which the study participants live and experience the phenomenon on daily basis. In this regard, at the time of conducting this investigation, a rural education district was selected (a defined space & time). It was on the basis of these two reasons that this study was not associated with experimental research, historical

research or survey research for that matter but rather adopted the qualitative case study methodology.

In addition to the above descriptions of the case study methodology, Hatch (2002) also associates some key characteristics with this mode of inquiry and argues that these characteristics contribute to providing further understanding of the case study design. Firstly, he claims that case study research essentially focuses on a phenomenon such as particular event, program or activity. For example, in the case of this study the programme or the phenomenon under investigation was the learning community of accounting teachers. He further goes on to say that another attribute of the case study design is that the phenomenon under investigation is explored in its natural context, bounded by space and time. Once again, taking the above characteristic into consideration, the investigation of the accounting teachers' experiences in their learning community engagements was grounded within an education district over a specific period of time. The gist of the argument is that context cannot be isolated. That is, the phenomenon of interest is explored in its natural context, which in this case was a rural setting. In addition to the above two features, the case study methodology is regarded as being descriptively rich due to the fact that it draws on deep and varied sources of information or evidence. For example, in this study, I relied on telephonic individual and WhatsApp-based focus group interviews to generate rich evidence to understand the phenomenon under investigation. From both the individual and group interviews, I was able to generate data from the various quotes and narratives in relation to the context of the accounting teachers and this brought to the fore the diverse variables inherent in the teachers' collaborative engagements. Hatch (2002) further argues that case study research design is generally more illustrative than comparative or predictive in that it seeks to identify themes or categories of behaviour and events. To achieve this, the case study methodology requires the researcher to be abreast of the environment under investigation in order to be able to generate and analyse information from multiple sources. Finally, the case study methodology is characterised by the creation of opportunities for the researcher to further explore additional questions through the process of investigating a phenomenon of interest in detail. In this study for example, this feature was demonstrated in my ability as a researcher to probe for further understanding of the phenomenon in both the individual and the focus group interviews.

In addition to the descriptions of the case study methodology and its distinguishing features from other forms of inquiry, Yin (2018) also presents certain conditions under which the use of the case

study methodology becomes appropriate and therefore, advocates that under those conditions, qualitative researchers would have to consider the use of the case study methodology. These conditions include inquiries or research studies that are characterised by "how" and "why" questions as part of their main research questions. In such studies, the use of the case study research according to Yin (2018), enables researchers to make use of probing or follow-up questions that yield a n in-depth description of the phenomenon under investigation. The choice of the case study methodology in the case of this study was consequently informed by the above conditions. For example, my critical research questions of 'what' 'how' and 'why' perfectly fit within the domain of the qualitative case study methodology.

Secondly, the academic asserts that if a researcher has little or no control over the study participants and can therefore, not manipulate the behaviour of the study participants, it would be necessary to employ the case study design. As discussed earlier, a case study methodology primarily focuses on investigating contemporary phenomenon within its real-life context (Yin, 2009). As context plays a crucial role in understanding a particular phenomenon, it could strongly be argued that the need for a qualitative researcher to capture the desired in-depth understanding of the phenomenon would require the researcher's engagement with the study participants to be devoid of manipulation since such manipulation can compromise the study outcome. Once again, my focus as a qualitative researcher was to listen to the experiences of the accounting teachers in relation to their context and not to deliberately manipulate them for information. With this focus in mind, this study was deemed to fit within the boundaries of the qualitative case study methodology. Furthermore, another condition that according to Yin (2018), would necessitate the use of the case study as a methodology is when the study focus is on a contemporary phenomenon. In the recent past, one of the contemporary discourses that generally appears to have characterised the education arena has been the need to improve schools for better learning outcome. In this respect, in developed economies like the United States, Singapore and Norway the contemporary argument has had its core on the claim that the development of teacher learning processes leads to school improvement and that scholars have called for the need for teacher conversations in learning communities (Darling-Hammond, 2017; Postholm, 2018; Salleh, 2016). In the context of South Africa, the debate on the need to improve schools for better outcome has also become a major contemporary phenomenon following the post-apartheid educational reforms (Botha, 2012). The need to improve teacher practice and learning achievement in accounting has also become a key contemporary topic. This has been demonstrated in studies such as the 'accounting community of practice

pedagogy' a course management invention for developing personal competencies in accounting education' and 'drivers of teaching effectiveness: views from accounting educator exemplars in Australia'. Other studies that have also demonstrated this include 'towards a scholarship of teaching and learning: the individual and the communal journey' and 'accounting education in Africa' (Lubbe & Coetzee, 2018; Lucas, 2011; Stephenson, 2017; Wygal, Watty & Stout, 2014). The topic under investigation is teacher learning community where the focus is on exploring the role of TLCs in the teaching and learning of accounting in the context of rurality. The contemporary nature of this topic in no doubt makes it appropriate to fit in the case study methodology. It is on the basis of the above arguments that I adopted the case study methodology for this study. Having dealt with what constitutes a qualitative case study methodology, its features and the conditions that make its application appropriate, the next section discusses both the advantages and a few pitfalls that characterise the use of the case study methodology and their implications for this study.

4.4.2 Advantages and disadvantages of the case study methodology

Among the key attributes of the case study research design is its ability to provide understanding of a particular phenomenon in great depth. In this regard, Leedy and Ormrod (2005) posit that through the case study methodology, an extensive data on the phenomenon under investigation is generated. The generation of such data according to the scholars details the context of the phenomenon, since the contextual conditions or circumstances such as physical environment, historical, economic and other social factors can have bearing on the understanding of the subject of interest. With the above attribute in mind, it is argued that one of the primary advantages of the case study methodology is the depth of analysis it offers (Gerring, 2004). The depth of analysis in this regard takes into consideration the phenomenon under investigation and the specific context within which the phenomenon is experienced by the study participants. It is on this basis that literature on the merits of employing the case study methodology further suggests that if an inquiry seeks to focus on revealing an in-depth understanding of a contemporary phenomenon in a specific context, the case study design becomes appropriate (Baxter & Jack, 2008; Y. Rashid, Rashid, Warraich, Sabir & Waseem, 2019). The depth of analysis in my view is a product of the detail, richness, completeness and wholeness of the qualitative data that the researcher generates or produce from the study participants about the phenomenon or field of interest. In the context of this study, this advantage was demonstrated in the study's ability to elicit research data through

individual and group interviews that reflected the context that surrounds the topic of interest which was the learning community of accounting teachers. This helped to provide a perspective that reflect rural accounting teachers' experiences in terms of the role played by their learning community in enhancing the teachers' practice as well as why the teachers' practice was influenced.

In addition to the above strength of a case study design, Leedy and Ormrod (2005) also argue that the narrow focus of a case study methodology also helps in promoting understanding or informing practice for similar situations. The view of the scholars was that using the case study approach to understand a phenomenon in great depth, particularly phenomenon where little is known, or poorly understood situation is an appropriate means of providing preliminary support for hypothesis for quantitative study. In this study, the focus was narrow in that I embarked on a study of the role of teacher learning community of accounting teachers within a rural setting with a focus on only sixteen teachers. Even though a lot seems to have been written, on what teacher collaborative engagements have to offer in terms of its positive role in teacher practice and learning outcome, no known study had been done in the context of rurality with a focus on high school accounting teachers. Consequently, I employed the case study methodology as a tool in illuminating understanding or informing practices of similar situations in the future. Furthermore, case study methodology provides other great strengths such as, allowing researchers to retain a holistic view of real-life events. Such events include but not limited to the lives of individuals, school performance, small group behaviour, organisational and managerial processes; providing awareness and revealing meaning that broaden the experiences or horizons of readers. They also include ability to contribute new knowledge to existing experience with the aim of improving humanistic understanding as well as enabling a researcher through direct observation in the study context to get close to an area of interest as possible (Merriam, 2009; Stake, 2005; Yin, 2009).

Drawing on the case study design, I was able to access the real lives or situations of how rural accounting teachers collaborate through learning communities to improve their practice and learner attainment. This further helped in providing awareness peculiar to the experiences of rural teacher collaborative engagement in the teaching and learning of accounting. Being an accounting teacher myself, the use of the case study methodology also paved a way for me to advance my understanding of why and how rural accounting teachers engage in collaborative activities. Notwithstanding the strengths that case study methodology brings to the research community, the

usage of the case study inquiry at the same time has been criticised on the basis that findings and recommendations that case study methodology provides are not suitable for generalisation (Stake, 2010). Even though the use of the case study methodology may be characterised by other pitfalls, the biggest concern that most critiques of this methodology have primarily focused on is its lack of scientific generalisability which is mainly attributed to its narrow focus (Solberg Søilen & Huber, 2006). Given the fact that this study was qualitative and positioned in the interpretive worldview, it was not primarily intended to generalise its findings and recommendations. However, the study was essentially to gain an in-depth understanding regarding the multiple meanings that were socially constructed by the rural accounting teachers of the learning community as a phenomenon under investigation (Guba & Lincoln, 2005; Merriam & Tisdell, 2016). In this respect, the notion of the case study methodology not focusing on scientific generalisability was in the first place not what the study intended to achieve and therefore, did not compromise the study outcome. Having dealt with both the strengths and the major weakness of the case study design, the section below also discusses the study population which also includes the process of sampling.

4.5 The study population and sampling process

This section provides information on the study population which is broadened to include what is known as the general, target and accessible population. This distinction is done with the aim of giving clarity on what each of the above variables entails and their implications for the study. The discourse on study population was further extended to the profiling of the context within which the study population was located. This was also done to give readers a comprehensive understanding of the context of the study population. After discussing the study population and its context, the discussion was shifted to the process of sampling which also provided information to readers as to who was included in the data generation process of the study.

4.5.1 The study population

The discourse on what constitutes the study population was looked at from the point of view of the general population, the target population and the accessible population. These three components of the study population are depicted and discussed on the page that follows.

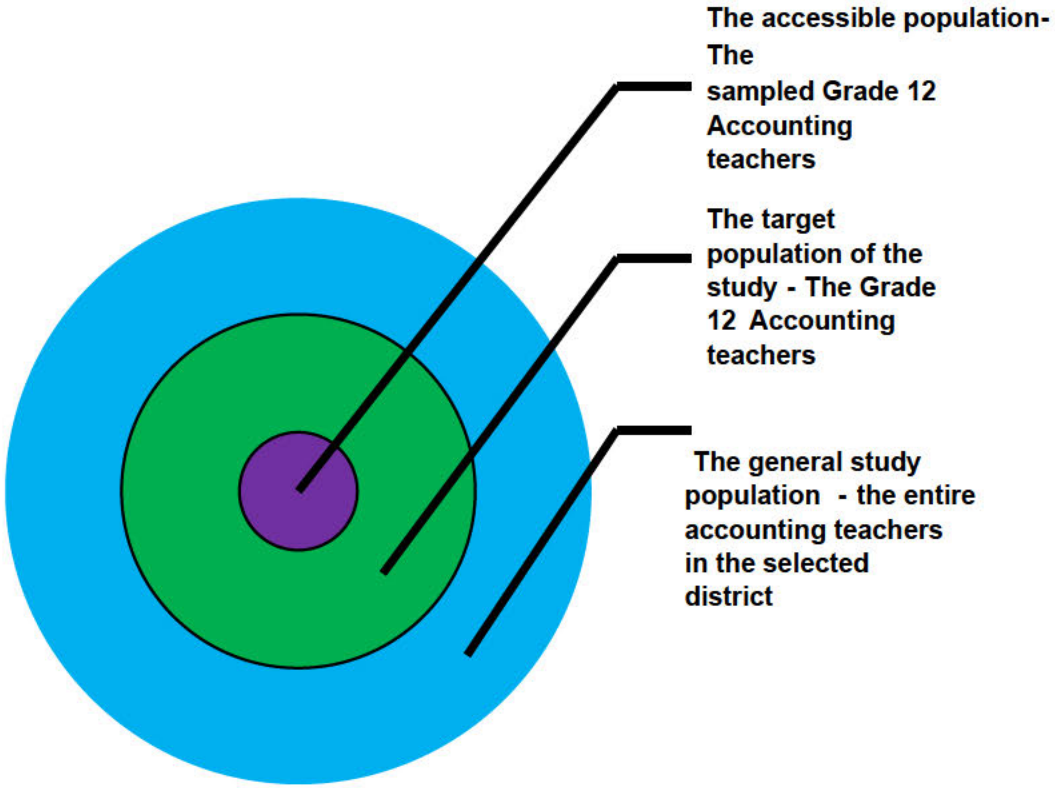

Figure 4.1: Pictorial representation of the general study population, the target population & the accessible population

[Source: A framework by the researcher to illustrate the concepts of general population, target population & accessible population].

A study population evolves from what is known as the general population which, Asiamah, Mensah and Oteng- Abayie (2017) describe as the overall group of potential participants of a qualitative inquiry. The concept of general population has also been described as an entire group of people from whom information or data can be sourced to provide answers to key research questions that drive a study (Banerjee & Chaudhury, 2010). Other literature on study population further posit that participants found in the general population must demonstrate or share common characteristics or attributes that meet the criteria described by the researcher to be included in empirical inquiry (Bartlett, Kotrlik & Higgins, 2001; Creswell, 2003; De Vos, Strydom, Fouche & Delport, 2011). In this study for example, the focus was on exploring rural accounting teachers' experiences regarding the role of TLCs. Therefore, the general population that was eligible to be members of

the study population was the high school accounting teachers in the chosen education district, which in this case was the rural ILembe District of KwaZulu-Natal. These accounting teachers qualified to be included in the general study population because they possess at least some sort of homogeneous attributes as accounting teachers. It is argued that the procedure for identifying and specifying who can and cannot be part of the general population of the study are drawn from the primary characteristic implied by the topic of the study and its focus (Asiamah, Mensah & Oteng-Abayie, 2017). As reflected in the illustration in Figure 4.2, the general population of the study is represented in the section of the framework with a light blue colour. All the accounting teachers in the district are in this section. From the pull of the general population of the study is where the target population of the study also evolves as displayed in the above figure. In the context of this study for example, even though the entire accounting teacher population in the selected education district initially constituted the general study population, not all of them became part of the target population. So, what constitutes the target population?

The group of individuals or participants from the general population who possess specific attributes of interest and relevance become what is described as the target population for the study (Bartlett et al., 2001; Creswell, 2003). Given the description of what constitutes a target population, it is argued that a researcher might not be able to include the entire general population of the study because the inclusion of every member of the population could violate the goals, assumptions and the context of the study (Asiamah, Mensah & Oteng-Abayie, 2017). In the context of this study, even though the study focused on accounting teachers in the selected education district and not teachers of other subjects, not all the accounting teachers in the district became part of the study as participants. The reason for this was that the study primarily focused on the grade 12 accounting teachers in the district who were responsible for preparing learners for the National Senior Certificate examination and also participants in the TLCs. In a nutshell, the target population according to scholars is the refined version of the general population to avoid issues that may compromise the research assumptions, context and goal (Asiamah, Mensah & Oteng-Abayie, 2017).

Drawing on this understanding, the Grade 12 accounting teachers from the education district, became the target population for this study. The target population, therefore consisted of seventy-eight high schools with seventy-eight Grade 12 accounting teachers. Once again, in the illustration

in Figure 4.2, the target population is also represented by green colour. Since I could not engage the entire seventy-eight Grade 12 Accounting teachers because of the large size and the qualitative nature of the study, I drew a sample of the target population that could be accessible (that is, accessible population) using general qualitative sampling methods. It is argued that the accessible population which evolves from the target population is also reached after the exclusion of individuals in the target population who either cannot be accessed or will not participate in the study (Bartlett et al., 2001). The details of the qualitative sampling process which was used to reach the accessible population of the study is discussed next.

4.5.2 The process of sampling

According to the Merriam-Webster Dictionary which describes the concept as "the act, process or technique of selecting a representative part of a population for determining parameters or the characteristics of the whole population.'' Even though this definition appears to capture the essence of sampling, some in the qualitative research arena provide an alternative description of sampling which specifically addresses the core values of a qualitative inquiry. The general literature on sampling, appears to look at the concept from the point of view of who from the target population can provide the relevant data in addressing the research question. On one hand, the concept of sampling from qualitative research point of view, has been described as the selection of specific group of individuals from a target population who serves as data sources from whom data are generated to provide answers to the research questions of a study (Gentles, Charles, Ploeg & McKibbon, 2015). On the other hand, the process of qualitative sampling involves the selection of a portion of the target population that can provide rich description of their experiences of a phenomenon. In doing so, the selected individuals (participants) can furnish detailed information that is rich for the understanding of the phenomenon of interest (Stake, 1995). Drawing on this understanding of sampling, this study employed or sampled its participants, that is the Grade 12 accounting teachers who were part of the accessible population and were in position to provide the relevant information or research data. In the world of research, the discourse on sampling, essentially revolves around two main types of sampling, namely, probability sampling and non-probability sampling (Bryman, 2012). The scholar further argues that even though these two types of sampling can both be used in quantitative and qualitative inquiries; the probability sampling is rarely employed in the qualitative research domain. Consequently, the process of recruiting or

sampling the needed Grade 12 accounting teachers for the study was guided by the non-probability sampling technique which seems to be popular in the qualitative inquiry.

The non-probability sampling employs subjective methods to decide who within the target population can be part of the study participants. In other words, none of the subjects or members in the target population is given equal opportunity of being included in the study (Etikan, Musa & Alkassim, 2016). The study was guided by the nonprobability sampling approach and as a result none of the selected teachers (participants) had equal chance of being selected. Two main techniques according to the above scholars, fall within the ambit of the nonprobability sampling and these include the purposive sampling and the convenience sampling. The final recruitment of the study participants was then informed by both the purposive and convenience sampling techniques. First and foremost, in purposive sampling, the qualitative researcher consciously or purposefully recruits or samples the study participants guided by the assumption that the participants sampled possess certain qualities that contribute in addressing the key research questions In. other words, when study participants are sampled purposively, the process of sampling is informed by the notion that those sampled have the capacity to provide richly-textured information that is relevant to the phenomenon of interest (Bryman, 2012; Bernard, 2002; Luborsky & Rubinstein, 1995; Marshal, 1996).

Given the fact that the study sought to explore the experiences of the rural Grade 12 accounting teachers in terms of the roles of learning community programmes, the purposive sampling process was executed in two stages. The first stage was to sample all the accounting teachers in the chosen education district, that is, both Grade 12 accounting teachers and the non-Grade 12 accounting teachers. In the second phase of the sampling process, I purposefully, sampled or identified all the accounting teachers who were teaching Grade 12. In the literature on purposeful sampling, Patton (2015) argues that when the purposive sampling technique is properly applied, it has the capacity in recruiting information-rich cases for an in-depth study. Information-rich cases in this regard refers to the study participants from whom a researcher can learn a great deal about issues of central importance as far as a phenomenon under investigation is concerned. The scholar goes on to claim that tapping into information-rich cases generate insights and in-depth understanding of a phenomenon. Given this attribute, I felt that the Grade 12 accounting teachers were the ones who

were proficient, experienced and well-informed to provide me with the relevant research data to address the research questions. Going by the purposive sampling technique, 78 Grade 12 Accounting teachers were identified within the iLembe District.

As earlier mentioned, another technique of the non-probability sampling is the convenience sampling and research suggests that it is commonly used together with the purposive sampling (McNiff, 2013). Consequently, the identification of the 78 Grade 12 accounting teachers was followed by using the convenience sampling. Some academics on qualitative inquiry suggests that samples in qualitative research characteristically tend to be relatively small in order to ensure that the depth of the inquiry is not compromised (Luborsky & Rubinstein, 1995; Marshal, 1996). In the context of this study therefore, my aim as a researcher was to engage only sixteen out of the 78 Grade 12 accounting teachers in conversation that would contribute to the in-depth understanding of the phenomenon under consideration. In the convenience sampling technique, individuals in the target population who satisfy certain requirements set up by the researcher such as easy accessibility, geographical proximity, availability at a given time period as well as the willingness to participate in the study are recruited (Dörnyei, 2007). In other words, the qualitative researcher sifts from among the target population with a focus on who is available for participation in the study, and also easy to reach.

Given the fact that the study participants are accidentally selected, this sampling technique is also referred to as random or haphazard sampling (Bryman, 2012). Furthermore, even though in the convenience sampling, members of the target population are sampled based on researchers' personal judgement, the researcher does not do so to compromise the study focus (Miles & Huberman, 1994). Having settled on the convenience sampling technique, I recruited sixteen Grade 12 accounting teachers from the target population of seventy-eight teachers. The sixteen participants were conveniently recruited from sixteen different schools within the iLembe District. I found iLembe district to be more accessible in this study on the grounds of its somewhat geographical proximity, availability of participants at the given time period as well as the willingness of participants from the district to participate in the study. Considering that this study was located

in a remote context, the application of the convenience sampling in particular, afforded me the opportunity to sample accounting teachers who could easily be accessible for inclusion in the data generation process. The accessible population is also represented by the purple colour in the illustration in Figure 4.2. In the section below, I present the area profile of the sixteen schools to provide the full picture of the context within which the sampled schools were located.

4.5.3 Profile of the sampled schools

The profile of the sampled schools offers a framework for readers to understand the general context that appear to characterise the sixteen schools from which the participants were drawn. Furthermore, the argument on the study methodology was premised on the notion that in a qualitative case study inquiry, how participants experience a contemporary phenomenon in its naturalistic setting is explored (Creswell, 2009). Therefore, by providing a framework for understanding the research sites, my view was that the roles of the teachers learning community programmes in the teaching and learning of accounting, were going to be well understood within the context of this study. Another consideration was the fact that, building a framework for the understanding of the study context also provided a basis for the understanding of the interpretations and meanings ascribed to the phenomenon under investigation. All the schools were in the remotest part of the iLembe District and as usual were characteristically confronted with the challenges that literature ascribes to rurality such as inadequate resources, isolation, poverty, backwardness, slow pace of growth just to name a few (See Chapter Two).

Given the fact that accounting had been declared as a failed subject at the National Senior Certificate examination, the sixteen schools had been made to be part of the district ongoing continuing teacher learning community programmes. Nevertheless, some of the sixteen schools had been known to be underperforming in accounting. Due to the remoteness of the sampled schools, almost all the schools had only one accounting teacher who apart from being responsible for preparing the Grade 12 learners for the National Senior Certificate examination, was also tasked to teach accounting in other lower Grades. All the sampled schools were day institutions where learners are taught during the day and thereafter, return to their individual homes. Having dealt with the area profile, the section below now discusses the data generation methods that were used to source data from the sixteen participants who were conveniently sampled from the target population.

4.6 Data generation methods

Empirical data serve as the foundation or the backbone of any inquiry (Bertram & Christiansen, 2014; Yin, 2011). In the context of qualitative investigation, data can be generated from different sources such as; interviewing, observing, collecting and examining materials and feeling (Yin, 2011). In this empirical research, I relied on two data generation methods that fall within the ambit of interviewing namely; individual interviews and the focus group discussions/interviews in providing answers to the key research questions that underpinned the study. The choice of the data generation methods was guided by the key feature that characterises a qualitative case study methodology. In this regard, it is argued that to secure an in-depth understanding of a case, multiple sources of data generation are necessary (Creswell, 2014; Stake, 2010; Yin, 2011). Given the study focus, the choice of both individual interviews and focus group discussions contributed to the understanding of the phenomenon under investigation. I must also mention that the application of both individual and the focus group interviews was preceded by a pilot study where a small number of the study participants was used as a trial in generating some preliminary data. This was done to evaluate the adequacy of the planned methods and procedures of generating the needed data (Polit & Beck, 2017). The two sources of data employed in this study are further discussed below in the order in which they were employed.

4.6.1 Individual interviewing as a means of data generation method

Data availability is essential if any meaningful research or inquiry is to be embarked upon by researchers (Yin, 2011). The next question to explore is, what constitutes data in the research vocabulary? "Data refers to a collection of organised information, usually the result of experience, observation or experiment. This may consist of numbers, words, or images, particularly as measurements or observations of a set of variables" (Yin, 2011, p. 130). Given the qualitative nature of the study, my search for the meaning of data was in line with the qualitative description. In this regard, the study looked at what constitutes qualitative data from the point of view of Punch's (1998) definition. In Punch's description of what constitutes qualitative data, he posits that even though qualitative data revolve around the collection of organised information, as mentioned earlier, what characterises qualitative data is that such data are not usually in the form of numbers.

In this study, I relied on the process of individual (one-on-one interviewing) as the main source of generating the needed qualitative data from the study participants.

The process of interviewing primarily involves a verbal interaction between an interviewer (researcher) and the interviewee (s) who in this case were the study participants (Bryman, 2012; Yin, 2011). In this case, I had the opportunity to engage or interact with the study participants, by interviewing them on the phenomenon under investigation. In doing so, I employed the semi-structured interviewing approach which enabled me to have predetermined questions or interviewing guide (instruments) about the phenomenon under investigation (Cohen, Manion & Morrison, 2011). The semi-structured interviewing schedule/guide as an instrument, was prepared to cover the critical research questions the study sought to answer. Qualitative interviewing is known to be traditionally carried out through face-to face (Novick, 2008; Qu & Dumay, 2011). However, due to the Coronavirus disease (popularly known as COVID-19) which became a global pandemic and subsequently declared as Public Health Emergency of International Concern (PHEIC) in the year 2020, the semi structured individual interviewing was telephonically carried out (Bender, 2020). The pandemic became a threat to school functionality and as a result, school administrators, teachers and staff were encouraged by the United Nations Children's Fund (UNICEF) to take the necessary measures to mitigate infections of the virus in schools (Bender, 2020). Considering the dangers of being with the rural accounting teachers for extended period for face-to-face interviewing during the pandemic, the decision to generate the same information or data telephonically was reached between the study participants and I as a researcher. This decision was also communicated to the Research Ethics Committee of the University of KwaZulu-Natal and approval was granted.

The traditional natural encounter that characterises face-to-face interviewing is believed to have the potential of building and maintaining rapport with interviewees and helps in generating rich in-depth data (Gillham, 2005; Hermanowicz, 2002; Shuy, 2003). Nevertheless, other scholars have argued that when a careful comparison of telephonic and face-to-face interviews are done, there seems to be no evidence to buttress the long-standing claim of scholars who solely prefer the face to-face method of interviewing to the telephonic interviewing (Irvine, Drew & Sainsbury, 2012; Stephens, 2007; Vogl, 2013). In a nutshell, in as much as the status quo regarding qualitative data generation had been face-to-face, sufficient scholarship have over the years surfaced in favour of

the telephonic data generation technique (Glogowska, Young, & Lockyer, 2011; Holt, 2010; Stephens, 2007; Trier-Bieniek, 2012). In the context of this study, the use of the telephonic individual interviewing was overwhelmingly welcomed by the study participants. The study participants freely articulated their views on the research questions, it was less costly, significant amount of time was saved since there was no need to specially arrange venues for the interviews and it was very convenient for the participants. Participants were individually interviewed telephonically and a call recorder app on the same phone was used to audio taped the entire conversation with ease. The recording of the interview process was done in order to have records of the interview transcript for the purpose of data analysis. The choice of the telephonic individual interviewing in this study was largely influenced by the decision to avoid an extended contact with the study participants as per the COVID-19 protocol. Each individual interviewing session lasted for 30-40 minutes. This gave me sufficient time to engage with each participant and sourced the needed data with an interest in understanding the lived experiences of the rural accounting teachers regarding the meaning they ascribe to the phenomenon under consideration (Seidman, 2006). Using the semi-structured interview guide as an instrument also afforded me the opportunity to probe the participants for further details on responses provided when the need arose (Cohen & Crabtree, 2006). Each of the individual interviews was concluded after going through the semi-structured interview guide with the participant and also granting opportunity to participant to ask or share their views on any questions of interest. After building relationship or rapport with the study participants through the individual interviews and hearing what each of them had to say about the research topic, I employed the focus group interviewing/discussions as a confirmability session to further source the collective views of the study participants on the research questions.

4.6.2 Focus group interviewing

Like the telephonic method adopted in the case of the individual interviewing because of the COVID-19 restrictions, the focus group interviewing also adopted a remote focus group approach that was COVID-19 compliant. In this regard, I relied on a WhatsApp-based focus group to source the collective views of the participants on the research questions. In the paragraphs below, I discuss the background of the focus group interviewing approach in general with emphasis on the WhatsApp-based focus group interviewing as applied in this study. I also discuss issues of the

planning stage of the system, the implementation stage as well as the strengths and weaknesses of the WhatsApp-based focus group.

In a focus group interviewing technique, there is a discussion or interaction between a facilitator (researcher) and a group of people (study participants). It is argued that the process involves more than one study participant, usually at least four interviewees and a researcher (Bryman, 2012; Yin, 2011). The interaction that takes place between a researcher and the study participants in the context of focus group interviewing is unique in that such an interaction is focused and aimed at generating data about a specific phenomenon (Bryman, 2012; Yin, 2011). In the context of this study, the interaction that took place between me as a researcher and the study participants was not just an engagement for informal conversation but was purely meant for generating relevant qualitative data for the in-depth understanding of the phenomenon under investigation. Furthermore, commenting on focus group interviewing, some scholars have argued that the approach facilitates the generation of data on collective views and the meanings that lie behand such views (Bryman, 2012; Kidd & Parshall, 2000; Krueger & Casey, 2015; Yin, 2011). This, according to the scholars, assists in generating a wider range of rich understanding of participants' lived experiences about a subject of interest within the shortest possible time. The traditional face-to-face focus group interviewing appears to be the most popular option among researchers. However, some academics have over the years been attaching importance to the use of the telephone for generating collective views from study participants (Holt, 2010; Sturges & Hanrahan, 2004; Tucker & Parker, 2014). Vocabularies such as computer based, WhatsApp-based, telephonic conference call, all of which can be regarded as electronic remote focus group data collection techniques have been used to refer to the focus group data generation technique that does away with the face-to-face medium (Chen & Neo, 2019; Krueger, 2000; Vogl, 2013).

Once again, given the COVID-19 pandemic restrictions, the WhatsApp-based focus group was used as a confirmability session in this study. It is argued that the use of remote focus group through the telephone, online or otherwise becomes necessary if the ability to reach potential study participants is compromised by factors such as busy schedules, financial or policy constraints which would make it difficult for a researcher to engage participants on face-to-face basis (ACET, 2011). In the context of this study, getting access to the sixteen accounting teachers became difficult not because of busy schedule or financial constraints but because of government policy aimed at mitigating the impact of the COVID-19 infections among schoolteachers hence, the use

of the WhatsApp-based methodology. The WhatsApp technology is a mobile application that is available on smartphones, and it is assumed to be used by over one billion peoples across the globe (Colom, 2021; Church & De Oliveira, 2013). Some of the key features of the application include its ability to be used for instant one-to-one or group sharing of text and voice messages, links, images, as well as using the application for both voice and video calls. All the above features according to the above scholars do not cost much except that one gets internet access either through mobile data or Wi-Fi. The WhatsApp application also has a benefit of what is described as 'end to-end encrypted' which simply implies that a third party cannot decrypt or change the WhatsApp message even if they get access to the shared data (Anderson, Zavala, Koss, Castro, Garcia, Lopez & Ernst, 2020). This feature of messages not being able to be decrypted by a third party according to the scholars, becomes ethically essential to both researchers and participants. In the context of this study, the sixteen participants were all scattered in different rural schools, but all the participants have access to smart mobile phones with access to mobile data. Having discussed the background information of the WhatsApp-based focus group interviewing, the paragraph below also discusses the planning stage of the focus group engagements as used in this study.

According to Krueger (2002), the focus group engagement be it face-to-face or otherwise, begins with the recruitment or sampling of the relevant study participants who possess a common interest in the subject of inquiry. In this regard, the study's sample was already in place since I used the same sample of sixteen accounting teachers for the individual interviewing in the focus group. It must once again be emphasised that in this study, the focus group method of generating data was used as a follow-up or confirmability session to gain an in-depth or collective understanding of the participants of the phenomenon under investigation. Even though participants in each focus group can go up to ten, I divided the study participants into three groups with each group consisting of five participants (Bryman, 2012; Krueger, 2002; Yin, 2011). It must be pointed out that one study participant could not participate in the WhatsApp-Based focus group interviewing due to personal reasons hence, the remaining fifteen participants who initially participated in the individual interviewing were divided into three groups for the focus group interviewing. I felt that five participants in a group were more manageable to handle and it is also argued that as a rule of thumb, the needed data in a study could be gathered from two to three focus group sessions (ACET, 2011). Consequently, with the focus group of three sessions as in the case of this study, I felt that this was within the desired recommendation. Since this was a WhatsApp-based focus group

engagement, there was no difficulty regarding getting a specific environment for the interviewing process.

It has also been reported that the overall success of the focus group engagement depends on the combined skillful efforts of both a facilitator and an observer (ACET, 2011; Krueger & Casey, 2000. In this respect, I appointed an observer, who assisted in observing the process and recording key ideas and quotes that emerged from participants' responses. Prior to the focus group discussions, I spent time with the observer to orientate him on the purpose of the focus group engagements, his role and responsibilities and also allowed him to ask any questions of clarity regarding the entire process. I further assured the observer of my responsibility to protect his identity given the ethical requirements of the research. The observer then accepted the responsibility of observing the process. As a researcher, I acted as a facilitator or moderator and was responsible for the successful running of the focus group engagement. Furthermore, the planning process also involved the preparation of a focus group interviewing guide which was in line with the key research questions. Given the qualitative nature of the study, the focus group interviewing also followed the traditions of the qualitative inquiry and therefore, provides a semi-structured setting that enables the accounting teachers in each group to reveal their collective views and perspective on the phenomenon under investigation (Bryman, 2012). Furthermore, the semi-structured interview guide/schedule used in the focus group engagement also accommodated probing questions that led to the development of insights into the research focus. Having decided on the issues of sampling participants, the sample size, number of focus group sessions, recruitment of an observer as well as the preparation of the semi-structured interviewing guide, the next phase of the focus group engagement was the implementation stage.

The implementation phase of the WhatsApp-based focus group interviewing commenced with the creation of three different "WhatsApp chat groups". Five participants were then added to each of the three groups. As a facilitator, I automatically became the main administrator of each group with the ability to manage each of the "WhatsApp chat group". I also added the observer to each group. So essentially, each group actually consisted of seven members. The participants were guided via WhatsApp in terms of the ground rules and set the tone that guided the focus group engagement (Krueger & Casey, 2000). To accommodate all the participants in terms of being able to participate in the engagements because of their individual commitments, the WhatsApp-Based

focus group activities were asynchronous in nature (Anderson et al., 2020; Chen & Neo, 2019; Colom, 2021). The activities being asynchronous allowed the prepared focus group questions to be administered over three consecutive days with participants being able to choose to respond and add on to other participants' views at any period of a given day. As highlighted before, the WhatsApp-based focus group discussions were designed to seek participants' collective views on some interesting insights that had emerged from the key research questions during the individual interviews. In view of this, the prepared focus group questions were also organised in line with the insights that had emerged during the individual interviews. I must also state that these insights were also in line with the three research questions that underpinned the study. As per the ethical requirements of the study, participants were not to incur any financial burden for participating in the study (see Section 4.8.5). To this end, mobile data was offered to all the participants. Some of the participants accepted the offer whiles others indicated their willingness to use their own mobile data. On the first day of the WhatsApp-based focus group discussion, detail information regarding the ground rules as well as other expectations were re-emphasised to the members and the participants agreed to participate in the discussions. I then introduced the activity for the first day for the participants to complete during the day. Because there were three different groups, I worked closely with the observer on each day to monitor responses of the participants. In other words, given the asynchronous nature of the daily activities, as and when the participants from each of the groups come online to respond to a question, the response of the participant was immediately noted and when there was a need for further elaboration, I accordingly interrogated the participants for such elaboration. This assisted in generating additional responses that enriched the data. The process continued over a three-day period. It must also be mentioned that to ensure that data generated was clearly that of the participants own view, I ensure that participants' responses came from the contact number added to the WhatsApp group.

To ensure successful running of the focus group engagement, key practices such as remaining neutral and allowing participants to share their own experience, maintaining rapport with the participants as they share their experiences as well as the ability to analyse participants' responses for probing purposes were adhered to (Breen, 2006; Spradley, 1979; Yin, 2011). In concluding the WhatsApp-based focus group engagements, a summary of the main points of participants' views and expression of gratitude for participants' participation was done in each group chat. The focus group members were further requested to ask any questions that they felt were outstanding. (Krueger, 1998; Nyamathi & Shuler, 1990). At the end of the WhatsApp-based focus group

discussions the process of 'debriefing' the interactions that took place was done by me and the observer. This was done to attend to what scholars describe as a discussion of the focus group session in terms of the themes discussed and the issue of whether the members attended to what was expected of them as well as the emergence of any unexpected findings (Morgan & Krueger, 1998). The WhatsApp-based focus group sessions provided the following strengths and weaknesses.

Even though the study did not follow the conventional face-to-face focus group interviewing, the interaction did provide some strengths that need to be noted. The view of Vogl (2013) suggests that using non-conventional or remote focus group engagements such as the WhatsApp-based focus group used in this study provides an equitable distribution of power among participants. In this study, the focus group members articulated their views on the research topic freely since participants were not physically seated together and as a result there was no shyness among the participants. It has also been reported that if a target population consists of people that frequently depends on technology, then the use of remote focus group interviewing becomes appropriate (Opdenakker, 2006). The rural accounting teachers despite their context largely rely on technologies such as Facebook, Whatsup, and telephone for communication and therefore, they felt very comfortable in sharing their experiences through WhatsApp-based focus group on the research topic. Despite these valuable strengths, the most predominant weakness that appears to resonate in the literature on remote focus group engagements is the inability to access participants' natural environment to build and maintain strong rapport with interviewees (Gillham, 2005; Hermanowicz, 2002; Shuy, 2003). In the context of this study however, I was very aware of the participants' context since I used to visit them at their places of work to talk about the study prior to the COVID-19 pandemic restrictions. Therefore, even though there was no natural encounter or physical contact during the WhatsApp-based focus group engagements, my initial contacts with the study participants had already built a formidable relationship which enhanced the data generation process. The individual interviewing and the remote focus group (WhatsApp-based focus group) interactions produced research data that needed to be analysed in order to attach meanings to the raw data. The next section, therefore, discusses the analysis of the data generated.

4.7 The Data Analysis Procedure

Having obtained the raw data from both the individual telephonic and the WhatsApp-based focus group interviews, the data analysis section details the step-by-step actions or processes I

implemented in making sense of the data. The process of research revolves around 'taking things apart' (analysis) and 'putting things together' (synthesis) (Creswell, 2015; Stake, 2010). In this regard, the generated data was analysed and then synthesized. Analysing qualitative data entails "Organising, accounting for and explaining the data, making sense of the data in terms of the participants' definitions of the situations, noting patterns, themes, categories and regularities" (Cohen, Manion & Morrison, 2011. p.537). The essence of analysing the qualitative data generated from different data sources was to identify patterns of meaning that enabled the dataset to be transformed into findings (Braun, Clarke & Weate, 2016; Patton, 2002). Among the popular techniques in analysing qualitative data are the content analysis and the thematic analysis (Tomaselli, 2018). When the data in the form of the individual telephonic interviews (semi structured) and the WhatsApp-based focus group interviews became available, I chose to draw on the thematic analysis for making sense of the data (Braun and Clarke, 2006). The thematic analysis was a pivotal work of Braun and Clarke (2006) and was first used in psychology. The next paragraph presents what the thematic analysis entails and why it became a choice of method or technique of analysing the generated data.

The thematic analysis is a method for "identifying, analysing and reporting patterns (themes) within data. It minimally organises and describes your data in rich detail. However, frequently it goes further than this, and interprets various aspects of the research topic" (Braun & Clarke, 2006: p. 79). The core of thematic analysis technique according to the scholars revolves around helping researchers in recognising patterns of meaning across a dataset to provide answers that respond to research questions that underpin a study. In recent years, the above scholars have further referred to the original thematic analysis technique as reflexive thematic analysis given the fact that the approach is seen to be theoretically flexible (htpps//: www.psych.auckland.ac.nz/en/about/thematic-analysis.html: Retrieved on February, 2021). What reflexive thematic analysis simply implies is that the approach is not specifically tied to or aligned with a particular theoretical orientation. In other words, the use of reflexive thematic analysis accommodates diverse frameworks, to respond to a number of research questions. Given the flexible nature of the reflexive thematic analysis, its usage in a study is able to suite questions related to experiences of study participants, their views and perceptions of a phenomenon. It is for this reason that I deemed it necessary to draw on the thematic analysis to address the research questions of the rural accounting teachers' experiences in terms of the roles of the teacher learning community programmes within the study context. Another important advantage in the

usage of the reflexive thematic analysis is its ability to accommodate different approaches when developing codes and themes to address research questions. Some of the approaches include an inductive or deductive and also a semantic or latent approach. The approaches that are applicable to this study have been explained under Section 4.7.2. The next subsection firstly details or presents the six-step approach offered by Braun and Clarke (2006), that are used in reflexive thematic analysis as a means of identifying patterns of meaning across a dataset. The six-step approach include familiarisation with the data of the study, the coding process, generation of initial themes, review of the initial themes, the process of defining and naming the themes as well as the process of producing the research report. The second part of my discussion also focused on how each of the six phases was executed in the context of this research report. The discussions below draw largely on the work of the above two scholars. However, in cases where the works of other scholars are used, such have been cited accordingly.

4.7.1 Familiarisation with the generated data

In the above phase of the reflexive thematic analysis, the focus is on getting to know the entire dataset that have been generated by the researcher from the study participants. In other words, this first phase is about acquaintance with the dataset and as a result it is argued that in this phase, the researcher becomes immersed and intimately familiar with the entire contents of the data generated. To do this, the phase involves reading and re-reading of the participants' thoughts and experiences about a phenomenon. In the context of this study the first phase of acquainting myself with the data began at the time I personally engaged the study participants in both the individual telephonic interviews and the WhatsApp-based focus group interviews. I got the opportunity to listen to the participants as they shared their thoughts and experiences with me. I described this as the first layer of immersing myself in the data. The second layer of acquainting myself with the dataset was transcribing the data. The process of transcription involves transforming audio or video, usually from interviews or focus group discussions into text (Davidson, 2009). Even though this process could be given to a transcriptionist or done using an automatic transcription software as claimed by Adu (2018a), I decided to personally do it myself by playing the entire audio interviews and typing them manually. The transcripts from the three WhatsApp group chats were transferred from my personal mobile phone to my laptop and saved as a word document for familiarisation purposes. The process of familiarising myself with both the individual telephonic and the WhatsApp-based focus group transcripts was a tedious process, but it afforded me the

opportunity to further familiarise myself with the responses shared by the participants. The active re-reading and detail transcription of the data revealed the richness and complexity of the data. The process of familiarisation also revealed to me the areas of interest in the data, and this enabled me to note patterns in the transcripts. The view of Johnson (2011) is that if a researcher transcribes his/her own interviews, it helps in getting closer and more familiar with data interpretation and analysis. After getting acquainted with the data generated through the familiarisation with the data, I moved to the next phase of the reflexive thematic analysis which is known as the code generation phase.

4.7.2 The coding phase

In this phase, succinct or pithy labels which are otherwise known as codes are used to identify important features of the data. That is, thoroughly reading the entire dataset and labelling codes in the form of phrases that capture the meanings each aspect of the data communicates. The codes are generated in a way that they are able to address the research questions the study seeks to address. In a qualitative inquiry "a code is also defined as most often a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data" (Saldaña, 2016, p. 4). The scholar further adds that collecting raw qualitative data and attaining refined theme in the end largely depends on a vigorous choice of relevant information from the data, labelling the selected information and grouping the labels or codes into some concepts- generating categories and themes. Braun and Clarke (2006) also argue that the process of coding qualitative data can be done in a semantic or latent approach. The semantic codes according to the scholars capture the surface meaning of the data, or they reflect the explicit content of participants views and thoughts whiles the latent codes capture the assumptions underpinning the surface meanings of the data. Similarly, the flexible nature of the reflexive thematic analysis also allows data analysis to be approached either in deductive or inductive way. Again, in inductive approach, codes development is guided by the explicit content of the data, that is allowing the data to determine the themes to address the research questions whereas in the deductive approach, codes are directed by existing concepts. That is, approaching the qualitative data with preconceived themes based on existing theory or knowledge. Braun and Clarke (2006) also talk about other means managing the coding process which also revolves around the use of technological tools in the coding process. In this regard, computer software programmes such as NVivo, Dedoose and also manual qualitative analysis tool are used for coding purposes

(Saldaña, 2016). The Microsoft Word is also used as an electronic tool in managing the coding process (Adu, 2017; Saldaña, 2016).

In the context of this study, the study focus was not to develop my own framework, hence, I adopted the deductive approach in developing my codes. That is, I relied on the existing concepts in the literature to guide me in the developments of my codes. Furthermore, the study employed both the semantic and the latent orientations in the coding process. In cases where participants' views and thoughts were explicitly communicated, the semantic orientation guided the coding process. However, in rare cases I had to draw on the latent approach in the coding process. In managing or executing the actual coding process, I relied on the Microsoft Word as an electronic tool (Adu, 2019). I did this by coding participants transcript individually in the case of the individual telephonic interviews and same process was employed in the case of the WhatsApp-based focus group interviews. Using the Microsoft word, the coding process was done by firstly typing the research question and secondly highlighting salient parts of the transcript that responds to the research question. I then came up with a number of succinct labels (codes) at the end of each process (Adu, 2017; Saldaña, 2016). The view of Adu (2019) is that having the research question before each generated code reminds the researcher as to what a particular code responds to. In this regard the research question before the code is described as 'anchor' code. This process was followed and in the end a number of labels or codes were generated. I must also mention that I chose to use the Microsoft Word as a tool because I was more familiar with it, and it made more sense to me. The end of the coding process was followed by the third phase of the reflexive thematic analysis known as the generation of initial themes.

4.7.3 Generation of initial themes

Once codes became available from both the individual telephonic and the WhatsApp-based focus group dataset, I embarked on the process of transforming the codes into relevant themes that could address the research questions. Braun and Clarke (2006) posit that the process of generating initial themes revolves around the examination of the generated codes together with the collated data for the purpose of finding patterns of meaning to address the research questions. Once again, the deductive, semantic and latent approaches of the reflexive thematic analysis was used in the process of developing the initial themes. To achieve this, the generated codes were sorted using the Microsoft Word by firstly highlighting all codes generated under a particular research question

in the transcript of all the study participants and clicking on the A-Z icon on the Microsoft Word (Adu, 2019). The codes were then sorted alphabetically. This same process was followed, and I ended up sorting all the codes as per the various research questions. Once the codes were sorted alphabetically, the second step was to cluster the codes into what is known as categories based on similarities of the codes. In clustering the codes into categories, I assessed the key features of each code before me, studied commonalities among the codes and subsequently grouped them as per their shared characteristics (Charmaz, 2014; Creswell & Poth, 2018; Saldaña, 2016). In a nutshell, the clusters of codes became categories. At this point the categories were further studied and codes that could be combined or consolidated were put together to become one code. Themes are short statements that capture the essence of particular codes in a category to address a particular research question. To sum up the discourse in this section, the generated codes produced categories based on their similarities and from the categories initial themes to address the research questions were developed.

4.7.4 Review of initial themes

This phase of the reflexive thematic analysis involves a thorough studying of the initially developed or generated themes against the dataset with the aim of establishing the view that the themes tell a convincing story of the data and also respond to a particular research question in the study (htpps//:www.psych.auckland.ac.nz/en/about/thematic-analysis.html Retrieved on February, 2021). In the context of this study, the application of the above process led to a point where some themes had to be split, others combined, and some initial themes had to be discarded due to their irrelevancy in addressing the research questions (Braun & Clarke, 2006). In a nutshell the process of reviewing the initially generated codes helped me conclude on themes that were useful and accurate representation of the dataset and also better address the research questions that underpinned the study. In total, the above process yielded six main themes and five sub-themes that were relevant in addressing the key research questions (see Chapter Six). Once I became satisfied with the review of initial themes, the process moved to the next phase which was the definition and naming of themes.

4.7.5 Defining and naming themes

The process of defining and naming themes became relevant after the review process of the initial themes produced a final list of themes and sub-themes. Braun and Clarke (2006) argue that defining and naming themes involves carefully analysing the generated themes, determining the scope of each theme and in the process knowing the story each of the themes communicates. In this phase, what each theme was about, was determined and this also enabled me to establish how the theme was going to help in understanding the data and subsequently addressing the research questions. In total six main themes and five sub-themes were defined and named for the purpose of producing the research report. The various actions implemented from the first phase of data familiarisation to this fifth phase of naming and defining themes resulted in the final stage of producing the research report that has been detailed in chapter six. In the section below, I discussed the final or sixth phase of the reflexive thematic analysis.

4.7.6 The writing up phase

At the writing up phase of the thematic analysis, the process of writing the overall research report began. This was done by drawing on the final themes derived from the data generated from both the individual telephonic and WhatsApp-based focus group interviews. The writing up phase was guided by the traditional model of presenting qualitative research findings proposed by Burnard (2004). Drawing on this model, the actual report writing phase of the study consisted of two stages. The first stage presented only the raw data generated from the study participants. The second stage however, engaged literature and theoretical frameworks in making sense of the generated data. The product of the different phases of the reflexive thematic analysis is presented in chapters five and six of the study.

4.8 Issues of trustworthiness

Achieving trustworthiness in qualitative research hinges on what scholars describe as; credibility, transferability, dependability and confirmability of a qualitative data (Lincoln & Guba, 1985; Williams & Morrows, 2009). The four strategies of achieving trustworthiness of a qualitative data are discussed below.

4.8.1 Credibility

The view of Schwandt, Lincoln and Guba (2007) suggests that if confidence can be placed on the veracity of research findings, credibility must be established. The scholars further claim that since the ontological position of qualitative enquiry is premised on multiple realities, the truth of the research findings as far as credibility is concerned should then make room to accommodate the multiple truths held by the participants. In this regard the credibility test seeks to ask whether there is a correspondence between the participants' perceived social constructs and the way researchers portray their viewpoints. To achieve credibility of the research findings, it is further argued that the concept of member checking can be employed (Schwandt, Lincoln & Guba, 2007). In member checking the researcher takes the data or the interview transcripts to the research participants for them to check it and validate its veracity as far as the views they expressed during the interviews are concerned. To achieve this in this study, the interview transcripts, both the telephonic individual and the WhatsApp-based focus group interview transcripts were sent to the various participants for them to have the opportunity to study it and accordingly provided their input as to whether the accuracy of the data reflects their lived experiences. Furthermore, credibility was enhanced in this study by triangulating participants' responses in both the individual interviewing and the group interviewing to test the veracity of the findings (Patton, 2002).

4.8.2 Transferability

The transferability of a research findings deals with the fitness of the findings in contexts outside of the study situation (Lincoln, 1995). Transferability in qualitative research finding, employs the concept of 'thick description' where the researcher gives a detail description of research participants behaviour, lived experiences as well as their context so that behaviour and experiences of the research participants become meaningful to an outsider. When such descriptions are provided by the researcher, readers of the research findings are able to make judgement regarding the transferability of the research findings (Lincoln & Guba, 1985; Zhang & Wildermuth; 2009). To achieve the transferability judgement a detail description of the research context, participants and the entire research process have been provided in the relevant chapters of the study (see Chapters Four and Five).

4.8.3 Dependability

For the findings of a qualitative research to be dependable, it is argued that the entire data generation process must be consistent so much so that unnecessary variations in the approach of generating data are avoided (Yin, 2011). If consistency is achieved in the data generation process, the findings of the research are likely to be repeated if the same study is embarked on in a similar setting. Among the strategies to achieve dependability in qualitative research is to embark on audit check where the methods of data generation, analysis and interpretation of the data are well documented so that the process can be auditable for another researcher to understand the audit trail (Schwandt, Lincoln & Guba, 2007). To achieve dependability in this study, the methodology section of the study has detailed the various steps of the entire research process.

4.8.4 Confirmability

This deals with the extent to which the study outcomes can be attributable to the subjects (participants) and the context of the inquiry rather than the prejudices or perspectives of the researcher (Schwandt, Lincoln & Guba, 2007). It is argued that to produce research findings which is devoid of biases, the ethical responsibility of the researcher must come to the fore. In this regard, Lincoln and Guba (1985) once again argue that researchers need to be truthful in interpreting data by way of applying respectful attitudes to research participants' views. To comply with the confirmability requirements, the interview transcript was sent back to the various participants for them to have the opportunity to study it and accordingly provide their input as to whether the data accurately reflected their experiences and the views they had expressed.

4.9 Ethical consideration

Given the fact that human beings are mostly the objects of study in the social science research arena, scholars have argued that the research process takes into consideration issues of mutual respect, acceptance and co-operation between the researcher and the different people involved in a study (de Vos, Strydom, Fouché & Delport, 2011). In this regard, Schumacher and McMillan (2010) state that research ethics primarily focus on what is normally proper and improper when engaged in a research study. This implies that researchers should comport themselves with utmost respect and should not attempt in any means to prioritise data generation at the expense of those

involved in the study. For ethical consideration, ethical issues such as permission to conduct the study from relevant institutions like the University of KwaZulu-Natal research committee and the research office of the KwaZulu-Natal Department of Basic Education were requested. The request was made with detail research proposal that clearly stipulated the nature of the research and its focus and methodology. The two institutions subsequently granted ethical approval which enabled me to gain access to the research site and the participants for data generation. Prior to informing the KwaZulu-Natal Department of Basic Education, I had informally engaged principals of schools from where the study participants were drawn about the study and extended the same engagement to the study participants themselves about requesting them to be part of the study. Upon receiving approval from the KwaZulu-Natal Department of Basic Education, I immediately sent a formal application to the principals of the sampled schools requesting their permission to include their teachers or schools in the study. The principals of the sixteen schools gladly granted their permission for their schools or teachers to participate in the study. Following the principals' approval, I further engaged the study participants in writing. Babbie (2007), asserts that an essential ethical rule that characterises social research is its objective of not harming the study participants. Consequently, in seeking the participants' consent, the study focus, its nature, my commitment to safeguard their anonymity in participating in the study and assurance that they were not going to be harmed (non-maleficence) in any way for their participation in the study were highlighted. I also informed them that as per ethical requirements, there was no financial loss or gain in participating in the study (Grinnell & Unrau, 2008). Participants were further informed that their participation was voluntary and that they were at liberty to withdraw from participating in the study if they deemed it necessary to do so (autonomy of participants) (Rubin & Babbie, 2005).

4.10 Conclusion

The chapter has provided a detailed methodological approach in line with the study focus of exploring for an in-depth understanding of the role of teacher learning community programmes in the teaching and learning of accounting in the context of rurality. I began the chapter by zooming in on a world view known as interpretivist paradigm which characteristically concerns itself with exploring for understanding of social phenomena. This follows a discussion of the qualitative research approach which goes hand in hand with the chosen paradigm. The chapter also discussed the case study methodology which was used to describe the roles of learning communities as a contemporary phenomenon. The study population was then discussed together with the sampling

process which facilitated the recruitments of the study participants. Through its structure and content, the chapter has provided a detailed discussion of all the methodological issues expected of a thesis. In the chapter below, I present the findings (data) that emerged from both the semi structured telephonic interviews and the WhatsApp-based focus group interviews.

CHAPTER FIVE

PRESENTATION OF FINDINGS

5.1 Introduction

In the preceding four chapters, I discussed the orientation of the study, reviewed existing literature that informs the study, talked through the theoretical frameworks as well as the methodological orientation of the study. The current chapter on the other hand, serves as a first level of discussions and analysis of the findings of the study. Being the first level of discussions and analysis of the findings of the study, I solely present in this chapter the data generated from the study participants during both the individual interviews and focus group discussions. The idea of presenting only the data of the study was guided by the traditional model of presenting qualitative research findings proposed by Burnard (2004). The core of the traditional model according to Burned (2004) is that instead of consolidating data from participants and relevant literature and theory in the same chapter, they are separately presented. Therefore, I felt that by detaching the presentation of the data chapter from the discussion and analysis of the findings chapter, there would be enough space for me to present participants' views. In using the above model, I present data under thematically developed themes using verbatim quotations from both the semi-structured and WhatsApp-based focus group interviews.

The presentation of the data was further guided by the claim that there is always the need to inform readers of a research report as to the type of data presented and the step-by-step processes implemented in doing so (Smith, Flowers & Larkin, 2012). In view of this, I outline how this chapter unfolds. The first section of the chapter chronicles the nature of data presented. In this regard, information on the sources of the data, how the data was generated, the demographic data of the study participants as well as the demographic information of the study context are discussed. In the second section, a highlight of how the data was thematically presented is briefly provided. This second section was brief because the details of the section was exhausted under the methodological orientation chapter of the study. The first and the second sections were also followed by the last section of the chapter which also draws on the procedure discussed in the methodological orientation chapter to finally present the developed themes. The discourse on the above three sections were guided by the following critical research questions of the study.

- What are teachers' experiences regarding the role of Teacher Learning Community programmes in the teaching and learning of accounting in the context of rurality?
- How does the context of rurality interact with Teacher Learning Communities in hindering or supporting their roles?
- Why does the role of Teacher Learning Community influence rural accounting teachers' practice?

5.2 The nature of data presented

The purpose of the study was to explore the lived experiences of a group of secondary school Grade 12 Accounting teachers in a selected rural education district in terms of the role of TLCs in the teaching and learning of accounting. At the initial stages of the study, the idea was to source data from both document analysis and in person interviews as means of understanding the lived experiences of the study participants in relation to the study purpose. However, the prevalence of the Novel Coronavirus Disease, otherwise known as COVID-19 which became a global pandemic, made it impossible for me to visit the study participants since they were not comfortable in hosting me at their respective workplaces. Consequently, the decision to rely on interviews as sole means of generating data for the study became necessary. I made use of both individual and focus group interviews, with the individual interviews being the main source of generating the needed data for the study. The focus group sessions on the other hand, were used as a follow-up interview to seek collective views of participants on matters that arose from the individual interviews. Even though the traditional in person interviews appear to be the most popular option for qualitative researchers, some scholars over the years have also been attaching importance to the telephone as a tool for the purpose of generating empirical data. Given the COVID-19 pandemic, a decision was arrived at to rely on the telephone for the data generation (Bender, 2020; Novick, 2008; Qu & Dumay, 2011; Vogl, 2013). The semi-structured individual interviews were telephonically done, and the focus group interview was a WhatsApp-based. Since the lived experiences of study participants do not occur in a vacuum, it is prudent that researchers endeavour to communicate information in relation to the situation and setting that characterise the phenomenon of study (Adu, 2019; Creswell & Poth, 2018). The scholars argue that when such information is systematically shared, the study audience get a thorough understanding of the predominant characteristics of the context of the data. This in

turn enhances the credibility of the study findings. In light of this, I share some of the key contextual information that I thought were connected to the phenomenon of study. Inasmuch as the sharing of such details was crucial, the process was carried out in such a manner that it did not compromise the privacy and confidentiality of the participants (Adu, 2016). The context of the data in terms of the study participants through whom the data was sourced, their location as well as the time the data was generated are detailed in the sub-sections below. Furthermore, in line with what the above scholar advises, participants' names and their places of work have for the purpose of confidentiality and ethical consideration been pseudonymously presented.

Table 5.1 Demographic information of the participants

Name of Teacher	Age in Yrs.	Name of Sch.	Grade (s) Taught	Years of Experience	Highest Qualifications
Mr Kheswa	35	Eskhaleni Sec.	12	7	BComm/PGCE
Mr Hlabisa	40	Ubizo Sec Sch.	12	15	BEd
Ms Dlamini	35	Christian Academy Sec.	12	10	BEd
Mr Mhlongo	44	Zululand Sec.	12	8	ACT/Dip
Mr Wilson	45	Soweto Sec.	12	20	BComm/PGCE
Ms Ntuli	34	Ngwelezani Co	12	9	BEd
Mr Nelson	38	Gqeberha Sec	12	5	BEd
Ms Florence	33	Children of the Future	12	8	BEd

Demographic information of the study participants continued.

Name of Teacher	Age in Yrs.	Name of Sch.	Grade (s) Taught	Years of Experience	Highest Qualifications
Ms Zwane	46	Morning Star Sec sch.	12	15	BEd Hons
Ms Rosemond	35	ILembe Sec sch.	12	12	BEd
Mr Mthethwa	30	KwaMethethwa Sec sch.	12	6	BEd
Mrs Shange	45	Hambanathi Sec sch.	12	18	STD/ACE
Mr Nene	37	KwaZulu Sec Sch.	12	11	BTech
Mrs Gamede	48	St. Mary's Sec	12	20	BEd
Ms Hlubi	36	Ndwedwe Comb sch.	12	8	BEd Hons
Ms Ngwenya	50	Phezulu Sec	12	21	BEd Hons

The demographic data detailed above provides information that serves to point out some of the key distinguishing characteristics of the study participants. These include the total number of participants through whom the data was generated, their ages, names of schools (not real name),

grades taught, years of experience as well as highest educational qualifications. Both the male and the female participants were recruited for the study using the convenience sampling technique (Bryman, 2012; Dörnyei, 2007). The gender representation enabled me to hear the voices of both the male and female teachers in relation to their lived experiences as they participate in the accounting teacher learning community programmes. Having dealt with who the study participants were, another step I embarked upon as a means of enhancing readers' understanding of the eventual findings of the study was to provide comprehensive information about the timing of the study (Adu, 2019). In doing so, I provided information about the nature of participants' schools and the status of accounting in terms of learner enrolment at the time of the study.

Table 5.2 Demographic information of selected schools and the status of learner enrolment

Name of School	Quintile	Grade 12 Learner Enrolment in Accounting		
		2017	2018	2019
1. Eskhaleni Sec. School	3	10	11	10
2. Ubizo Sec. School	3	20	21	12
3. Christian Academy	1	33	08	19
4. Zululand Sec. School	1	04	05	06
5. Soweto Sec. School	2	21	11	18
6. Ngwelezani Combined Sec.	2	19	10	11
7. Gqeberha Sec. School	1	Nil	Nil	04
8. Children of the Future Sec	2	05	15	10

Demographic information of selected schools and the status of learner enrolment cont.

Name of School	Quintile	Grade 12 Learner Enrolment in Accounting		
		2017	2018	2019
9. Morning Star Sec	3	30	19	10
10. ILembe Sec. School	1	11	10	10
11. KwaMethethwa Sec. School	2	16	19	20
12. Hambanathi Sec. School	2	07	08	05
13. KwaZulu Sec. School	2	39	09	07
14. St. Mary's Sec. School	3	16	17	12
15. Ndwedwe Combined Sec.	3	28	13	22
16. Phezulu Sec. School.	1	20	12	11

Source: The 2017-2019 National Senior Certificate Results: School Subject Report.

It must be noted that enrolments in the respective years were based on learners presented for the South African National Senior Certificate Examination. Gqeberha secondary school on the table presented learners for the first time in 2019, hence the nil figures in the preceding years. The table above provides information relating to the locations (setting) of the participants and the timing of the study. With regard to the location of the participants, the demographic information detailed firstly the pseudonymous names assigned to the participants' schools together with their respective quintiles. The quintile system is a key indicator in the South African public ordinary schools which points out how well resourced a school is and its proximity to an urban area or amenities. Quintile 1 schools are considered as being the poorest with very little resources and quintile 5 schools are seen to be the most economically advantaged with sufficient resources (Hall & Giese, 2008; Republic of South Africa, 2014). Schools that fall within the category of quintiles one and three are by law given the status of non-fee paying and therefore, receive more state funding per learner

to assist in financial obligations of the schools (Ogbonnaya, & Awuah, 2019). The study was located in a rural setting and all the selected schools as per the biographic data fall within the categories of Quintiles 1 and 3. The biographic data further provides patterns as to the status of accounting at the time of the study. It was evident from the biographic data that over a three-year period, even though the accounting teachers have been involved in learning community programmes to improve their teaching practice, there seemed to be very low learner enrolment in the subject. This phenomenon was perhaps one of the rationales which necessitated the continuing implementation of TLC initiatives as means of improving teacher practice and also improving learning outcome.

5.3 The step-by-step procedure implemented in presenting the generated data

As Smith, Flowers, and Larkin (2012) put it, there is always the need to inform readers of a research report regarding the procedure implemented in presenting the generated data. This section draws on the detail procedure implemented in Section 4.7 of the methodology chapter to present the data generated so as to provide answers to the research questions. In this regard, the Section 4.7 of the methodology chapter made use of the six-phase approach of the reflexive thematic analysis technique in making sense of the data (Braun & Clarke, 2006). Using the reflexive thematic analysis, a number of codes were generated under each critical research question. The generated codes under the first research question were consolidated into three main categories that subsequently yielded the development of three main themes with four sub-themes. Data presentation under the first research question was consequently done under these main themes and sub-themes. In addition, the generated codes under the second research question were consolidated to form one main category which was later used to develop one main theme. This theme was then explained with data extracts using four sub-themes. A Similar process was followed under the last research question, and this eventually led to the development of two main themes. In a nutshell, the outcome of the six-phase approach of the thematic analysis yielded six main themes together with eight sub-themes that were used to respond to the key research questions. The six-phase approach of the thematic analysis was also applied in making sense of the WhatsApp-based focus group interviews transcripts. Furthermore, the WhatsApp-based focused group was only used for the sake of seeking clarity or more information on some of the already developed themes.

Consequently, in cases where the WhatsApp-based focus group was used, it was used in line with the already developed themes.

5.4 Presentation of the developed themes

Prior to the presentation of the developed themes, this section is used to signpost the data source (s) that I relied on at each stage of the data presentation. Firstly, it must be emphasised that the semi-structured telephonic interviews served as the main data source of the study but was however, supported by the WhatsApp-based focus group interviews. Accordingly, in cases where all the study participants agreed in their responses to a particular research question, the data presentation was done by drawing only on the semi-structured interview data. Secondly, I must also mention that the WhatsApp-based focus group was primarily used at the end of the semi-structured interview process as a follow-up session either to seek clarity on issues where the participants differed in their responses or to get more information on a particular research question. Consequently, in cases where there are opposing views from some participants in terms of their responses to a particular research question, data extracts used as evidence were firstly extracted from the semi-structured interviews. This was done to demonstrate any differences in opinion after which the data extracts in the focus group interviews were also used in either supporting or refuting an earlier view of the participants in order to arrive at a collective view. In a nutshell, there are cases of the data presentation where I drew only on the telephonic semi-structured interview data and there are also cases where both data sources were employed.

Drawing on the traditional model of presenting the findings of a qualitative research, the following six thematically developed main themes and eight sub-themes, that respond to the critical research questions outlined in Section 5.1 are presented. The six main themes in the order of their presentation include (a) the benefits of face-to-face teacher engagement in learning communities (b) the contemporary benefits of learning communities in rural setting and the (c) the synergy between face-to-face and contemporary benefits of learning communities. The third main theme presents four sub-themes namely, (i) teacher understanding of the subject matter knowledge and improved learning outcome, (ii) managing reforms in the accounting curriculum, (iii) a tool for facilitating school improvement strategy and (iv) nurturing teacher leadership in the accounting classroom. The above main themes and sub-themes directly respond to the first critical research question. In addition to the above main and sub-themes is the fourth main theme which also addresses the second research question. This theme was also developed as, (d) the interplay between rurality and learning community programmes. The understanding of this theme also draws on four sub-themes that comprise: (v) infrastructural deficits in relation to learning communities,

(vi) socio-economic factors in relation to learning communities (vii) resilience, respect and commitment to common agenda and (viii) togetherness among the accounting teachers. The last two main themes conclude the data presentation chapter and accordingly respond to the last research question. They include (e) shaping teacher practice through learning community programmes and (f) enhancing learning communities for better outcomes.

5.4.1 The benefits of face-to-face teacher engagement in learning communities

During the semi-structured interviews, the participants articulated a number of views to demonstrate that their engagements in learning communities for sharing resources, expertise and support have traditionally been through physical or face-to-face engagements. The face-to-face engagements according to the participants take diverse modes where teachers get the opportunity to meet one another in person on a particular platform for developmental purposes. The opinions of three of the participants that sum up participants' voices in regard to the various modes through which such face-to-face learning community activities take place are detailed below in the following interview transcripts. The first view was shared by a participant by the name of Mr Hlabisa who argues that face-to-face rural accounting teacher engagements takes the mode of formation of subject committees, twining of schools and formation of clusters at both the ward and district levels. The details of Mr Hlabisa's view are as follows:

> *Within the school, we have something called subjects committee where all accounting related matters are handled by the subject head and other experienced teachers. I will say that is the very first platform where accounting teachers meet. We also have twining with neighbouring schools where networking is also done. In our case we have two or three schools we twin with. In addition, we have a cluster at both the ward and the district level. The intention of all these platforms is information sharing and networking so that you know what the person next to you does and that person knows what you also do and then you get a better approach in teaching. Most of the time, you need to share challenges and then we share how you address those challenges, so I found them being helpful in that sense. They are developmental so, the mere fact you participate in them, you are growing as a result. I personally get motivated on daily basis and then it makes me a better accounting teacher going forward* **(Mr Hlabisa from Ubizo Sec School).**

Mr Hlabisa has indicated that formation of subject committees at the school level, brings accounting teachers together during departmental meetings where both novice and experienced teachers get the opportunity in such meetings to engage one another. Teachers also get the opportunity to be developed on departmental related matters such as content delivery and other general matters that need the attention of senior teachers in the department. Furthermore, his views highlight how arrangements in twinning and clustering of schools also bring the rural accounting teachers from neighbouring schools together in one venue where again content related matters and improved classroom practices are shared. In addition to the above views, a participant from Zululand Secondary School shared views on the importance of teacher participation in departmentally facilitated development and methodology workshops organised under the auspices of the Accounting Subject Advisor. The participant articulated the importance of such workshops as follows:

> *We engage in programmes like teach a teacher, workshops organised by the district supervisor (Subject Advisor) or sometimes it is just a workshop conducted by facilitators still appointed by the district supervisor. We also have another type of engagement known as the Just in Time (JIT) workshop. In all these engagements, we usually look at different topics and how do we go about unpacking or introducing the topic or dealing with the topic, what are the different methods and techniques, or the easy ways of delivering or teaching a particular section of accounting. We also deliberate on what could be the key concepts, areas of concern as well as things to focus on. As an individual teacher, my development in these engagements is evident in my results for the past three years where I have managed to get 100% pass rate for three consecutive years. I see myself to be far better than the person I used to be in the past because of these engagements (***Mr Mhlongo from Zululand Sec. School).**

Once again, Mr Mhlongo's views are no doubt, a demonstration of how face-to-face learning community engagements create opportunity for rural accounting teachers to be empowered on contents that teachers might be struggling to teach at their respective schools. Similar to the view shared by Mr Mhlongo, a participant by the name of Ms Ngwenya also recounted how the rural accounting teachers are clustered in learning community engagements for development in sections of the accounting curriculum that teachers find difficult to handle. The participant had the following to say:

I have had the opportunity to be part of developmental workshops such as cluster engagements. For example, we sometimes get the opportunity to be clustered according to the performance of the school. In this regard, sections of the accounting syllabus that are normally difficult for learners are taught. On the part of teachers, they want to assist us with easier methods of teaching the topics because although we are accounting teachers and we have qualifications, sometimes you cannot see the alternative methods and that is what they are teaching us in such engagements. Furthermore, teachers that have been getting 100% pass rate or producing distinctions are selected to workshop us on their methods of teaching in the cluster engagements. I have enjoyed these workshops for two reasons. First is the opportunity they create for networking to meet other accounting teachers from other schools and many things you learn from them. I am also able to learn a few things that I take back to teach my learners such as tips for final examination. These benefits, I must say are quite helpful in the teaching and learning situation **(Ms Ngwenya from Phezulu Sec. School).**

Most of the views shared by the teachers revealed that they go out of such physical engagements having been developed in aspects of the content that would have otherwise been difficult for them. It has also been evident that having the opportunity to be involved in in-person teacher collaborative engagements helped the rural teachers to be abreast of what is expected of them in teaching accounting. It is also clear that the fact that face-to-face learning community activities are facilitated by the Subject Advisor and other teachers of different expertise shows the vital role such engagements play in the teachers' practice. The above responses from the participants sum up how they physically engage and share ideas that advance the teaching and learning of accounting in a rural context. Having presented data on the benefits of the participants' physical or face-to-face engagements in learning communities, I now present the second theme and the views shared by the participants thereof.

5.4.2 Contemporary benefits of learning communities in a rural context

In addition to the rural accounting teachers networking or collaborating through face-to-face engagements, the participants also shared views on how they have been collaborating using modern technologies. The participants in both the semi-structured and WhatsApp-based focus group interviews described the extent to which they have managed to take their culture of support

and sharing best teaching practices to the virtual space. In this respect, the accounting teachers engage through modes such as the use of smart mobile phones and computers. Largely, the participants, during the individual interviews argued that using the smart mobile phones, the WhatsApp-based Messaging Application in particular has contributed immensely to sharing vital resources that facilitate teaching and learning. Furthermore, the use of other social media platforms such as the Microsoft Teams and ZOOM that had previously not been tapped into but have in the recent past become useful in facilitating learning community programmes in accounting was mentioned. Regarding taking the accounting learning community engagements to the virtual space, a participant had the following to share:

> *We do have accounting WhatsApp Groups where if you have any questions, you can ask and sometimes if you also know the answer to a question you can also respond if a person asks a question* **(Mrs Gamede from St. Mary's Sec School).**

Similar to the above view, Ms Dlamini also mentioned how resources centeres are used in virtual collaboration. She presented the following view:

> *Lately, I have also been part of online engagements in one resource centre where we share information. We also make use of WhatsApp groups where we share information relating to our practice* **(Ms Dlamini, from Christian Academy).**

Yet another participant contributed by saying that the use of virtual learning in learning communities among rural accounting teachers was in line with advancement in technology. The participant articulated the following view:

> *Since now the world is moving to the fourth industrial revolution, we have easy ways of communicating as rural accounting teachers. For example, we use social media to communicate. We make use of telephones to communicate, and we also use WhatsApp. With WhatsApp, we make use of chat groups so that anything we want to know or want to ask other teachers, it becomes easy to do so.*
>
> **(Mr Mthethwa from KwaMethethwa Sec. School).**

The statement quoted above clearly illustrates how participants utilise modern technology in sharing their teaching practices virtually. In addition to the individual interviews, I also engaged the participants in focus group interviews to further explore the collective views of the participants regarding the extent to which they have successfully tapped into this online collaboration within

the study context. In the focus group interviews, the participants firstly admitted to how useful modern technologies such as WhatsApp Messaging Application, ZOOM and Microsoft Teams have helped them in collaborating with one another. However, even though these technological platforms have become game changer in how rural teacher collaboration or network takes place, the participants collectively raised a few concerns about their usage. Two main concerns were raised and have been detailed below.

> *In the rural context, WhatsApp has become an excellent medium for information sharing. Teachers are able to share educational related information and request information using the WhatsApp technology. The Department of Basic Education officials use this medium to quickly share important information about the teaching and learning of accounting. However, there are challenges with regard to collaborating using this medium. Some teachers in rural schools don't have access to Wi-Fi and data is a costly expense. In the urban and township schools, WhatsApp is used extensively and efficiently. Both learners and teachers download the files, print and actively interact.* **(Focus Group 1).**

In addition to the above concern, the first group mentioned the issue of teacher adaptability to these new technologies of teacher collaboration. They added the following view:

> *Given how deprived our context is, some teachers find it difficult to adapt to these new technologies. Some teachers associate the use of ZOOM and WhatsApp group learning as some form of idleness. There is still a lot to be done to change the mindset of the context we find ourselves in* **(Focus Group 1).**

In my engagement with the participants who constitute the second focus group, two issues of concern also emerged in regard to the extent to which they have tapped into the benefits of virtual collaboration as rural accounting teachers. The participants mentioned how useful the WhatsApp technology has become in sharing information on methodology of teaching accounting. However, concern was raised about network and data availability in deep rural schools. They explained their views as follows:

> *The WhatsApp technology is used for information sharing particularly on methodologies applied in teaching each topic. Despite its benefits, it may not be effectively used in very deep rural areas as network and data availability present a challenge* **(Focus Group 2)**.

Another concern that was revealed by the same group was the issue of technophobia attached to other new technologies such as the use of Microsoft Teams and ZOOM. The group articulated the following view:

> *Some teachers dodge meetings involving technologies such as the use of Microsoft Teams and ZOOM because they still have to familiarise themselves with the use of these technologies. The fact is that the world is becoming even more dynamic and that we simply have no choice but to find ways of getting use to these technologies. In rural context, availability of data poses a challenge in our attempt to fully use these technologies* **(Focus Group 2).**

Similar to the views shared by both the focus groups one and two, the third focus group session also revealed how helpful virtual collaboration among the rural accounting teachers has become. Nevertheless, the group emphasised the need for the right infrastructure such as WI-FI and reliable internet connectivity to be provided so as to ensure effective utilisation of these modes of collaboration. The collective view of the group is presented below:

> *The soon to be new norm of virtual teaching and learning can be highly effective if resources can be made available to every teacher. Virtual learning as a form of rural accounting teacher collaboration and its associated modes such as the use of WhatsApp, Microsoft Teams and ZOOM bridge the gap between a teacher and other colleagues. Our view is that this can even be extended to our learners as well so that the inadequate teaching time allocated to accounting can be improved (For example, an hour a day teaching Accounting is very less). Currently WhatsApp for example, is effectively used among teachers to share information and to a certain degree its used for developmental purposes. The technology has even become more relevant given, the challenges posed by the COVID-19 pandemic***.** *Most teachers also seem to be successfully making use of Microsoft TeaMs The challenge we face as rural teachers, however, is the poor network and we still hope our schools in due course may be provided with Wi-Fi and proper internet connectivity so that teachers can utilise laptops to attend the meetings online without challenges.* **(Focus Group 3).**

The above themes have thus far presented data on how beneficial teacher engagements through both physical and online learning community contribute to the culture of sharing and support that characterise learning communities. The collective views of the focus group engagements have also

revealed the extent at which the participants have tapped into the benefits of building learning communities in a virtual space. At the same time, participants have articulated their views on what ought to be done to advance the benefits of online teacher collaboration. Having outlined the benefits of both virtual space and that of the face-to-face learning communities, I now draw on the synergy between the benefits of the two to present other roles of teacher learning communities.

5.4.3 The synergy between face-to-face and contemporary learning communities

The above theme was developed with a view to advance the understanding of the specifics pertaining to some of the roles that are associated with the regular collaborative engagements of the participants through face-to-face and contemporary (virtual) learning community programmes. Four main sub-themes are discussed toward the understanding of this theme. These include how the participants' engagements in learning community programmes contribute to the understanding of the content of the subject (subject-matter knowledge) and its outcome in learner attainment. It also presents data on how learning community programmes in accounting contributes to participants' ability in managing curriculum reforms. Furthermore, data is also presented in relation to how learning communities contribute to other school improvement strategies. The concluding part also presents data that advances the understanding of how learning community programmes nurture teacher leadership in the accounting classroom. I now present data under each of the four sub-themes.

5.4.3.1 Teacher understanding of the subject-matter and learner attainment

This sub-theme provide data that revealed how participants' engagements in both face-to face and virtual space learning community programmes, contribute to their overall understanding of the content of the subject. The data also revealed how this has also reflected in learner performance. Notwithstanding the positive sentiments shared by most of the participants, there were a few participants who also expressed contrary views on the sub-theme. For instance, a participant argues how learning communities help her master aspects of the content she did not have the opportunity to learn at the university. She also attests to how her learner performance has generally been improved:

Basically, we are learning everything because at the university level, one does not get the opportunity to be taught everything you will be facing in the field or in the classroom. Participating in TLCs, therefore, provides a platform through which you get the opportunity to learn through teachers who have been in the classroom for a considerable amount of time. They teach you how to approach the subject content which helps teachers like me better understand the subject. As regards to how improved understanding of the content helps in learner attainment, my view is that usually, we have different learners each year. So, some learners are ready to work hard, and some are lazy to work so the results fluctuates year after year but generally there is improvement in learning outcome as we collaborate with one another **(Ms Dlamini from Christian Academy).**

The view of Ms Dlamini was further supported by three other participants. The first of the three participants, speaks of the different expertise that experienced accounting teachers bring to the table during learning community engagements. She highlights how enriching it is to get the opportunity to participate in such engagements. She further stated that had it not been for the intervention programmes the learning communities offer, learner attainment for example, would have been greatly compromised. The participant explained:

Yes, it has been helping because when you meet other people or teachers or when you sit down with other accounting teachers and listen to them, you sometimes understand certain things in a different way. You are a teacher as well, but you always gain something when you engage with other colleagues and see how they bring their understanding on the content on board. Or sometimes you see oh…. Ok, this is it, if I can teach it like this way, my learners will grasp or understand it easier than the method I was using before. So, in a nutshell, I will say rural accounting teachers' engagement has been helping in improving my knowledge in content wise. On the issue of how this translates into learner attainment, I will argue that learning community programmes do help in improving learning outcome because if we do not engage as teachers, or if we do not discuss, may be the situation will be worse than it is now. At least, in my school, learners have been doing very well since I have had learners who are pursuing accounting degrees in some of the South African Universities **(Ms Hlubi from Ndwedwe Combined Sec.).**

A participant by the name of Mr Hlabisa, also speaks on the issue of enhancement in the subject matter knowledge of teachers. He argues that Accounting has become a very dynamic subject and teachers like himself, gets the opportunity to be developed on regular basis by participating in learning communities. He also related the development programmes in learning communities to improved learner performance. Mr Hlabisa shared the following thoughts:

> *This intervention helps in different ways such as the issue of content, administrative and so on. Focusing on content, it does help a lot because as it is now Accounting is a dynamic subject so there are constant changes in the content. In terms of content there are new topics being brought and topics taken out in different grades. It could be topics where one will be hearing of for the first time, so it helps a lot so that those who have got challenges in a particular topic will get assistance. It is not only in the case of a new topic being introduced but it could be an old topic perhaps one might be having some challenges in dealing with the content, so it helps in that regard. By this process, teachers get the opportunity to be developed on regular basis and this helps in improving content knowledge which translates into better learner attainment. When learners are able to attain, it is like planting a seed and the seed germinating and growing. It becomes a feeling of contentment and show to people around you and the people coming after you that it can be done. So, it is a feeling of excitement if we realise what we aimed for. It also serves as a blueprint for those who are coming after you that they can also do it* **(Mr Hlabisa from Ubizo Sec. School).**

The fourth participant also spoke of how teachers get the opportunity to sit in discussion groups, become like learners and listen to other colleagues as they present a lesson during learning community programmes. This according to the participant enables rural accounting teachers to identify their own limitations in the classroom and tap into the expertise that the more experienced teachers bring on board during TLCs. His sentiment was expressed as follows:

> *When other teachers present in TLC programmes, you tend to have the learner attitude in own case in the classroom whereby you listen to the teacher teaching. At times the presenter will present using the ways I use when I am presenting to my learners. In some cases, I realise that I do not understand the presentation, it's like you will be listening to yourself now. Then you see that the way that I am presenting to my learners needs to be changed or be developed. So, in a nutshell, you tend to see your limitations and then*

go back home to improve or work on those areas where you have a challenge. As I have alluded to earlier on, you are able to copy from other teachers and also able to share your difficulties with your colleagues for help. This community of teachers allows you to communicate especially through social media platforms any challenge with your colleagues for their guidance. In terms of the achievement of learning outcome particularly in my school, I will say, my involvement in accounting learning community programmes has helped in meeting my expectation **(Mr Kheswa from Eskhaleni Sec. School).**

Having presented the positive views shared by the participants, I then present the views that suggest that not all of the participants felt there was a significant corresponding effect in learner attainment, even though teachers themselves were benefiting from the programmes. A few of the participants were of the view that unfavourable conditions in rural communities or schools have impacted on the performance of their learners despite their development in TLCs. To support the arguments of the participants, I present the following excerpts from the data commencing with a participant from Ngwelezani Combined School by the name of Ms Ntuli. The view of the participant revealed that there is underperformance of learners in accounting due to the level of difficulty of the subject and the weak background of the rural learners. Ms Ntuli had the following to share:

My view is that the subject has been underperforming in some cases because Accounting has become a very challenging subject and really needs leaners who are hardworking or sober-minded. For us as teachers in these deep rural areas, we have a language barrier, but the subject is full of notes, for example, the sections on the interpretations and analysis of financial Statements. These our rural learners whose background in English is already weak mostly have difficulties in understanding the questions. So, the problem we are facing in my view is that the learners do not understand the questions and then write without understanding. The background of my learners does not enable me to achieve the full benefit learning communities **(Ms Ntuli from Ngwelezani Combined Sec. School).**

Followed by the above opinion was the view of Mr Mthethwa from a school called KwaMethethwa High. He also shared a view that revolved around the unfavourable conditions that confront schools in rural communities. The participant argues that much as he gets developed in

accounting learning community programmes, he is not able to produce the expected result at all times. He attributed this to the circumstances of his learners:

> *Learners from rural areas are not the same as those from the urban areas if I can say so. As a teacher you have all the knowledge, but sometimes giving back to rural learners, becomes a challenge. Some of the learners appear to have lots of responsibility at home. Sometimes you try your best to provide them with additional support but some of them are most of the time not available due to the fact that sometimes they have to take care of some responsibilities at home. Some of them get married very early, some are falling pregnant and others after school must travel long distances. Our context presents a challenge, that is why even though we might have structures in the form of these TLCs, but you find out that when you go back to class you are not able to produce what is expected of you* **(Mr Mthethwa from KwaMethethwa Sec. School).**

Majority of the participants' views were generally in favour of the views articulated by the first four participants. Nonetheless, given the opposing views from both Ngwelezani Combined and KwaMethethwa High schools, there was the need for further engagements with the participants. This was to establish why some participants claim to produce good results whereas others in the same context also argue otherwise. Using the WhatsApp-based interview sessions as a follow-up, I explored the collective view on why some rural accounting teachers in spite of their militating contextual factors produce results, but others do not. Most of the participants alluded to the militating contextual factors that confront schools in rural communities. However, the dominant view of the participants in relation to some participants' inability to produce good results was attributed to inadequate teacher accountability that comes with the learning community programmes. Participants in the first focus group session had a view that learning community programmes seem not to go hand in hand with teacher accountability. They revealed that there was no enforcement of accountability as far as they knew. The following main view emerged from the group:

> *Teacher development programs do not strictly usually go hand in hand with accountability. It's just that the programs inform you of what you should expect in case an official comes into the school for monitoring of your work. But they don't usually enforce accountability when it comes to non-performance of teachers* **(Focus Group Session 1).**

Two similar views also emerged during the second focus group session that further revealed that the issue of teacher accountability was concerning. The participants felt strongly that since teachers drive the learning community programmes, it was imperative for them to be held to account:

> *It is imperative that we as teachers are held to account for learner attainment. This is because teachers are ones who driving the subject. This perhaps will encourage us to be more accountable* **(Focus Group Session 2).**

This focus group further revealed how lax teacher accountability is, stating that teacher accountability starts and ends in the school. They explained their perspective as follows:

> *Accountability of the teachers is not enough. Our belief is that accountability ends within the school. Since these learning community programmes are organised from the district level, proper teacher accountability should also go that far* **(Focus Group Session 2).**

Participants from the third focus group session also speak of the weakness in teacher accountability and called for some standards that teachers will be obliged to comply with. The participants shared the following opinion.

> *Teachers should be made to account for consistent abysmal learner attainment. Currently, accountability appears to be mild if at all. For example, different standards can be set for school using perhaps clusters as a base, meaning you shouldn't have a school 'A' attainment being below 50% whereas School 'B' attainment is 80% plus yet both schools are in one circuit or even one ward meaning they draw learners form the same community with same standard of living, same challenges* **(Focus Group Session 3).**

Once again, the position of the third group reinforces the understanding that effective teacher accountability does not characterise the implementation of the rural accounting teachers learning community programmes and perhaps this was why some teachers continue to underperform. At this juncture, three scenarios have been presented in response to the sub-theme under discussion. They include improved teacher understanding of the content knowledge, enhanced learner attainment and also a decline learner performance in some cases which seems to be attributed to inadequate teacher accountability. In the section that follows, I present data on the second subtheme which is learning communities being a means of managing reform strategies in the accounting curriculum.

5.4.3.2 Managing reforms in the accounting curriculum

The process of building an accounting learning community with a culture of sharing and support as per the participants' views also helps in managing reform processes in the accounting curriculum. In this sub-theme, the study participants shared a common view hence the data presentation was solely centred on the data generated from the semi-structured interviews. The sub-theme shed light on how teacher participation in learning community programmes create the opportunity for teachers to be exposed to curriculum related matters. Participants also demonstrate why their engagements help them understand how to contribute to curriculum implementation as and when the accounting curriculum changes. I present data that support participants' views on how learning community programmes contribute to the understanding and management of curriculum reforms in accounting. In regard to this, a participant from Eskhaleni high school explained how learning community programmes help him manage both the inclusion and exclusion of topics in the accounting curriculum. He explained his view as follows:

There has been phasing out of old topics and inclusion of new ones. For example, a topic like Close Corporations has been done away with whereas a new topic like the buying back of shares has been added to the teaching of Companies. The focus of learning community programmes is largely on teacher engagement on those new changes before perhaps attending to other topics. Maybe one can also cite the issue of the cognitive levels on how to address those cognitive levels when you are teaching or setting a classwork in the form of formal and informal activities. Learning community programmes also address cognitive levels that characterise curriculum changes since they are the key areas that teachers tend to have challenges when the curriculum is reformed **(Mr Kheswa from Eskhaleni Sec. School).**

In addition to the views shared by Mr Kheswa, a participant from another school recounted some curriculum changes he had witnessed, and the key intervention programme used in addressing such reforms. This is what the participant also had to say:

> *What I have noticed in the past two decades that I have been teaching Accounting is that the subject has been changing. We are not getting stacked in the old ways of doing things. Even in terminologies, when I look at the Income Statement, now they talk about Statement of Comprehensive Income and also balance sheet is now known as Published Financial Statement. When I look at the change especially from 2008 up to 2020, there has been quite a big change in terms of moving from what was known as the NATED*

550 to the National Curriculum Statement (NCS) and to the Curriculum and Assessment Policy Statements (CAPS). I will say that we are constantly engaged in intensive teacher collaborative activities. For example, some teacher engagements last for five days where you have the opportunity to go through the actual change process or the structure of the subject not only in terms of the content but also in methodology, understanding of new terminologies or concepts and different policy documents that are associated with reform processes **(Mr Wilson from Soweto Sec. School).**

Besides Mr Wilson's submission, a participant also speaks of how the District Accounting Subject Advisor collaborates with other expert teachers during curriculum reforms to empower teachers so that they are able to comprehend the reform process. This is how the participant described what he has been aware of:

With curriculum changes, the subject advisor and other senior teachers often come to our schools and involve themselves in the teaching and learning process to ensure that both teachers and learners understand the change process **(Mr Nene from KwaZulu Secondary School).**

5.4.3.3 A tool for facilitating school improvement strategies

Related to the above sub-theme is learning communities' ability to empower teachers in making contribution towards school improvement strategies. The voices of the participants in this context revealed how general school improvement strategies are supported by teacher engagements in learning communities. Arguing from academic point of view, the participants were of the view that a key performance indicator of a school improvement strategy is the performance of individual subjects or learning areas. Therefore, since teacher collaborative engagements improves accounting performance, the good performance in accounting eventually contributes towards the overall performance of the school. In trying to authenticate this, a participant by the name of Ms Hlubi talks to how she had managed to consistently produce 100% pass rate due to her active involvement in learning community engagements. She expressed the following view:

For the past three years, I have been getting 100% pass rate because I help a lot. You see, when you help or even if you are a learner and teach other colleagues of yours, you end up improving more. So, the same thing applies to us as accounting teachers.

Honestly speaking, I have been helping other accounting teachers in these learning community programmes and as a result I have been producing very good results with distinctions. I have been producing learners who are taken in some of the best universities in the country doing B. Comm because I engage myself or involve myself in a lot of learning community engagements. My view is that this contributes to the overall improvement of my school **(Ms Hlubi from Ndwedwe Combined Sec.).**

The view of Ms Hlubi was also supported by another participant with a similar opinion. The participant, Mr Hlabisa concurred that the school improvement strategy is influenced by the individual performance of different subjects. What the participant tried to reveal was that performing well in accounting as a result of teacher participation in learning communities, is an indication of the programmes' ability in contributing towards a key performance indicator when it comes to overall improvement strategy of the school. The participant explained:

The school improvement in my view starts with one subject. If one subject improves and then the next subject improves, then obviously the school improves. So, it is like dividing individual duties, so you win where you are and whoever is next to you also wins where he/she is and then collectively we all win. So, if accounting teachers do very well as a result of their participation in regular developmental programmes, obviously one can conclude the subject does contribute to school improvement. These platforms ensure that learners perform well in accounting and then obviously from there schools will then perform very well **(Mr Hlabisa from Ubizo Sec. School)**.

Yet another participant, Mr Kheswa also talks about the fact that leaning community engagements create opportunity for accounting teachers to tap into different teaching strategies from other colleagues. The participant was of the view that by so doing he is able to improve in his own teaching skills which eventually translates positively into his performance outcome. It is this performance outcome that according to the participant, positively affect the school performance. The participant articulated his views as follows:

As one participates in learning community programmes, he/she is able to tap from the collective wisdom of other teachers as to how best to go about the teaching and learning situation in order to improve learning outcome. For example, other teachers can empower you by suggesting that you need to have a commercial classroom. That is, a classroom that has pictures on the walls that can be pictures of businesses that are more

popular to the learners, pictures of basic financial statements or pictures of banks. Those are some of the ideas that colleagues can advise you to put together so that when the learner gets into the classroom, the mind can then be transformed to an accounting perception mentality. Those are some of the ideas that you get empowered with in learning community programmes. My view is that these contribute to how the subject performs which in the end reflects in the overall performance of the school **(Mr Kheswa from Eskhaleni Sec. School).**

The aforementioned thoughts from the participants clearly reveal how learning community engagements do contribute to school improvement strategy. I now present data on another theme that was developed out of the synergy between the face-to face and virtual space learning community engagements of the participants.

5.4.3.4 Nurturing teacher leadership in the accounting classroom

Under the above sub-theme, the participants argue that as they participate in TLCs, they get the opportunity to lead in group discussions, report feedback of discussions to bigger groups and in the process, get empowered. Such practice according to the participants empowers them to lead, manage the learning situation better and also inspire learners to do well. The participants were also of the view that there is a shared responsibility when they collaborate, and this also leads to the nurturing of leadership skills that become part of the teachers. Some of the prominent views articulated by the participants that led to the development of the above sub-theme are provided. The view of one participant by the name of Mr Hlabisa was that leadership is about inspiring others, a practice which is an embodiment of learning community activities. He explained his perspective as follows:

My view is that leadership is about inspiring someone to do something. It is a specialised skill that you don't need to force someone to do something. In accounting, we give learners activities on daily basis so as an accounting teacher you need to be a leader. You need to be in a position where you will be able to give learners activities on a daily basis and at the same time be able to inspire learners in a way that those activities are done diligently. In learning community engagements, we learn how to inspire learners through our shared responsibilities. The other tool to inspire learners is to know your

content so if you know your content you are able to inspire your learners. These platforms empower teachers in content and from there you go to class with confidence. As you go to class with confidence, you are then able to lead the class confidently **(Mr Hlabisa from Ubizo Sec. School).**

Ms Dlamini, another participant, also shared her opinion regarding the preparatory platform for teacher leadership provided in learning community engagements. She was of the view that in learning communities, teachers are accorded opportunities in making presentations before their colleagues. This according to the participant is another means through which teacher leadership is nurtured. This is what she shared with me:

Sometimes we are given the opportunity to work in a group and you present the information for the group or what I mean to say is you present the information to the whole group. When I go back to school, I am able to observe that within myself, I begin to develop that confidence that enables me to demonstrate leadership skills in the classroom **(Ms Dlamini from Christian Academy Sec.).**

A view similar to the above was also echoed by another participant who suggested that assigning responsibilities to teachers in these communities of learning empowers them in managing or leading the classroom situations. Below was the view of the participant:

I can also say that I am empowered from leadership point of view through these engagements as we are put into groups in which we are given tasks or responsibilities to accomplish. So those responsibilities on their own empower or motivate teachers in ensuring that whatever tasks are given, one collaborates with other members of a group to collectively accomplish them. Those aspects of our engagements in my view nurture leadership skills within us as teachers which we are able to use to manage the teaching and learning situation in the accounting classroom **(Mr Nelson from Gqeberha Sec. School).**

A participant, elaborated on the views of Ms Dlamini and Mr Nelson by confirming that his ability to make presentations before his colleagues and manage them during learning community programmes has empowered him in providing leadership in the classroom. The participant articulated the following opinion:

Leading a group or facilitating the presentation of topics in the accounting teachers' engagements means, I have to see to it that every teacher is on par. I should be able to assist, clarify, be there to support and to make sure that no teacher is left behind. When a group goes astray, I maintain discipline so that at the end of the day we do achieve what we are there for. The fact is, if I can facilitate, control or own the floor whiles making a presentation, that obviously prepares me from leadership point of view. For example, the ability to own a group or platform, helps me in gaining the confidence which is needed in managing learners in my own classroom **(Mr Mhlongo from Zululand Sec. School).**

Further to Mr Mhlongo's views, Ms Rosemond, a participant from iLembe Secondary School, revealed that as part of the rural teachers' collaborative engagements, she is sometimes given the responsibility to coordinate the learning community engagements and has grown in the process in terms of managing people in general. This is what the participant revealed to me:

I have been tasked with responsibility of coordinating activities of some of the workshops in the district and that coordinating role has contributed a lot to my own growth. This is because in such a role, you have to deal with other professionals, who are older than myself. However, I am able to deal with them and learn how to accommodate all of them. This prepares me towards my leadership growth because you find that teachers do what even learners won't do but then you learn to control your own colleagues during such engagements. This responsibility helps me in providing leadership in my own classroom **(Ms Rosemond from ILembe Sec. School).**

And Ms Ngwenya, a participant from Phezulu Secondary School, was of the view that learning community programmes are more participatory, hence; they get you talk. In other words, other teachers sometimes ask questions that require, you to share your expertise and this helps one to master up the courage to talk to other professionals. The participant narrated her views as follows:

In an Accounting classroom, the leadership skills of the accounting teacher is in his/her ability to manage the learning process or manage the children in terms of their work. My view is that by participating in learning community engagements, people are active, they get you talk, they get you to explain why you are there. They ask you how you would do it and then other people learn. For example, there are certain things I might have done that other people do not know, and people learn in the process. You get to talk

more and also feel more empowered that, you are with people that understand the subject. To me, such interactions help to nurture one's leadership skills. The reason being that during these engagements, I get the opportunity to network, talk, learn how to teach, and how to communicate. Whether you know it or not you are becoming better as an accounting teacher and when you go back to class, you are able to manage the teaching and learning programme better or confidently than before and you feel that you are in charge **(Ms Ngwenya from Phezulu Sec. School).**

What is shared by the above six participants epitomise participants' views on learning community programmes serving as means of nurturing the accounting teachers' leadership skills in the accounting classroom. Data presented thus far under the aforementioned themes have highlighted some of the key roles of learning community engagements as per the rural accounting teachers' lived experiences. Given the fact that the study was located in a rural context, the themes that follow also help to explore the research question of how the context of rurality interacts with the learning community engagements and their roles thereof. The sections commence with one main theme with four sub-themes as detailed in Section 5.4 of Chapter Five.

5.4.4 The interplay between rurality and learning community programmes

It is worth stating once again that the focus of this study was to explore the role of TLCs from the point of view of rural secondary school accounting teachers within an education district. In this regard, the uniqueness of the study was not simply to explore the role of learning community of accounting teachers but also to explore how the roles play out from rurality point of view. Consequently, the thematic analysis of the data generated in response to the second research question yielded the above main theme. The theme primarily aimed at exploring how both rurality and TLCs have effect on each other in relation to the accounting teachers' practice and learning outcome. In other words, under this main theme, I firstly looked at the challenges that confront the selected schools being in rural communities *vis-à-vis* the roles of the learning communities. I further explored how rurality as a context facilitates the implementation of TLCs and their roles. The views articulated by the study participants led to the development of four sub-themes that contributed to the understanding of the main theme. The first two sub-themes present data on how rurality as a context compromise or hinders the implementations of learning communities and their outcomes. The last two sub-themes on the other hand present data on how the context of rurality

positively contributes to learning community programmes. It must be noted that the data that support the four sub-themes are also based only on the semi-structured interviews. I now present the first two sub-themes and the data that support them.

5.4.4.1 Infrastructural deficit in relation to learning communities

The participants in the earlier discourse have highlighted the benefits derived from their culture of sharing and support. At the same time, they collectively shared a view during the semi-structured interviews that their context being rural is also characterised by inadequate infrastructure. This according to the participants compromises their effort in building a culture of sharing and support or community of learning devoid of constraints. In regard to the above sub-theme, a participant remarked that schools in rural communities generally have shortfalls in infrastructural provision. The participant further revealed that unreliable electricity supply for instance restricts virtual space learning in some cases. The following transcripts corroborate his claim:

> *To me the problems are mainly infrastructure in nature. We tend to have poor infrastructure because as mentioned earlier on regarding the online programmes, there are schools that if you want to network, collaborate or communicate with, you find that the absence of electricity does sometime pose a challenge. There are also certain areas whereby some of the colleagues due to affordability problems, have gadgets and devices that are not convenient now for the contemporary teaching methods. Again, in many other rural schools, even though the electricity might be there, the school might be owing so much money for electricity due to the fact that the budgetary allocation of the school might not be enough to pay for such facility in order to put it to use* **(Mr Kheswa from Eskhaleni Sec. School).**

Adding to Mr Kheswa's view on inadequate infrastructure with a focus on power supply, a participant from Children of the Future secondary school, Ms Florence also zoomed in on unreliable internet connectivity and absence of Wi-Fi. The participant also touched on the issue of power supply. She revealed how negatively these impact on rural accounting teachers' collaborative efforts. The following is her opinion.

> *Finding ourselves in a rural area, one of our challenges has been network signal. As a result, we are not able to get access to question papers on time. We also encounter*

difficulties with electricity supply. For example, you will be given a document that you will have to print out, but you may not have power supply. Most of our schools do not also have access to Wi-Fi so teachers are forced to use our private data to download past years papers. These challenges do affect our collaboration because you find that a certain paper will be shared, and other teachers will be busy discussing it but by the time my network becomes available for me to download the paper, other colleagues would have exhausted the discussion **(Ms Florence from Children of the Future Sec. School).**

A participant from another school also echoed the issue of internet connectivity and also added that there is a challenge when it comes to traveling from one's school to attend a developmental workshop. The participant narrated the following concern.

Ummm…. the first one is the network or internet connectivity. For example, if you want to use WhatsApp to share information or email some documents, it sometimes becomes a challenge due to unavailability of network. Sometimes too you want to attend a workshop at a venue that is far away from the school, maybe it is in town and transport also becomes an issue. Sometimes you need to start going to school before attending such workshop. So, there is also a delay in the way we collaborate because of the issue of transport **(Ms Dlamini Christian Academy)**.

Apart from the issues of power supply and internet connectivity constraints, another infrastructural challenge was the issue of venue for teacher collaboration. A teacher from Ndwedwe Community College had the following to say in regard to the above challenge:

In our area, there are no libraries so you may find that when you want to have meetings or collaborate as teachers, you do not easily have a common venue to meet, and I see this as one of the biggest challenges **(Ms Hlubi from Ndwedwe Combined Sec.).**

A view that seems to capture the overall nature of rurality was also expressed by Ms Shange, another a participant. Her gripe was with the slow pace of development in terms of infrastructural provision which constraints the implementation of TLCs and its roles. The participant lamented.

Development in the rural areas is always very slow. Education these days needs proper infrastructure. For example, efficient learning communities require good roads for free movement of teachers, reliable power supply and internet connectivity. Such

deficiencies affect TLC programs in that everything tends to be so slow **(Ms Shange from Hambanathi Sec. School).**

The participants largely speak of unreliable power supply, internet connectivity, transportation challenge and inadequate venue all of which boil down to slow pace of development in a rural context. The next sub-theme also looks at socio-economic constrictions that participants frequently highlighted during the semi-structured interviews.

5.4.4.2 Socio-economic impacts on learning communities

Notwithstanding the useful benefits ascribed to the participants' involvement in learning community initiatives, the dialogue with the participants in the form of the semi-structured interviews also revealed some worth noting socio-economic issues. The participants revealed how such issues also impede effective learning community engagements. One participant mentioned the issues of poverty and teacher quality with a focus on teacher deficiency in the language of instruction. He argues that such limitation on the part of some of the teachers hampers effective teacher collaboration and its benefits:

> *In addition to the infrastructural challenges, I can also add socio-cultural challenges in that rural communities are poor and language of learning which is English is sometimes difficult even for some of our colleagues which in effect compromise the effectiveness of teachers' collaborative engagements. For example, at times during our engagement you can observe the difficulties endured by some of the facilitators in communicating fluently in the language of instruction. The language barrier in my view affect the teaching of accounting quite adversely because teachers are the major custodians of the accounting curriculum which means that without the teacher, there is no teaching. Therefore, in situations where the main custodian of the curriculum is the one who is struggling with the language of teaching and learning, it then becomes a serious deficiency on the part of the learners and also affects the results. The same deficiency turns to characterise the manner in which the accounting learning community programmes operate in rural context* **(Mr Kheswa from Eskhaleni Sec. School).**

While Mr Kheswa highlighted poverty and teacher quality as major socio-economic factors impacting on effective implementation of rural accounting teachers' collaboration, a participant by the name of Mr Mhlongo touched on inadequate learner enthusiasm. Mr Mhlongo attributed his view to lack of role models, pregnancy among learners, abuse of drugs and learners traveling long distances to school. His views suggest that even though they collaborate, schools in some cases are not reaping the full benefits of learning communities due to the socio-economic challenges that characterise his setting. Mr Mhlongo expressed the following sentiment:

> *Some of our learners are not motivated, perhaps there are no role models here to look up to. One should also mention things like pregnancy rate among learners, the use of drugs, long distances travelled by learners which makes learners get tired by the time they get to school and are therefore, not able to concentrate when they are in school. Learners also have to wake up early for school because of distance and as a result sometimes you find that they struggle to concentrate. Learners also come from poverty-stricken families and that affect in a way their self-esteem* **(Mr Mhlongo from Zululand Sec. School).**

Mr Mhlongo's sentiments were supported by Mr Hlabisa, whose view was centred on high staff turnover. According to him the frequent exit of some teachers from the district does pose a challenge in learning community engagements.

> *There is also the issue of high staff turnover. For example, you can have a platform which is functioning very well only to find that one key individual in the platform is no longer there because he/she has moved to a different location, so there is a new person. So, time in and again is like chasing a moving target* **(Mr Hlabisa from Ubizo Sch. School).**

The last two sub-themes also present data on how the context of rurality contributes or supports the implementation of TLCs in spite of the above unfavourable conditions that characterise the context. In other words, they provide data that help to comprehend why some of the participants are of the view that rurality in spite of its challenges does make contribution to the success of learning community engagements and its roles.

5.4.4.3 Resilience, respect and commitment to common agenda

Notwithstanding the adverse conditions outlined earlier on, the data also revealed some key attributes that seems to be rooted in rural context and has become part of the lives of the rural accounting teachers. The participants mentioned resilience, respect and commitment to work. These attributes according to the participants propel most of them in spite of the prevailing contextual circumstances, to improve on their practice and produce results as they participate in learning community engagements. The premise of the participants' view under the above sub-theme was that of teachers' readiness to tap into the benefits of TLCs to deliver to the best of their ability. One of the participants mentioned that his commitment to perform comes from the spirit of co-operation and respect among the people he finds himself with:

> *Notwithstanding the challenges of rurality, I must admit that there are positive sides of it. I said we are serving a community which is a low income or poverty stricken and so on. However, most of the people are very co-operative so they tend to join hands with us. When you call them for a meeting, they come to a meeting with the intention of being part of the solution. Even the learners from the very same community, they are respectful and not like those wild learners in urban areas if I may say so. They are learners you can work with so those are the positive aspects of the context from which we draw our inspiration or motivation to perform as we participate in learning community engagements. We have a number of challenges in rural communities so under normal circumstances an average person or teacher faced with these challenges will be discouraged or demotivated. However, because of our collective vision of producing Accountants or people who are going to be out there and when we sit back and look at them, obviously they will also look back and say they receive what they are from rural education. So those are some of the things that make us to be resilient, respect one another in our engagements and remain committed to achieve* **(Mr Hlabisa from Ubizo Sec. School).**

Clearly, Mr Hlabisa's view demonstrates respect, commitment and co-operation among the teachers, learners and community members and a shared vision of wanting to do better for the education of the rural child. The participant's view further proves the teachers' ability to withstand (resilience) the challenges that confront rurality. The view of the participant is in no doubt an

encouraging factor which is likely to contribute to teacher motivation, resilience and commitment to do more in collaborating with others for the advancement of teaching and learning of accounting. Another participant also shared a view regarding the connectedness of teachers to a common agenda. The participant articulated the following argument:

> *I think one of the positive aspects of the context is that we are all connected to the agenda or idea of ensuring that the rural child passes. This is because most rural learners are hungry to learn, that is what I see and in order to fulfil that hunger, the rural accounting teachers try to go beyond what other teachers do. Again, what we do as teachers is result based and every teacher tries to help one another. There is also strong unity among teachers for example, when you gather for collaboration purposes, there is a lot of unity towards information sharing* **(Mr Wilson from Soweto Sec. School).**

Once again, commitment to work and unity of purpose that produce respect are demonstrated in the claim made by Mr Wilson. This suggests that even though rurality might be characterised by difficulties, the participants through resilience and commitment, go extra mile in networking and sharing information for the advancement of effective teaching and learning of accounting. Further to the above is a feeling shared by another participant which also brings into focus the issue of teacher commitment that is drawn from the spirit of respect rural learners exhibit. The participant put the following across:

> *I can say there is advantage even though there are also challenges. For example, the children or learners in rural areas are very respectful and therefore, have respect for teachers. Hence, they are ready to even come for weekend and evening classes if asked to do so. What I can also say on the part of the teachers is that they are very committed to their work and fully involved and also the subject advisor such that if you are in need of help someone is there to offer help at all times* **(Ms Ntuli from Ngwelezani Combined Sec.)**.

Ms Zwane, a participant, yet shared an opinion to demonstrate how respectful and committed most learners are. She further described how she has seen rural teachers to be passionate about their work. Her views revealed that after teachers' empowerment in learning communities, they are able to draw inspiration from such attribute to perform. This is what she said.

> *What I can say about the positive aspect of rurality is that learners are respectful so whenever you want to teach them, they listen to you, they are also ready to participate in anything including team teaching of learners. Rural learners will be ready to listen to everything that you want to teach them. Come to extra classes which include weekend classes, they do not have a problem attending them as long as you as a teacher is motivated to teach them. Accounting teachers in rural areas also tend to understand one another. We are able to make use of team teaching in teaching certain topics. As a rural accounting teacher, I have also observed that we are so passionate about what we do which in turn helps our collaborative efforts* **(Ms Zwane from Morning Star Sec. School).**

The next section presents the last sub-theme under the above main theme. The sub-theme and the data that describe how learning community engagements are facilitated in a rural context are detailed below:

5.4.4.4 Togetherness among the accounting teachers

Another attribute that seems to emerge from the data, is the spirit of togetherness among the rural accounting teachers. As per the participants' views, even though rurality presents its own challenges, yet on the other hand it serves to facilitate the culture of sharing and support that the learning community programmes offer. A view articulated by one teacher revealed that the rural teachers see themselves as a collective enterprise.

> *Accounting teachers in rural areas usually tend to understand one another. We also draw on the values of togetherness or oneness which makes us respect one another's views as teachers. We are also able to work together based on the same values of oneness. With friendship, we can share our common problems in the subject.* **(Ms Zwane from Morning Star Sec. School).**

The opinion shared by Ms Zwane is a demonstration of how the participants depend on one another for support in the study context. With that kind of connectedness or friendship, it is likely that the implementation of learning community programmes is enhanced. A participant from another school also mentioned how they have learnt to share the limited resources among themselves for

the sake of teacher collaboration. The participant recounted his experiences in the following manner.

> *We value the limited resources we have. I believe we might be lacking resources but myself as a teacher, is all the resources learners need. Yes, we are not in an urban area where there are all kinds of resources such as computers, internet and so on but with the limited resources that we have and the networking, we do survive. Teachers in the various learning community programmes are very co-operative with one another. Due to our co-operation, we occasionally take learners to one school and share a platform of group teaching* **(Mr Mhlongo from Zululand Sec. School).**

The sentiment articulated by Mr Mhlongo clearly reveals how the rural accounting teachers lean on one another for survival in relation to their collaborative activities. This again confirms how teacher togetherness in rural setting supports the effective implementation of learning community programmes. Similar to Mr Mhlongo's view is the view expressed by another teacher to suggest that in the interest of effective learning community programmes, rural teachers exhibit their togetherness by providing diverse supports to one another. The pronouncement of the participant clearly demonstrates how such support facilitate the implementation of learning community engagements within a rural setting:

> *As we live in a rural area, we sometimes have to drive long distances to different venues for our engagements. In some cases, there are colleagues or teachers who do not have cars, so some will lift others to the venues where our engagements take place, that is, we help one another around that. We sometimes bring food to share among ourselves. Again, when I have learners maybe staying next to a neighbouring school, I can easily ask those learners to attend in the school next to them when the teacher in that school has extra classes even though they are not, officially learners of that school. When I know that there is someone or another teacher next to me who understands what I am going through, who understands my struggle, I get that strength of reaching out for help.* **((Ms Hlubi from Ndwedwe Combined Sec.).**

The above succinct opinion of Ms Hlubi, in no doubt demonstrates the fact that the unique atmosphere the context presents makes the learning community programmes thrive despite the

unfavourable conditions one may associate with rurality. In addition to the above views, another teacher also remarked that the sense of helping one another is well entrenched or rooted in rural settings and has become part of the rural accounting teachers. Below is the participant's submission:

> *The spirit of teachers wanting to help one another is always there in rural setting. For example, we have a tradition where new teachers are welcome and if you require some help people will step up to assist such teachers. This spirit of helping one another helps a lot in that we know that we have people to turn to in times of difficulty. Even if I have got difficulty in certain topics. I know I can rely on a neighbouring teacher who can come to my school and help me. I can also do the same when others need my help.* **(Mr Nene from KwaZulu Secondary School).**

Here again, Mr Nene's views suggest that the sense of oneness among the rural accounting teachers creates an opportunity for everyone to be assisted. This indicates that if teachers including new ones know that they can easily lean on other colleagues for support, they are likely to get on board and participate in teacher collaborative activities. It is in this sense that I argue that the spirit of togetherness, a key attribute of rurality also makes learning community programmes flourish in the study context. From the data presentation, the first two sub-themes have given us a glimpse of the challenges of rural communities in relation to the implementation of learning community programmes. At the same time, the last two sub-themes have also provided data on how the study setting in spite of its difficulties supports the implementation of learning community programmes. The four sub-themes in a nutshell have provided understanding of the interplay between rurality as a context and the benefits and implementation of building a learning community. Having gone through the data presented in the preceding sections, the concluding part of this chapter also produces two main themes. The first of the two themes is developed out of the result of a semi-structured interviews to discuss why the role of TLCs influence rural accounting teachers' practice. The second theme on the other hand is also developed out of a focus group engagement during which participants' experiences highlight what should be done to ensure effective implementation of learning community programmes.

5.4.5 Shaping teacher practice through learning community programmes

The above theme looks at why the rural accounting teachers' practice is shaped through their participation in the accounting learning community programmes. Even though the participants had underscored the difficulties that rurality presents, on the whole, the data presentations in the various sections appeared to have generally pointed to improved teacher practice. Consequently, there was the need to establish why there is this improved teacher practice. On the question of why learning community engagements influence teacher practice, a participant by the name of Mr Hlabisa attributed the influence of his practice to improved planning and communication. Mr Hlabisa furnished the following explanation:

> *My planning as an educator has improved significantly because in a rural setup you cannot go without proper planning. You need to have a concrete planning well ahead because if you don't, things can go against you. My planning has sharpened as a result of learning from others through the learning community programmes. Communication is another area of my practice that has improved in that in these engagements, you need to constantly communicate with people around you and find out how things are going and all those things, so communication skills have improved as a result. With improved interpersonal skills, I am able to do my work better to improve learning outcome* **(Mr Hlabisa from Ubizo Sec. School).**

This view clearly speaks to improvement in teacher practice and also validates the combined effects of the roles of learning communities as previously presented. A participant also reiterated the issue of her practice having improved. She mentioned how confident she has become as a result of engaging in learning communities:

> *I have seen a change in my practice which motivates me to even teach accounting better and go the extra mile doing extra classes with the learners. I have now gained a whole lot of knowledge through these collaborations. I am now more confident in teaching the subject and delivering to the learners* **(Ms Florence from Children of the Future Sec. School).**

These assertions by both Mr Hlabisa and Ms Florence further confirm the reason why sustained learning community programmes influences teacher practice. In addition to these, another

participant mentioned the fact that she has also been happy in regard to how she delivers the subject. She articulated the following comment on how her practice has been influenced methodologically:

> *As a teacher, sometimes you might think you know it all. Sometimes you think if you know the content, you know everything, but it is not like that. What is important is how you deliver or the methodology you apply for the learners to understand. These engagements with other colleagues help a lot in shaping my practice in terms of different strategies to deliver the content. Now, I know what to do in terms of how to introduce a new topic in class, how to make it easier for the learners to understand each and every topic because I have been listening or I am still listening to other accounting teachers in various teachers' engagements* **(Ms Hlubi from Ndwedwe Combined Sec.).**

Mr Mthethwa, another participant, also revealed his experiences regarding how he has been empowered. He outlined how he is able to capacitate others and better co-operate with other colleagues. He presented the following opinion:

> *It has been helpful for the past three years in that I have grown so much in accounting. For example, I have been able to qualify to teach brilliant learners selected from the district, facilitate workshops of accounting teachers, able to produce 90% pass rate in accounting even though I find myself in a rural context. I am also able to develop my own teaching and learning materials which facilitate my work as a teacher. I can now boast of being able to partner or co-operate with other accounting teachers through these engagements and respect other people's view. By so doing, I am able to listen to other people and take their views and implement them in my own world. All of these have positively shaped how I go about my work as a rural accounting teacher* **(Mr Mthethwa from KwaMethethwa Sec. School).**

The data presented under the above theme has helped to contribute to the understanding of why the accounting learning community programmes influence the participants' teaching practice. Having presented the views of the participants in regard to what their learning community programmes had to offer in shaping their practice, the concluding part of my engagement with the participants was in the form of focus group interviews. This was to establish a collective view of the participants in terms of their overall reflections on the learning community engagements. The collective view of the participants yielded the following theme.

5.4.6 Enhancing learning communities for better outcomes

Notwithstanding the encouraging benefits that the study participants associate their participation in learning community programmes with, they at the same time raised concerns regarding to how some of the learning community programmes are implemented. The collective response from the participants revealed that there was the need for all teacher engagements to be well structured or planned in a way that they serve the need of individual teachers. In this respect, the participants revealed that the current form of the learning communities seem to interfere with the limited time at the disposal of more experienced teachers. During the first focus group interview session, participants expressed two views that confirm infrequent unstructured nature of the learning community programmes. On one hand, the participants revealed the monotonous approach used by the Department of Basic Education in diagnosing problems that confront teachers in terms of teaching the subject. They further highlight how teachers who implement the curriculum are mostly excluded when planning learning community programmes by the education department. The transcript below describes the first view shared by the participants:

> *The methods and tools of diagnosing issues that confront teachers in terms of teaching the subject has been the same year after year. The solutions suggested and imposed by the officials in the learning communities appear to be one and the same in some cases. In most cases, teachers as the ones implementing the curriculum are left with no choice but do and follow departmental prescription* **(Focus Group Session 1).**

On the other hand, the participants in group one also made a revelation that further confirms the notion that the learning community engagements are sometimes not properly structured to meet the demands of the intended beneficiaries (teachers). The participants stressed how the programmes sometimes become repetitive for experienced teachers:

> *Some of the engagements are repetitive and can also be redundant for some teachers. Experienced teachers for example, are sometimes subjected to some workshops that should be meant for new teachers (newly qualified or returning teachers after a long break in service or teachers teaching Grade 12 for the first time). Another issue is if your learners performed poorly, then the teacher is subjected to these workshops. It loses its effectiveness, or the reason for the workshop becomes obscure. Unstructured teacher engagements do make some experienced teachers switch off and not want to*

attend future workshops. It must be emphasised that there are other workshops that might introduce new teachers to new methods of teaching, especially in the rural areas. Such workshops must not necessarily include all teachers. It must also be pointed out that teachers in rural areas have to travel long distances to attend such workshops **(Focus Group Session 1).**

The above views are premised on the idea that the implementers of the learning community programmes must consider the needs of teachers when embarking on teacher developmental programmes. The second focus group session also emphasised the repetitive nature of some of the engagements and argues for a change for better outcome. The group however, acknowledged that even though they seem repetitive, they do help teachers who are knew to the system. The group made the following revelation:

In some cases, you do one and the same thing, that is, forming groups, discussing and one member goes forward and presents for the group. However, it can also be fruitful to others especially new teachers because, they feel free to ask anything on a topic that gives a problem so that the teacher returns back to school knowing exactly what to do. In the end, the teacher is able to teach the problematic topics. The repetitive nature of these engagements in some cases leads to a situation where most of the time when there are content workshops, most of the experienced teachers do not attend, and come up with excuses to the Subject Advisor to defend their absence. This does happen because some of the teachers know most of the contents that are covered in the engagements **(Focus Group Session 2).**

Once again, the above view demonstrates the fact that even though teacher engagement is necessary, if not well planned to accommodate the diverse needs of teachers, it loses its intended purpose. The third focus group also concurred with the first two groups in their argument and recommend that learning community programmes must be preceded by skills audit, developmental needs as well as strengths and weakness assessment. The group shared the following opinion:

It appears that educational officials are sometimes taking short cuts when it comes to teacher development programmes and hence use the one size fits all approach when planning workshops and other developmental sessions. The correct way of doing any

developmental programmes is to first do skills audit, developmental needs, strengths and weakness assessment etc. of individual teachers and thereafter, develop a training programme based on the findings. Development programmes that do not take into consideration the needs of teachers do impact negatively since a workshop of that nature means half a day or a full day which could have been used fruitfully is wasted on teacher engagement programmes that might be repetitive for some experienced teachers **(Focus Group Session 3).**

The above extracts have also provided information regarding the positive cumulative effects on teacher practice and learning outcome as teachers participate in learning community programmes. The extracts have also demonstrated the need for departmental learning community programmes to be structured in a way that they accommodate the needs of both experienced and novice accounting teachers. Overall, the above two themes have shown the need for teachers to participate in learning community programmes for the sake of their professional learning.

5.5 Conclusion

The current chapter has so far served as a first level of analysis and discussions of the study findings by primarily focusing on the presentation of the views/data of the study participants in response to the critical research questions that underpin the study. In doing so, the chapter has revealed the significant roles that the teacher learning community engagements play in regard to the teaching and learning of accounting in a rural setting. The presented data from both the telephonic and WhatsApp-based focus group interviews have also revealed the interplay between the context of rurality and the significant roles of learning communities. Furthermore, data has also been presented on the question of why the roles of learning community engagements influence teacher practice. The data presentation was concluded by participants revealing what ought to be done to better enhance the roles of learning communities thereby positively influence teacher practice and learning outcome. Having presented both the individual and collective views of the participants, the chapter that follows chronicles the analysis and discussions of the findings of the major issues and patterns the data presentation chapter communicates. This is done within the context of both the literature and theoretical frameworks that support the study for deeper understanding.

CHAPTER SIX

ANALYSIS AND DISCUSSION OF FINDINGS

6. 1 Introduction

In line with the traditional model of presenting qualitative research findings, the preceding chapter was devoted to the presentation of participants' views or voices (Burnard, 2004). This was done by drawing on both the main and the sub-themes that were developed using the reflexive thematic analysis. The current chapter also serves as a second level of analysis and draws on major patterns that emerged from the data presentation chapter. In other words, this chapter analyses and discusses the findings emerging from the preceding chapter. The analysis and discussion of the emerging findings have been done in the context of the literature and theoretical frameworks underpinning the study for deeper understanding.

It must once again be noted that the study explored the lived experiences of the participants in terms of the roles of TLCs in relation to the teaching and learning of accounting in a rural context. Taking into consideration the critical research questions and the research focus, the findings of the study are analysed and discussed under four key themes. The four themes include (a) *the collective role of learning communities among accounting teachers in a rural setting* (b) *the interaction between rurality and accounting learning communities* (c) e*nhanced teacher practice through learning community programmes and* (d) *revamping the implementation of learning communities for better outcomes.* The analysis and discussion of the four key themes are supported where necessary by drawing on sub-themes that speak to the main theme. Even though detail presentation of the data has been done in the preceding chapter, the current chapter further makes use of a few salient data extracts where necessary for the sake of reinforcing the meaning of the findings discussed in this chapter. In the sections that follow, I analyse and discuss within the context of literature and theory the findings under the first main theme of the study. This theme highlights the important role of learning communities among rural accounting teachers in the teaching and learning of accounting.

6.2 The collective role of learning communities among accounting teachers in a rural setting

The data presentation clearly reveals the need for accounting teachers' engagements in learning communities. In this regard, the finding highlights six main issues or sub-themes that demonstrate the fact that the culture of rural accounting teachers congregating for experience sharing and support, contribute positively to effective teaching and learning of accounting. In elaborating the collective importance of learning community engagements among rural accounting teachers, the above main theme further draws on six sub-themes. These include (a) the importance of face-to-face teacher engagement in learning communities and (b) harnessing technology to enhance effectiveness of learning communities in rural a setting**.** The combined effect of both physical interaction among rural accounting teachers and the practice of harnessing technology to enhance effectiveness of learning communities also yields other specific benefits. These benefits include (c) teachers' mastery of subject-matter knowledge and improved learning outcomes, (d) learning communities as platforms to facilitate understanding of reforms in the accounting curriculum, (e) teacher learning communities as platforms for general school improvement and (f) nurturing teacher expertise to lead the accounting classroom through learning communities.

6.2.1 The importance of face-to-face teacher engagement in learning communities

Drawing from the preceding chapter, this study has revealed that the rural accounting teachers get the opportunity to participate in joint activities such as formation of subject teams, clusters and district content development workshops. From the collective views of the participants, it is further revealed that as the rural accounting teachers participate in face-to-face learning community programmes, they share ideas, resources and other expertise that advance their practice and performance outcome in terms of learner attainment. Unanimously, the sixteen participants of the study acknowledged the fact that physical interaction among them create opportunity where they are able to network among one another for a range of educational benefits. One participant seemed to have perfectly summed up the collective view of all sixteen participants when he stated: "*learning community programmes are developmental so, the mere fact you participate in them, you are growing as a result. I personally get motivated on daily basis and then it makes me a better accounting teacher going forward".* Being in a rural setting where resources are hard to come by, I could sense from the participants' views that their face-to-face engagements in learning

communities have become a major vehicle for their empowerment. The above revelation has been well confirmed or ventilated in both literature and theory points of view as discussed below.

The benefits of teachers congregating face-to-face in sharing ideas, resources and expertise that advance teaching and learning has been emphasised by some international scholars in the teacher education and development literature (see Darling-Hammond, 2010; Hargreaves, 2019; Haddock & Smith, 2007; Stoll & Louis, 2007; Trotman, 2009). All these scholars speak of teacher face-to-face engagements such as peer observation, and engagements in joint activities like workshops, conferences and clusters as means of improving classroom practices and learner attainment. Such physical engagements of teachers according to the above scholars create opportunity for teacher network, belong together and at the same time function as collective enterprise for favourable learner output. The above sentiments have not only been ventilated by the above international scholars, but similar sentiment has also been echoed at the policy level within the South African education system. In this regard, the Integrated Strategic Planning Framework for Teacher Education and Development (ISPFTED), a major educational policy document, values teachers' physical engagement, in that such engagements provide a setting and the needed support for classroom teachers (Department of Basic Education, 2015).

In addition to what has been noted in the teacher education and development literature as well as policy level as highlighted above, views from some accounting academics, as noted within the accounting education literature also confirm the importance of in-person teacher engagements. In developed economies like Australia and New Zealand, accounting teachers at the university level are developed through regular conference attendance (Zajkowsiki, Sampson & Davis, 2007), see Section 2.5 of Chapter Two. What emerges from this study is that high school accounting teachers within a rural setting are also seen to be developed through in-person teacher collaboration. In the context of South Africa, Fourie and Erasmus (2018) hold a view that effective teaching of accounting is the most prominent prerequisite for student success. Accordingly, rural secondary school accounting teachers, as in the case of this study, who get the opportunity to engage face-to-face in learning communities could master what they teach to improve learning outcome. As participants master what they teach, they are not only advancing their teaching practice, but also being able to manage the teaching and learning situation better. This may include what has been described as teachers' ability to manage contextual constraints of class sizes and time pressures

that impede effective teaching and learning of accounting in rural settings (Ngwenya & Maistry, 2012; Swart, 2006).

In addition to the above literature, what is already known from theoretical perspective as discussed within the framework of the generative theory of rurality (see Chapter Three) also confirms the above finding regarding the importance of teacher in-person collaborative engagements. In this regard, it is argued that there is an assumption that rural environments are not only passive as they might be assumed to be but can also be an active force in shaping self and identity (Balfour, Mitchell & Moletsane, 2008; Islam, 2007). The scholars claim that people in rural communities, are seen to be able to vigorously participate in any change process. In the context of this study, the participants are being active agents in the transformation process of their own environment through their face-to-face engagement. That is what the above scholars describe as teacher agency or the capacity of the rural accounting teachers as in the case of this study in acting constructively to drive their own professional growth or learning. Through the face-to-face teacher engagements in learning communities, the participants are being seen to be tapping into the available resources at their disposal within their context to improve the teaching and learning of accounting.

6.2.2 Harnessing technology to enhance the effectiveness of learning communities in a rural setting

The study also revealed that modern technology such as the WhatsApp group chats is commonly used by the rural accounting teachers in sharing educational resources and ideas to improve the teaching and learning of accounting. In a few cases, some participants have mentioned how useful technologies like the Microsoft Teams and ZOOM have become, in enabling the rural accounting teachers to congregate virtually for teacher capacity building. Among the views shared regarding the importance of the rural teachers engaging virtually, is one from a participant who stated that "*WhatsApp has become an excellent medium for information sharing. Teachers are able to share educational related information and request information using the WhatsApp technology".* Similarly, a participant also said that "*since the world is moving to the fourth industrial revolution, we use technology like WhatsApp group chats to communicate as rural teachers.* Another view worth noting was the description a participant associated with the notion of teachers engaging in virtual space. The participant described the technologies as "*the soon to be new norm of teacher collaboration. The technologies have even become more relevant given the challenges posed by*

the COVID-19". I view the act of the participants harnessing technology to enhance learning communities as contemporary approach that is enabling the participants to collaborate with ease since the approach is different from the conventional means of teacher collaboration as per the views shared by the participants. In other words, the rural accounting teachers no longer need to meet face-to-face before getting support in terms of teacher professional learning, but they can at any point in time reach out to others virtually for engagements that advance their practice.

It was evident from the views of the participants that the ease with which the rural accounting teachers access professional learning activities through modern technology like the WhatsApp chats group seems to make the teachers more adaptable to this contemporary approach of engaging in teacher professional learning. In a nutshell, conditions of rurality such as isolation due to distance as well as other unfavourable conditions that impose obstacles on the implementation of learning community engagements are greatly minimised through the use of technology. Furthermore, it was evident that due to the COVID-19 pandemic, the use of the modern technologies for virtual collaboration seems to have become pronounced among the rural teachers. Through the ability to collaborate virtually, the participants access abundant educational resources that advance their teaching practice and learning outcome since their scope of collaboration becomes broadened. The above finding is consistent with what has been earlier described (see Section 2.6.2) as teacher collaboration in a digital learning environment which draws on Computer-based technologies such as the use of videoconferencing, Twitter-Based professional learning as well as WeChat (Annetta, Folta & Klesath, 2010; Hilli, 2016).

Given its nature, what is occurring online or the use of technology, virtual space teacher learning communities have been described as an extension of the classroom situation (Hilli, 2019). As in the case of face-to-face teacher engagements, the importance of bringing teachers together virtually for learning community programmes have also been well documented. In this respect, some studies from the United Kingdom, Finland, China and Australia have all demonstrated that the use of technologies such as videoconferencing, Twitter-Based professional learning as well as the use of WeChat facilitate the sharing of pedagogic information among teachers. (Goodyear, Packer & Casey, 2019; Hilli, 2019; Maher & Prescott, 2017; Yue Qi & Wang, 2018). Furthermore, an integrated use of mobile devices, digital open education resources and interactive pedagogy have also been relied upon in a sub-Saharan African country like Zambia. The purpose of these is to offer new sustained opportunities for teacher learning community engagements in that country

(Hennessy, Habler & Hofmann, 2015). In the context of teaching and learning of accounting (see section 2.6.1), some scholars have also reported that teaching serves as a key factor for learner attainment (Fourie & Erasmus, 2018). Consequently, if rural accounting teachers collaborate virtually, they can improve their practice through what Lucas (2011) describes as communal sharing of ideas for achievement of the needed practical experience or skills that improve learning outcome.

The preceding two sections have presented findings that emanated from the importance of both physical interactions among rural accounting teachers in learning communities and what I describe as the harnessing of technology to enhance effectiveness of learning communities in a rural setting. In the next four sections, I present some findings that further result from the participants' engagements in both face-to-face and virtual learning communities. These findings are what I have earlier described in the context of this study as the synergy between face-to-face and virtual learning communities.

6.2.3 Teachers' mastery of subject-matter and improved learning outcomes

Revealed in this study once again, is the fact that the participants' participation in the learning communities creates opportunities for them to advance their understanding of the content of the subject. This according to the sixteen participants becomes possible because of the culture of sharing resources and expertise among the rural accounting teachers that characterise learning community programmes. A participant for example, stated that "*participating in TLCs provides a platform through which you get the opportunity to learn from teachers who have been in the classroom for a considerable number of years".* In commenting on learning outcome, another participant also said that "*by this process, teachers get the opportunity to learn on regular basis and this helps in improving content knowledge which translates into better learner attainment".*

Once again, I find this revelation to be consistent with the assertion that for effective teaching and learning to occur, teachers' interpretations and transformations of the subject-matter knowledge in the context of facilitating the learning process become a major prerequisite (see Shulman, 1987) in Section 2.8.1.1 in this regard. Shulman's (1987) view is that teachers' understanding of the content of the subject and the method of presenting it during teaching and learning in a manner that it becomes comprehensible to learners can largely be dependent on engagements that enhance

teacher professional learning and practice. A considerable number of educational scholars from both South Africa and abroad also hold a general view that teacher participation in regular learning community programmes creates the opportunity for continuing teacher development that nurtures teacher quality and brings change in teacher practice (Mansfield & Thompson, 2017; Steyn, 2013; Schleicher, 2018a; Tam, 2015; Zajkowski, Sampson & Davis, 2007) Such continuing teacher professional empowerment according to the scholars, has been known to lead to inducement in teacher motivation for transformation which in the end leads to a positive shift in teacher practice and also creates opportunities for changes in learner attainment. In the data presentation chapter, a participant also stated that "*teachers are able to communicate matters related to content through social media for help and are able to understand certain aspects of the content differently".* This also reinforces the finding mentioned earlier and is also in consonance with what some scholars have shared in the teaching and learning of accounting. In this respect, it is argued that the ability to maintain professional competence and credibility of teachers' qualifications means the need for accounting graduates to constantly partake in learning community or professional learning programmes (Zajkowski, Sampson & Davis, 2017).This is important because the scholars contend that effective teacher collaborative engagements in accounting are fundamental for the development of teacher knowledge both content and pedagogy and also lead to a corresponding effect in learner attainment.

The ability of teachers to grasp the subject-matter knowledge through learning community engagements can also be explained within the framework of the Community of Practice theory (CoP) (see Chapter Three). One of the fundamental principles underpinning the CoP theory is the notion that engagement in social practice is the process by which people or teachers as in the case of this study can learn and become who they are (Lave & Wenger, 1991; Wenger, 1998). The theory further goes on to assert that in most cases, most of the learning we acquire arises in a social relationship at the workplace and not in a classroom setting. This theoretical understanding is what characterises the views shared by the study participants. As rural accounting teachers, they are seen to be involved in social relationships. These social relationships include face-to-face and virtual means such as exploring ways of making accounting easier, embarking on diverse information sharing sessions which include sharing methodologies of practice and expert teachers engaging less experienced ones on challenging topics. These practices aim at learning together and supporting one another towards a shared passion which is effective teaching and learning of accounting. Certainly, the revelation that, the participants can advance their understanding of the

content of the subject-matter knowledge and improve learning outcome through learning community engagements is largely in line with the theory of community of practice.

In addition to the above finding, the study also revealed that even though all the sixteen participants were unanimous in acknowledging that learning communities contribute to teacher mastery of the subject-matter and improved learner attainment, the aspect of learner attainment was not always achievable. In this respect, four of the participants were quick to argue that the contextual constraints imposed by rurality affect their performance outcome and therefore, do not allow them to achieve the expected result. For example, two of the four participants argue as follows: "*accounting is full of notes, for example, the sections on the interpretations and analysis of financial Statements and these our rural learners whose background in English language is already weak, mostly have difficulties in understanding the questions*". Another participant stated that "*our context presents a challenge, that is why even though we might have structures in the form of these TLCs, but you find out that when you go back to class as a teacher, you are not able to produce what is expected of you".* This finding is consistent with the argument of some international and local scholars that have characterised rurality as being deprived or under resourced, marginalised, excluded and poor (Bhengu & Svosve, 2018; Reid, 2015; Ward & Brown; 2009). At the same time, the finding seems to challenge or deviates from most of the documented literature regarding the benefits of learning communities of teachers. A follow up of this finding to further explore why most of the participants endorse the benefits of learning communities in the study context and others present contrary views led to a further revelation.

During a focus group interviews, the dominant views that emerged from the participants was that of inadequate teacher accountability that characterises the implementation of the learning community programmes in some cases, hence some participant inability to achieve. The participants claim that if teacher accountability is properly embedded in the learning community engagements, teachers irrespective of the contextual constraints would be obliged to put in their maximum efforts and be able to produce the desired learning outcome. During the focus group interviews, views shared included "*currently, accountability appears to be mild if at all", "enforcing accountability will encourage us to be more accountable" and "the department doesn't usually enforce accountability when it comes to non-performance of teachers"* The dominant views of the participants are once again in consonance with some of the views that have been shared in literature in respect of holding teachers accountable for better performance outcome. In

this regard, there is a claim that suggests that in any teacher developmental programmes there should be set of commitments, policies and practices that heighten the probability that students will be exposed to good instructional practices in a supportive learning environment (Darling-Hammond & Ascher, 1991). The scholars further argue that adherence to the above reduces the likelihood that harmful practices will be employed. They conclude that if teacher developmental programmes are characterised by commitments, policies and practices, such prescripts provide internal self-correctives in the system to identify and diagnose any changes of action that are harmful and ineffective. Furthermore, it has been reported that when teacher accountability exists, there are consequences for non-performance (Spaull, 2015). However, taking into consideration the dominant views shared by the participants, it appears that in some cases there is laxity in holding the rural accounting teachers to account. This also contradicts what has been reported by some scholars in South Africa that teachers are to remain accountable in terms of their duties of imparting knowledge and building the human resource capacity of the country (Maphosa, Mutekwe, Machingambi, Wadesango & Ndofirepi, 2012; Spaull, 2015).

To advance the meaning that lies behind the finding regarding inadequate teacher accountability, the application of the generative theory of rurality framework becomes relevant (Balfour et al., 2008). The scholars theorised that to effectively manage the challenges of rural education and curriculum implementation, people or teachers in the same context become the right resources to rely on as agents of change (see Section 2.9.2 in Chapter Two). The generative theory of rurality talks about what is described as dynamic variables that rural people or teachers make use of in transforming their educational environment. Among the dynamic variables are the resources available to the rural community. The term ‘resources’ is associated with material and emotional resources as well as conceptual and physical resources. Firstly, the generative theory of rurality acknowledges the contextual constraints in rural settings which perhaps can be associated with the issue of some rural accounting teacher non-performance. However, the rural accounting teacher also forms part of the resource-based in rural environment. Given the fact that there is inadequate resource provision in rural context, the theory appears to advocate the need for teachers (particularly, those in very deprived context) to tap into the collective human wisdom (resources). This collective wisdom, in the case of this study can be associated with the collective knowledge of the teachers participating in the learning community programmes. What seems to emerge from this study from theoretical point of view is that even though conditions of rurality might present a

challenge, the underperforming accounting teachers seem to over rely on the challenges of their context, a practice that deviates from the what the generative theory of rurality advocates.

6.2.4 Learning communities as platforms to facilitate understanding of reforms in the accounting curriculum

This study has demonstrated that all the participants have seen the accounting curriculum undergoing some significant reforms. However, the participants were of the view that their participation in learning communities was facilitating the understanding of the reform processes and its implementation. For example, one participant stated that "*From 2008 up to 2020, there has been quite a big change in terms of moving from what was known as the NATED 550 to the National Curriculum Statement (NCS) and to the Curriculum and Assessment Policy Statements (CAPS). Teachers' engagements in TLCs can last for five days where you have the opportunity to go through the actual change process or the structure of the subject not only in terms of the content but also in methodology".* This view, together with those shared by the participants in the data presentation chapter demonstrate how the rural accounting teachers manage to understand the challenging reform processes in the accounting curriculum. The claim by the rural accounting teachers in relation to the reform processes in the accounting curriculum and how learning community programmes equip them in understanding the reform processes has also been commented upon or confirmed by both local and international scholars. Some international scholars have concurred that the prioritisation of education on the national agenda of many economies has become necessary, due to its crucial role in human society (Day & Smethem, 2009; Cheng & Greany, 2016; Priestley, 2011; Pan 2014).

Given this importance, the above academics posit that education systems have come under the spotlight to effect changes that bring improvement, innovation and at the same time demonstrate higher attainment (see Section 2.8.2 in Chapter Two). One of such change is the reform in the school curricula. With accounting also being described as a lingua franca of business and the global business community having been characterised by numerous changes, the curriculum of the subject has also been forced to undergo changes (see Ravenscroft & Rabele, 2008). Some local and international scholars have also shown that reform processes in schools generally necessitate the formation and operation of group of teachers working together for understanding of such process (Bryan, 2011; Edwards, 2012; Stoll et al., 2006; Trotman, 2009). Forming learning communities

creates opportunity for teachers to work in collaborative cultures (Baloche & Brody, 2017). Such collaborative cultures have been proven to be key instruments in reform programmes since such forums have the potential to result to motivation for learning new skills among teachers, building intergroups relations, critical and creative thinking and problem-solving skills. In addition, this collaborative culture results to collaborative mastering of implementation of new changes in the curriculum of the subject under review (Baloche & Brody, 2017). The rural accounting teachers' ability to acquaint themselves with curriculum changes as and when they occur as found in this study is in no doubt consistent with the strengths of teacher collaborative cultures the literature speaks about. The finding is also consistent with the notion that collaborative cultures value the idea that we are better together, a practice that is seen among the rural accounting teachers. It is this collaborative culture that Baloche and Brody (2017) once again claim positively motivate teachers to learn new skills, nurture creative thinking and in the end, improve learner achievement. Furthermore, in a developed context like the Netherland, results from learning communities have found teachers to be curriculum developers given their professional responsibilities in programmes like the TLCs that contribute to reform (Bouckaert & Kools, 2018). According to Bouckaert and Kools (2018), in times of reform processes in the curriculum, learning communities create opportunity for teachers to understand the pedagogic requirements of the process. This enables them to mediate the delivery process of a new curriculum. In South African context, reform processes in accounting that took place during the implementation of the Outcomes-Based Education (OBE), Revised National Curriculum Statement (RNCS) and the Curriculum Assessment Policy Statement (CAPS) curricula have also been supported by TLC initiative (Mouton, Louw & Strydom, 2012, Department of Basic Education, 2012). What emerges from this study is also in harmony with what some scholars have reported in the teaching of accounting in general. In this respect, it has been noted that a community of accounting teachers, creates platforms where hands-on teaching clinic, mentoring and emerging issues sessions, networking and ideas sharing can be nurtured to facilitate teacher-led programmes (Wygal, 2009). The process of communal sharing of ideas related to the teaching of accounting also comes into focus regarding the above finding in that in times of curriculum reforms, sharing of ideas produce results in terms of teacher practice and learning outcome (Lucas, 2011; Stephenson, 2017). In the next section, I analyse and discuss the finding in respect of how the learning community programmes of the rural accounting teachers contribute to general school improvement strategies.

6.2.5 Teacher learning communities as platforms for general school improvement

This study also concludes that teacher participation in learning communities plays a very important role in improving standards of educational provision in the challenging context within which the participants find themselves. In this regard, the study found that even though the participants find themselves in a context characterised by social inequalities, their engagements in learning communities lead to improved performance in accounting which subsequently makes positive contribution towards improved standards of educational provision. The participants contend that learning communities create a favourable platform where continued teacher professional skills and knowledge are nurtured. The study further highlights that the nurturing of professional skills and knowledge have generally improved the participants' performance outcome in accounting which in the end makes significant contribution towards overall school improvement strategies. A few of the participants' views that encapsulate the study finding include "*the school improvement starts with one subject. If one subject improves and then the next subject improves, then obviously the school improves. If accounting teachers do very well because of their participation in regular developmental programmes, obviously one can conclude the subject does contribute to school improvement''.* In a nutshell, the collective view of the participants appears to suggest that one of the key approaches in improving educational provision has to do with improved performance of individual learning areas or subjects. To this end, learning community programmes aim at building teacher professional knowledge and skills that ensure that there is collective improvement in the various learning areas including accounting.

The finding further demonstrates how accounting contributes towards the overall school improvement strategy in a context characterised by social inequalities. Once again, the ability of learning community programmes to advance accounting teachers' professional learning and ultimately ensuring that the subject contributes to school improvement strategies is confirmed by sentiments that have been documented by some educational scholars. In this perspective, some international scholars have reported that teacher participation in learning community programmes is a foundation for the improvement of the overall standards of educational provision (see Section 2.8.4) (Chapman, Chestnutt, Friel, Hall & Lowden, 2018; Postholm, 2018). Improving the overall standards of educational provision has becomes necessary given the fact that there seems to be enduring or continuing social inequalities in the global education systems (Machin, McNally &

Wyness, 2013; OECD, 2015). In addition, some studies both from South Africa and abroad have also shown the levels of inequalities that characterise educational systems. In some developed contexts like Australia and Scotland, some scholars have associated the notion of social imbalances in education with issues such as isolation or distance and schools of marginal benefits (Mansfield & Thompson, 2017; Menter, Elliot, Hall, Hulme, Lowden, McQueen & Christies, 2010). There have also been reports of what is described as the peripheralisation of rural schools that has undermined the aspirations of young men and women who choose to lead rural lives in the United States of America (Brown & Schafft, 2011; Woodrum, 2004). Similarly, some educational literature in Africa including South Africa, have also associated the issue of social inequalities with high poverty levels, limited amenities and segregated schools due to past political systems (e.g., legacy of apartheid) (Fleisch & Christie, 2004; Myende & Chikoko, 2014). As a result of these inequalities in the education systems, there has been a call for school improvement strategies to make schools better places for effective teaching and learning by way of strengthening capacities of schools (Hopkins et al., 2014).

Given these educational imbalances, there has been a strong advocacy for school renewal strategies that takes into consideration the continue development of teacher professional skills and knowledge (Chapman, Chestnutt, Friel, Hall & Lowden, 2018; Metcalfe, 2011; Darling-Hammond & Richardson, 2009; Steyn, 2011). The quest to strengthening capacities of schools as well as support towards school renewal strategies seem to underpin learning community programmes. With the study context being characterised by the foregoing body of knowledge, the study reveals that learning communities make rural accounting teachers succeed in making contributions towards improved standards of educational provision. This is made possible because teachers are able to tap into the collective wisdom or capital of others and in the process, understand the implementation process of the school improvement strategies. This is also in agreement with what some South African scholars have reported that learning communities create better teachers which in turn produces better learning organisation (Metcalfe, 2011; Steyn, 2011). The scholars conclude that with teachers becoming better, there is also a paradigm shift in teacher attitudes and belief systems. This also assists teachers improve performance in the subject they teach and eventually contribute towards the overall improvement strategy of their respective schools.

In addition to the foregoing analysis and discussions, the finding of the study is also confirmed within the framework of the generative theory of rurality (see Section 3.2.2 in Chapter Three). For

example, the participants shared views such as "*learning community programmes make teachers become better for improvement strategy", "better equipped to effect improvement", "share information on best teaching practices" and "accounting performance adds to the aggregate performance of the school".* These views are all indicators to the fact that the involvement of the participants in TLCs have helped them contribute to the transformation processes of their schools. The generative theory of rurality is also premised on the idea of rural teachers' ability to play active role in transforming their own situation (teacher agency) (Balfour et al., 2008). Having discussed the finding regarding how learning communities contribute towards overall school improvement strategy, I now discuss the next finding of the study.

6.2.6 Nurturing teacher expertise to lead the accounting classroom through learning communities

This study has also noted that learning community engagements of accounting teachers create platforms where the teachers are empowered from leadership point of view. The collective view of the rural accounting teachers was that through their face-to face and virtual learning community engagements, they are exposed to different challenges and growth opportunities that enable them to effectively manage the teaching and learning situation in the classroom. This is important because being in a rural setting, if teachers are empowered with the expertise to lead, they are better positioned to manage the teaching and learning situation than otherwise would have been the case. The participants alluded to the fact that as they partake in learning community programmes, they are influenced and bounded together to improve teaching and learning. Commenting on the participants' ability to provide leadership in the accounting classroom, a participant stated that ". *in learning community engagements, we learn how to inspire learners through our shared responsibilities. They also empower teachers in content and from there you go to class with confidence".* The ability of learning communities to empower teachers in leadership was also evident in the view of another participant who claimed that the participatory nature of the learning communities brings out the leadership skills of teachers who participate in such programmes. The participant said that "*I can also say that I am empowered from leadership point of view through these engagements as we are put into groups in which we are given tasks or responsibilities to accomplish"*.

What the study finds in respect of learning community programmes equipping the rural accounting teachers with skills that enable them to manage and lead the teaching and learning situation is also confirmed by what has been reported by some scholars in the teacher education and development literature. In these reports, it is argued that the success of effective teacher engagements in learning community activities mostly requires the vigour and influence of teacher leadership (see Bush, 2015; Stoll, Brown, Spence-Thomas & Taylor, 2018). The concept of teacher leadership involves activities that bind members of the school community together for the advancement of that community's life (Cosenza, 2015; Crowther, Ferguson & Hann's, 2009). Such activities according to the scholars involve members of the teaching community going beyond their core business in the classroom by seeking additional challenges and growth opportunities. It is this togetherness that further leads to the building of confidence and innovation that subsequently instill leadership in teachers (OECD, 2013; Schleicher, 2015). The study finding is also consistent with some views that have been shared by other scholars regarding teachers being described as leaders and what breeds teacher leadership skills. On one hand, teachers have been described as 'middle leaders' and that, constant advancement of professional knowledge which takes place through partnerships and networks, school-to-school support as well as peer-to-peer learning breeds leadership potentials of these middle leaders (Istance & Vincent-Lancran, Van Dame, Schleicher & Weatherby, 2012; Stoll, Brown, Spence-Thomas & Taylor, 2018). On the other hand, some South African academics have also contended that leadership traits development does contribute to the nurturing of coping and adaptation mechanisms during a period of change in trying contexts (Bhengu & Myende, 2016). The above ideas are important in that they confirm the study finding that demonstrates that as the rural accounting teachers participate in learning community programmes, they develop expertise that enable them to manage or lead the teaching and learning situation in the accounting classroom.

The discussions thus far have highlighted the findings of the study from the point of view of the lived experiences of the study participants in relation to the roles of accounting teacher learning community programmes. The analysis and discussions thus far have shown that learning communities of accounting teachers present a range of benefits towards the teaching and learning of accounting within a rural context. Having analysed and discussed the findings of the study in terms of the collective benefits or importance of accounting teacher learning communities, I now analyse and discuss the findings of the study in relation to the second research question. Once again, I draw on the data presentation chapter to develop patterns or findings that seem to emerge

in terms of the interactions of rurality as a context vis-à-vis the implementation of learning community engagements and the roles discussed earlier. In other words, this is to establish how the interaction of rurality either hinder or support the implementation of TLCs and its benefits.

6.3 The interaction between rurality and accounting learning communities

The interplay between rurality as a context and the implementation of learning communities provided some valuable insights in the context of the study findings. In other words, how the learning community activities on one hand were constrained due to the nature of the study context and how the activities of the learning communities on the other hand thrived given the strong social structure of the study context. On one hand, with resource provision being constrained together with other socio-economic factors in rural context, there is no doubt that learning community programmes can be devoid of challenges. It must also be emphasised that the characterisation of rurality as being deficient in terms of resource provision and other socio-economic factors has been well documented by both South African and other international scholars as a major setback in educational provision (see Arnold, Newman, Gaddy & Dean, 2005; Bhengu & Myende, 2016; Wedekind, 2005) in Section 2.9. For example, in a developed context like the United States of America, some scholars have located the challenges of rurality in perspectives such as geographical isolation, need to attract and retain highly qualified teachers, background of learners just to mention a few (Arnold, Newman, Gaddy & Dean, 2005; Schafft, 2016). The academics, however, acknowledge how some rural schools have successfully dealt with these challenges. At the same time, while some local scholars associate rural communities in South Africa with deficiencies such as poor infrastructure and inadequate services and facilities, some others point out the creativity and innovations that rural schools adopt in coping with rural context (Bhengu & Myende, 2016; Schafft, 2016; Wedekind, 2005). At the same time, within the framework of the community of practice theory is the notion of society with strong social structure and socio-cultural environment where friendship and the value of community is adored (Roberts, 2006). Considering the above, the analysis and discussions of the findings of the study under the above main theme draw on two main sub-themes. The first sub-theme is what I describe as (a) learning communities battling contextual challenges associated with rurality and the second sub-theme also is (b) learning communities producing creative and innovative mechanisms to facilitate the teaching and learning of accounting in a rural context.

6.3.1 Learning communities battling contextual challenges associated with rurality

Revealed in this study is the acknowledgement by the study participants that there is a shortfall in terms of infrastructural provision together with socio-economic constraints within the context in which the participants operate. These constraints do not allow the rural accounting teachers to derive the full benefits of their engagements in learning community programmes. This finding of the study was evident in different views expressed by the participants. On infrastructural deficiencies or shortfall, the participants cited issues like "we *have poor roads", "there are schools without electricity", "one of our challenges has been network signal", "most of our schools do not also have access to Wi-Fi so teachers are forced to use their private mobile data for internet".* The collective views of the participants revealed that these infrastructural deficiencies are pronounced in most of the rural schools, hence the inability to derive the expected maximum benefits from the learning community engagements. These and other views highlighted by the participants demonstrated the extent at which the collaborative efforts of the teachers were impeded. For example, even though the participants were seen to be taking advantage of virtual collaboration, it appears that their engagements were largely limited to the use of the WhatsApp group chats.

In respect of the views expressed above, the study noted that the participants could not tap much into some of the contemporary modes of virtual collaboration such as the use of Microsoft Teams and ZOOM that could have maximized the benefits of their collaborative activities. In addition to the above, the study also found that other contemporary socio-economic issues that characterise the study context affect the smooth implementation of the participants' engagements. The participants were of the view that problems that result from the study context such as issues of poverty, high staff turnover, teacher quality and isolation of schools due to distance also affected the implementation of the learning community programmes. Some of the contemporary socioeconomic issues highlighted by the participants include "*rural communities are poor", "there is also the issue of high staff turnover as some teachers do not remain long in rural areas" and "language barrier among some teachers affects the way learning communities operate".* These shortcomings undoubtedly pose a challenge in respect of the benefits the participants derive from learning community engagements.

The above finding is confirmed by literature from the points of view of both international and local scholars. First and foremost, in advanced economy like Australia, issues of isolation and disconnection due to distance have also been linked to rural communities (see McCluskey, Sim & Johnson, 2011). The effect of this is that educational provision in such context is subjected to a range of difficulties given the fact that teachers have limited access to most basic resources that facilitate teaching and learning. This impacts on teacher collaborative engagements that advance teacher professional learning. In other developing economies including China, Ghana and Zambia, some scholars have highlighted resource gap between rural and urban contexts, a situation that negatively impacts on teachers' work including their ability to collaborate in learning communities (Burger, 2011; Cobbold, 2006; Hannum & Park, 2007; Liu & Hallinger, 2018).

To narrow the argument down to the South African context, research has also shown that schools in rural communities are known to be grappling with limited resources, a phenomenon that seems to have been linked to the legacy of the apartheid regime (Chisholm, Soudien, Vally & Gilmour, 1999; de Jager, Coetzee, Maulana, Helms-Lorenz & van de Grift, 2017; Nelson Mandela Foundation, 2005). Similarly, other South African scholars have associated rural communities with social ills that include under-resourced, slow pace of growth conditions of poverty, deprivation, and lack of modernity (Gardiner, 2008; Myende & Chikoko, 2014). It is in no doubt that these constraints play a major role in rural teachers' effort to network. From theoretical lens, issues of infrastructural and socio-economic challenges are also consistent with what has been noted as the limiting aspects of the CoP theory. For example, the participants make mention of unfavourable conditions in rural communities that affect the ease at which they collaborate both face-to-face and virtually. With all the unfavourable conditions mentioned earlier by the participants, it is probable that the frequency of participants' engagements is somehow compromised. The CoP theory is fundamentally premised on the notion that professionals learn together and support one another towards a shared passion (Lave & Wenger, 1991; Wenger1998). However, other scholars like Steven and Kermo (2008) have argued that one of the limiting factors of the CoP theory is time demand constraints. For a detailed discussion on this matter, see Section 3.7.1 in Chapter 2). In this regard, academics speak of the amount of time participants who belong to a community of practice spend in engaging with one another. The view suggests that to produce fruitful results from engagement in CoP, participants must be able to allocate ample time for regular engagements. Even though the CoP theory has been welcomed to accelerate professional growth, improved teacher outcome cannot be guaranteed, when the engagement is compromised by infrastructural

and socio-cultural factors. (Steven & Kermo, 2008; Webber, 2016). In a nutshell, the CoP theory elaborates the understanding of the finding to the effect that infrastructural and socio-cultural factors do constraint the effective implementation of learning community programmes, particularly in a rural context.

The above arguments have discussed what the study reveals in the context of the infrastructural and socio-economic challenges imposed on the implementation of learning community programmes in the study context. In the next section, I analyse and discuss the finding of the study in relation to how the context of rurality supports the effective implementation of TLCs despite its unfavourable conditions. In doing so, I locate the argument in the creative and innovative culture that seem to work best to facilitate learning community engagements within a rural setting.

6.3.2 Learning communities producing creative and innovative mechanisms to facilitate the teaching and learning of accounting in a rural context

Given the difficulties imposed by rurality on the effective implementation of both face-to-face and virtual interactions among accounting teachers in learning communities, this study noted that the participants adopted what I view as a creative and innovative mechanism that facilitate their learning community engagements. In this regard, the study finds that the rural accounting teachers have cultivated the culture of togetherness, resilience, respect and commitment towards the attainment of a common agenda, which is succeeding in their learning communities in the face of their adversity. In this respect, the participants are seen to be giving priority to friendship and the value of community. With friendship and value of community being adored in the study context, the spirit of interdependence becomes pronounced among the teachers. What I could further deduce from this finding was that the interdependence breeds respect among the participants who all display, resilience and commitment to achieve a common agenda of ensuring the success of the learning communities. A participant stated that "*we have a number of challenges in rural communities that have the potential to demotivate us under normal circumstances. However, our quest to achieve makes us to be resilient, respect one another in our engagements and remain committed to achieve".*

Furthermore, the study established that the interdependence among the participants creates an opportunity for availability of abundance resources and expertise that the rural accounting teachers

could tap from. This was also evident in the view of another participant who stated that; "*we are not in an urban area where there are all kinds of resources such as computers, internet and so on. With the limited resources that we have and the networking, we do survive because teachers are very co-operative with one another".* This attitude of the accounting teachers promotes the implementation of their collaborative engagements despite the difficulties imposed by the study context. The essence of the above finding is also consistent with the claim that teachers in rural setting have been largely known to appreciate the opportunity to network with colleagues who share similar experiences and problems. This is consistent with the views expressed in Section 2.9.1 of Chapter 2, (see, Azano, Brenner, Downey, Eppley, & Schulte, 2021). The togetherness and the respect the participants displayed within the study context can also be located in or confirmed by the notion of lateral capacity building in learning communities of teachers discussed in chapter two of this study (see Chen, 2018; Grossman, Wineburg & Woolworth, 2001; OECD, 2003). The view of the scholars is that teacher learning communities foreground lateral capacity building and connections among schools, that is, where cross-school network among teachers is nurtured. Once again, with togetherness and respect that seem to breed resilience and commitment among the rural accounting teachers within the study context, the teachers seem to share common vision and values and build lateral capacity to generate collective efforts that enhance teacher practice (Chen, 2018, p.201; DuFour & Eaker, 1998). Furthermore, the interdependence, togetherness and commitment found within the study context can also be associated with some of the key characteristics of TLCs. Learning communities are known to be characterised by what some scholars have described as; joint efforts towards shared mission, vision and value, collective inquiry, continuous improvement, collaborative teams and results orientation (DuFour & Eaker, 1998; R. DuFour, R.B. DuFour & Eaker, 2008). With rurality being known to create opportunity for teachers to network with colleagues and share experiences and problems, it becomes easy to implement the above features of learning communities within a rural setting. In a nutshell, the above literature from teacher education and development points of view confirms what the study revealed in terms of the creative and innovative mechanism of togetherness, resilience, respect and commitment towards the attainment of a common agenda that the study context offers the participants.

In addition to the above, the views of some scholars within the accounting education literature, also finds consonance with the finding of the study. For instance, it has been noted by some scholars that learning communities create opportunity for communal sharing of ideas and

experiences of teachers (see Lucas, 2011; Stephenson, 2017). The togetherness and respect displayed by the rural accounting teachers, once again is consistent with the view of another accounting scholar who asserts that communal sharing of ideas and experiences become useful mechanisms for creating network opportunities for effective teaching of accounting (Wygal, 2009). This is what the study context seems to be offering in relation to the finding of the study.

Furthermore, the community of practice theory asserts that some societies are characterised by strong social structures and socio-cultural environment where friendship and the value of community is cherished (see Roberts, 2006; Wenger, 1998) in Section 3.7.3. This theoretical argument also confirms what the study revealed about the study context. From the practices of the rural accounting teachers, one can certainly conclude that they belong to a setting which prioritises friendship and value of community which eventually facilitates the implementation of learning community engagements. Furthermore, from the lessons learnt regarding the generative theory of rurality, rural people or teachers are known to be able to transform an unwanted situation for the better (Balfour et al., 2008). This is done through rural people's (teachers') vigorous participation and activism as agents of transformation. This is consistent with the views expressed by Balfour et al. (2008). In the context of this study, the unfavourable conditions of rurality are seen to be hampering the effective implementation of the learning communities. However, the contextual characteristics of rurality outlined above make it possible for the participants to make progress in implementing accounting learning communities

Having analysed and discussed the study findings under the first two research questions, I now analyse and discuss the patterns that emerged from the participants responses to the last research question which focuses on why the role of learning communities influence teacher practice. Two main findings emerged from the last research question. On one hand, the data presentation chapter suggests that the rural accounting teachers collectively acknowledge the positive impacts of participating in learning community engagements. However, views from the experienced accounting teachers who participated in the study recommend the need for the learning community programmes to be revamped for a better outcome.

6.4 Enhanced teacher practice through learning community programmes

In the last research question, I sought to explore why the roles of the learning community programmes have the power to influence or shape the practice of the study participants. This quest

led to the consolidation of the various findings discussed in the first two research questions. The process subsequently led to the development of two themes, the first of which is analysed and discussed in this section based on the semi-structured interviews. This study has also shown that learning communities make available a whole range of developmental engagements through which teachers draw their strength from. The participants in the case of this study, claim that developmental engagements expose them to '*simplified teaching methodologies or improved instructional skills, adaptation skills in managing reforms in the accounting curriculum as well as understanding of the content knowledge*. Furthermore, the developmental engagements also expose the participants to *improved planning and interpersonal skills*. What the finding seems to reveal is that the synergy of all the above is that teachers become better since their practice is variously shaped as they participate in a number of learning community engagements.

The study again, discovered that as the participants become better, their performance outcome in terms of learner attainment improves in most cases. Once again, this finding is prevalent in the views that have been shared by some scholars in the teacher education and development literature. One of such views is the assumption that at the heart of learning community programmes is the quest for better ways of doing things in the context of teaching and learning (see Section 2.9.3.3) (DuFour & Eaker, 1998). In addition, the scholars argue that sustained teacher engagement in learning community programmes is largely characterised by the central purpose to be achieved, strategies for becoming better on continuous basis as well as commitment to continuous improvement. These sentiments are also echoed by Hess & Siciliano (2007) who contend that continued teacher engagements in learning communities create a platform for improved clarity in learning expectations, positive changes in the roles of the teacher as well as enrichment in teacher expertise.

In addition, the finding of the study is in agreement with what some scholars in the business education literature have alluded to in relation to the ability of teacher collaborative engagements perfecting teacher practice. For example, it is noted in Australia that teacher practice is shaped through factors that characterise learning community programmes such as information sharing among teachers, commitment to teaching and the ability to link subject matter to the practice environment as explained by Wygal, Watty and Stout (2014). Furthermore, research in accounting with a focus on individual and communal journey and building community of accounting teachers show that accounting teachers collaborative teams serve as means of shaping teachers' teaching

practice (Lucas, 2011; Wygal, 2009). Once again, within the scholarship of teaching and learning of accounting is the call for the concept of accounting community of practice, given the fact that it serves as a means of building network for information and resource sharing among teachers for effective teaching and learning of the subject (Lucas, 2011; Wygal, 2009). The last section, analyses and discusses a finding that suggests what ought to be done in the implementation of learning community programmes to better enhance the manner of their operation.

6.5 Revamping the implementation of learning communities for better outcome

Another noteworthy finding that emerged from this study underscores the fact that a programme such as the content development workshop that the education district uses to develop the rural accounting teachers on regular basis is to certain extent not well structured to meet the needs of all teachers. The study concludes that in most cases the content development workshop seems to adopt a one-size-fits-all approach where both novice and more experienced teachers are made to participate in the same developmental workshop. The more experienced teachers who participated in this study were of the view that the learning community programmes should have been customised in a way that they take into consideration issues of vision and values. This is important because knowing what development programmes aim to achieve enables useful programmes to be embarked upon. This also implies that more experienced teachers will not be unnecessarily subjected to learning community programmes that do not serve their developmental needs. In relation to the above finding, participants in one of the focus groups made a submission that "*The correct way of doing any developmental programmes is to first do skills audit, developmental needs, strengths and weakness assessment of individual teachers and thereafter, develop training programmes based on the findings".* However, the experienced accounting teachers who participated in this study felt this was not the case and therefore, believe that they are sometimes subjected to learning community programmes that do not address their needs.

The need to have learning community programmes that address the educational needs of teachers of different experiential backgrounds has been highlighted from the points of view of both literature and theory. From the point of view of literature, it has been argued that a well-structured learning community engagement that aims to serve the needs of teachers must be characterised by the elements of shared mission, vision and values (see DuFour & Eaker, 2008) in Section 2.9.2.1 in Chapter Two. The scholars describe the elements of shared mission, as the purpose behind the

existence of a learning community and vision, as what the members of a learning community aim to achieve, become or clear direction. The element of values on the other hand has also been described as programmes embarked upon by a learning community towards the realisation of a shared mission (DuFour & Eaker, 2008). What the above body of knowledge emphasises is the importance of learning community programmes adhering to the above-mentioned elements for a better outcome. Teacher development programmes are also known to nurture what is known as educational experience which revolves around mastering subject-matter knowledge, building a repertoire of teaching strategies and developing concrete skills of teaching (see Field & Macintyre Latta, 2001) in Section 2.10.1 of Chapter Two. Therefore, if both novice and experienced teachers are to reap the above benefits, learning community programmes must be carefully structured to take into consideration the educational needs of both novice and experienced teachers.

Taking the above literature into consideration, what the study reveals also seems to be confirmed by theory. For example, within the generative theory of rurality are what the advocates of the theory describe as dynamic variables which include forces, agencies and resources (see Balfour et al., 2008). Furthermore, within the variable of forces are the theories of 'space, place and time (Gallagher, 1993; Gruenewald, 2003). Time is also conceptualised as the distance taken in moving from one place or space to the other (Balfour et al., 2008). It has been emphasised in this study that schools in rural communities are largely characterised by unfavourable conditions and therefore, learning community programmes become useful in empowering its teachers. However, the implementation of learning communities must be done in a manner that makes them well-structured enough to meet the desired need of all participants. By so doing the notion of time that the scholars speak about is not unnecessarily wasted. Besides the notion of time, resources serve as one of the constituents of the dynamic variables and the inadequacy of resources also include limited accounting teachers. Therefore, if experienced accounting teachers are frequently called upon to participate in teacher engagements that are not structured enough to meet their curriculum needs, it becomes clear that teachers' time is being wasted. In summary, the dynamic variables of time and resources in the generative theory of rurality do not reflect in the implementation of learning community programmes as revealed in this study.

6.6 Conclusion

This chapter has primarily presented a second level of analysis which involves integrating literature and theory in the major findings that emerged from the data presentation chapter. This was done to ensure a deeper understanding of the major findings of the study. In this regard, the meanings that lie behind the themes and the associated data were used to analyse and discuss the study findings. In general, the chapter has higlighted the importance of learning community programmes among accounting teachers in a rural setting. At the same time, the discussions and the analysis of the findings have also brought into focus how the context of rurality interacts with the implementation of learning community programmes. The findings of the study have also provided deeper understanding into why the cumulative effect of learning communities influence rural accounting teachers' practice as well as the need to improve the implementation of learning communities for better outcome. Having dealt with analysis and discussions of the study findings, I now present the concluding chapter of the study.

CHAPTER SEVEN

UNDERSTANDING THE ROLES OF TEACHER LEARNING COMMUNITIES: LESSONS LEARNT FROM RURAL ACCOUNTING TEACHERS

7.1 Introduction

The preceding chapter has analysed and discussed the findings of the study within the context of the literature and theoretical frameworks that underpinned the study. The current chapter on the other hand serves as a concluding chapter of the entire study. Primarily, the chapter draws on the preceding chapter to establish the extent to which the findings of the study have addressed the critical research questions the study sought to answer. In doing so, the chapter also assesses the extent to which the findings of the study confirm, build on or challenge the existing body of knowledge around the role of teacher learning communities from the points of view of both literature and theory. The outline of this concluding chapter comprises; a summary of the study, the synthesis of the findings of the study in line with the key research questions as well as the contributions the study makes to educational research. Other sections of the concluding chapter include recommendations of the study based on the synthesis of the findings and the contributions of the study as well as the limitations of the study. In the last section of the chapter, I provided my concluding remarks as a researcher.

7.2 Summary of the study

The quest for redress of the historical imbalances that characterised educational provision during the apartheid era has necessitated several educational reforms in South African post-apartheid schooling system (see Chapter Two). Key among this reform process has been the ongoing curricula reforms that require teachers on perennial basis to improve their content knowledge to have command of the subjects they teach and to improve learner attainment. In view of this, the post-apartheid education system has over the past years prioritised teacher professional learning through a range of developmental programmes. This is to ensure that teachers who are known to be at the centre of any change process in education can effectively manage the reform processes that characterise the current educational dispensation. In view of the above, several scholars have

written about the roles of the developmental programmes that South African teachers constantly participate in to determine how they contribute to among other things teachers' understanding of the reform processes, enhancement of teacher practice and learning outcome. This thesis builds on and contributes to the understanding of the current discourse in the field of teacher learning community programmes with a focus on selected secondary school accounting teachers located in one rural education district.

I began the study by providing a background information that speaks to the role of learning communities of teachers that culminates in exploring the lived experiences of accounting teachers regarding the roles of TLCs within the context of rurality. The study background also provided information on the reformed nature of the accounting curriculum in South African Basic Education System as well as how rural accounting teachers' participation in learning community engagements contributes to the understanding of the reforms process in education. The background of the study provided a basis where the role of the learning communities of accounting teachers within the context of rurality was problematised. This was then followed by exploring both local and international literature that underscore teacher collaborative engagements that promote teacher professional learning. Drawing upon the literature, I discussed the roles of TLCs, the interplay between the study context and the role of learning community engagements as well as the question of why teacher practice is influenced by the role of TLC within the context of rurality. The reviewed literature both from general and Accounting Education points of view broadly discussed the roles of TLCs. However, from the Accounting Education literature, the discourse seemed to have been focused largely on either the tertiary level or at the professional level of accountancy. This provided an impetus to explore secondary school accounting teachers lived experiences in terms of the role of TLCs within a rural setting. To gain theoretical understanding of the concept of learning community of teachers within a rural context and subsequently align it with the study focus, I draw on the generative theory of rurality and the theory of Community of Practice (CoP).

Having discussed the background, literature review and the theoretical frameworks, I presented the methodological orientation of the study. The methodology of the study encompasses a case study design that was supported by the interpretive paradigm. I purposively recruited sixteen study participants through the convenience sampling technique. Telephonic semi-structured and

WhatsApp-based focus group interviews were employed to generate the needed data to respond to the key research questions. Data generated was further analysed using the reflexive thematic analysis (Braun & Clarke, 2006). The reflexive thematic analysis of the data led to the presentation of the data in line with the critical research questions which was then followed by the analysis and discussion of the key findings that emerged from the data presentation process. The above summary collectively contributes to the current chapter which concludes the thesis. In the section that follows, I synthesise the findings of the study.

7.3 Synthesis of the study findings

This section focuses on taking a second look at the findings of the study discussed in chapter six to establish how best they have responded to the key research questions. This also helps to examine the extent to which the findings of the study make contributions in terms of confirming, building on or challenging the existing discourse around the role of teacher learning communities from the points of view of both literature and theory. In doing so, I synthesised the different salient ideas that characterised the analysis and discussions of the study findings. The synthesisation process was guided by the three main research questions underpinning the study. In view of this, the key research questions are restated in the next three sub-sections for synthesising the findings.

7.3.1 What are teachers' experiences regarding the role of Teacher Learning Community programmes in the teaching and learning of accounting in the context of rurality?

As per the lived experiences of the study participants, the role played by learning communities of accounting teachers in a rural setting is evident in both face-to-face and virtual (online) forms. In face-to-face engagements, rural the accounting teachers are seen to be involved in a range of professional learning activities. These include but not limited to, teacher involvement in subject committees at the school level, clustering of neighbouring schools, team teaching among rural accounting teachers as well as content development workshop at the district level. Through face to-face teacher collaborative engagements, the rural accounting teachers also get the opportunity to be developed by the district subject advisor of accounting and other expert teachers, share expertise and resources as well as expert teachers providing intervention to problems of practice.

The study has demonstrated that traditionally, the learning communities of the rural accounting teachers have been largely through face-to-face engagements. However, this study has also revealed that in recent years, the rural accounting teachers are being seen to be harnessing technology in sharing educational resources and ideas that advance teacher practice and learning outcome. This has become possible through modern communication technology such as the WhatsApp chats group. It was clear from the findings of this study that modern communication technologies are soon to become one of the new norms for teacher collaboration. For example, given the outbreak of the COVID-19 pandemic, the rural accounting teachers are seen to be collaborating more virtually to share educational resources and insights that contribute to teacher professional learning. (see Section 6.2.2 in Chapter Six). The rural accounting teachers in this study no longer have to always travel to congregate at a particular venue before learning community programmes can take place. This has become an important development in that the accounting teachers can now safe significant resources in terms of money and time in travelling to a venue when it comes to networking for professional learning. Other lessons learnt from this study in relation to the synergy between the importance of face-to-face and virtual collaborative engagements (learning communities) among the rural accounting teachers are highlighted in the next paragraph.

This study has shown that learning communities of the rural accounting teachers have the ability to advance teacher understanding of the Pedagogical Content Knowledge (PCK) (see Section 6.2.3 in Chapter Six). PCK comprises rural accounting teachers' understanding of the content of the subject and the approach or method of presenting it in class to make it comprehensible to learners. From the point of view of face-to-face engagements, the accounting teachers in this study get the opportunity to engage in professional learning programmes like subject committees at the school level, clustering of neighbouring schools and district development workshops on content or curriculum related matters. In all these engagements, teachers are given responsibilities or tasks where they become learners themselves. For example, the teachers are able to take turns at teaching their peers, a practice that improves the understanding of teachers regarding the content of the subject and its delivery in the accounting classroom. The teachers who participated in this study believed that face-to-face teacher collaborative activities enable them to learn what they could not learn at the universities during their initial time of training. This is so because novice teachers get the opportunity to interact with experienced teachers that have been teaching the subject for a

considerable number of years (see Section 5.4.3.1 in Chapter Five). With virtual space teacher collaboration becoming more popular through the WhatsApp group chats, the rural accounting teachers freely make use of this platform to pose questions of content or curriculum, pedagogy and practice in general for teachers of different expertise to respond to. In a nutshell, as rural accounting teachers engage in both face-to-face and virtual learning community programmes, the several developmental opportunities created as a result help to advance their pedagogical content knowledge. As teachers' PCK is improved, there is improved teaching practice and learning outcome. In addition to the above, the study has also revealed that the ability of learning community programmes of accounting teachers translating into improved learning outcome does not occur as a matter of course. This is because four of the sixteen accounting teachers who participated in this study felt that the contextual constraints of rurality and background of their learners were to some extent impeding their effort to produce results. Even though other performing teachers agreed to the unfavourable conditions of rurality and background of rural learners, they felt learning community engagements are also characterised by inadequate teacher accountability that leads to laxity in teacher performance in some cases. This is so because if teachers are not made to account for persistence underperformance, they are likely to over rely on contextual factors as an excuse for underperformance. The study concludes that the fact that some teachers from the study context were performing and others attribute their non-performance to the challenges of the study context confirms the notion of laxity in teacher accountability that characterise some of the learning community programmes.

Another important role of TLCs, revealed in this study also has to do with their ability to equip rural accounting teachers with the needed expertise in managing the frequent reforms that occur in the accounting curriculum. This is evident in Section 6.2.4 of Chapter Six where systematic reforms in the accounting curriculum has become the order of the day. However, the culture of sharing and support that characterise learning community engagements becomes a catalyst for rural accounting teachers to learn new skills and to become critical thinkers so that they are able to make meaningful contribution towards the implementation of a new curriculum. This is true because in both face-to-face and virtual space learning, networking for the sharing of ideas becomes possible leading to a collaborative mastering of the needed skills that rural accounting teachers employ in meeting the expectations of a new curriculum. Related to the above role, is learning community

programmes' ability to empower rural accounting teachers in making significant contributions towards school improvement strategies. As described in Chapter 6, (see Section 6.2.5), teacher engagements in learning communities serve as a cornerstone in improving educational standards. In this respect, school improvement strategies aim at improving performance of schools and teachers play a pivotal role in this regard. As rural accounting teachers engage in both face-to-face and virtual space learning, their professional skills and knowledge improve. These lead to improvement in teacher performance outcome which is felt in the performance of accounting. In addition, with improved professional skills and knowledge, rural accounting teachers are able to understand educational reform programmes that aim at improving capacities of schools and make significant contribution towards it through the provision of Accounting Education. This study has also demonstrated that teacher learning community programmes also benefit rural accounting teachers by equipping them with expertise and skills that help them better lead the teaching and learning situation in the accounting classroom. As highlighted in Section 6.2.6 of Chapter Six, through face-to-face and virtual learning communities, rural accounting teachers get the opportunity to be exposed to diverse challenges and growth opportunities that build teacher confidence. For example, face-to-face engagements such as content development workshops, clusters and team teaching among accounting teachers are intensely activity-based where teachers actively get involved in finding solutions to content and pedagogic related problems. As the rural accounting teachers get empowered in these activities, they become confident, and this nurtures leadership skills that help in managing the teaching and learning situation in the accounting classroom.

7.3.2 How does the context of rurality interact with Teacher Learning Communities in hindering or supporting their roles?

This study has demonstrated that the different roles played by teacher learning community engagements are either supported or hindered by the dynamics of rurality. These dynamics or forces either stimulate or impede the success of rural accounting teacher collaborative engagements. This section looks at how the findings of the study has responded to the above critical research question by synthesising the interplay between rurality as a context and the roles of learning community engagements. I began by synthesising the findings of the study that speak of forces that compromise the smooth implementation of teacher learning community programmes in accounting.

Rurality as a context is largely characterised by infrastructural deficits as revealed in this study. These include poor road network, unreliable power supply, unreliable internet connectivity, inadequate access to Wi-fi just to name a few. These deficiencies present a challenge to rural accounting teachers in their efforts to collaborate for effective teaching and learning of accounting. As described in Section 6.3.1 of Chapter Six, the presence of these infrastructural deficits to certain extent do not allow the rural accounting teachers to reap the full benefits of their collaborative efforts. For example, there is no doubt that to be able to effectively tap into the benefits of teacher collaboration in modern times, accessibility to power supply, internet connectivity and the like becomes very necessary. However, as revealed in this study, some rural accounting teachers battle with such amenities hence, their effort to effectively collaborate is somehow constrained. In addition to infrastructural deficits, the study also reports that effective learning community engagements of rural accounting teachers are constrained by socio-economic challenges that bedevil schools in rural communities. Once again, as described in Section 6.3.1 of Chapter Six, socio-economic factors such as poverty, high staff turnover and isolation of schools due to distance are pronounced in many of the rural schools. Given these constraints, the ease with which the rural accounting teachers collaborate for professional learning, is also impeded. Notwithstanding the challenges of inadequate infrastructure and socio-economic factors, the study also reports of some attributes that seem to characterise rural communities that facilitate the implementation of learning communities. Furthermore, the study suggests that teachers found in rural communities also adopt creative and innovative habits that make it possible for learning community programmes to thrive. In the paragraph that follows, I provide the synthesis of some of the attributes that according to the study contribute to the success of the learning community programmes in the study context.

Even in the face of the challenges that confront rural communities, the study also highlights two positive attributes that contribute to successful implementation of learning communities in the study context. One of such attributes is the notion of social structure and the socio-cultural environment of the study context that seem to bind the rural accounting teachers in working together (see Section 6.3.2 of Chapter Six). In addition to the above attribute, rural teachers are also known to appreciate the opportunity to network with colleagues who share similar experiences and problems (see Section 2.9.1 of Chapter Two). In the light of the above, the rural accounting teachers in this study have cultivated certain habits the aim of which is to synergise their strengths regarding the implementation of learning community programmes and their benefits. These habits

as described in Section 6.3.2 of Chapter Six include togetherness, respect, resilience and commitment to a common agenda aimed at improving and enhancing teaching practice and learning outcome. Regarding the above habits, the study reports that the rural accounting teachers firstly recognise that they are confronted with several challenges that have the potential to negate their efforts. To overcome the challenges that the study context presents such as infrastructural and socio-economic challenges, the teachers have resorted to more of a collaborative culture where they closely work together in both face-to-face and virtual learning communities. The togetherness of the rural accounting teachers is demonstrated in face-to-face engagements such as clustering of neighbouring schools, team teaching, district content development workshops and other curriculum related workshops organised by the Department of Basic Education (DBE). This togetherness is also being felt through engagements within the virtual space context using communication technology such as WhatsApp group chats. With togetherness, the accounting teachers have become more interdependent, a practice that seems to have nurtured respect among them. The teachers, therefore, become quite resilient and constantly confront the challenges that characterise the study context for the success of their collaborative engagements. Given the above attributes, the study also reports of teachers remaining committed to a common agenda of accounting learning community programmes which is to contribute to teacher professional learning. The accounting teachers through their professional learning responsibility remain committed to a common agenda and in some cases, go to the extent of providing mobile data at their own expense in order to be able to participate in virtual space learning. In a nutshell, even though rurality as a context presents a challenge in the implementation of learning community engagements, the rural accounting teachers in this study seem to draw inspiration from the above attributes to succeed in their collaborative agenda. Lastly, I present how the study findings also responded to the last research question.

7.3.3 Why do the roles of Teacher Learning Communities influence rural accounting teachers' practice?

The synergy of the different findings under the first and the second research questions contribute to the ability of learning community engagements influencing or enhancing rural accounting teachers' practice. This study concludes that the rural accounting teachers get the opportunity to participate in a range of professional learning activities and become better in their practice by doing

so. Participating in a range of professional learning activities enable the rural accounting teachers to tap into the expertise of different teachers and in the process, learn to improve what they themselves know. Becoming better implies improved performance outcome of teachers that contributes to positive learner attainment. This is consistent with the view of Muijs and Harris (2006) who argue that constant teachers' engagement in a formal and informal grouping in collaborative learning programmes equip them with the needed expertise that enable them to manage the teaching of their own subjects.

Even though the rural accounting teachers acknowledge that the combined effects of learning community engagements enhance their practice, the study at the same time noted that the experienced accounting teachers who participated in the study highlighted the need to revamp the structure of the engagements. As described in Section 6.5 of Chapter Six, the experienced teachers in this study felt that there was the need for a more customised approach of learning community programmes that take into consideration the needs of both experienced and novice teachers. The teachers see this as important since it affords them the opportunity to spend their energies in participating in learning community programmes that directly address their growth plans. In the section that follows, I provide the summary of the contributions the study makes to educational research.

7.4 Summarising the contributions of the study to educational research

This study hopefully, has made some contributions to support the plethora of scholarship that regard TLCs as catalyst for ongoing change, improvement and innovation in the field of education (Bantwini, 2019; Chen & Peng, 2019; Darling-Hammond, 2017; Edwards, 2012; Kafyulilo; 2013; Maher & Prescott, 2017 Postholm, 2012; Steyn, 2013). The study further builds on research that highlight the importance of blending both face-to-face and virtual teacher collaborative engagements (Annetta, Folta & Klesath, 2010; Goodyear, Parker & Casey, 2019; Hilli, 2019; Stoll, Bolam, Mcmahon, Wallace & Thomas, 2006). Above all, it is hoped that the limited body of knowledge in Accounting Education is enhanced by the findings of this study. This general contribution to and enhancement of existing knowledge is demonstrated in how, learning communities have produced creative and innovative ways to facilitate the teaching and learning of accounting in this study. In addition, the study has revealed how rural accounting teachers harness technology through the WhatsApp Group Chat to enhance the effectiveness of learning

communities. In this respect, the rural accounting teachers apart from their face-to-face collaborative engagements, improvised with limited resources in networking within the virtual space as learners and work as members of teams or communities in times of adversity like the COVID-19 pandemic.

Further to the above, this study has hopefully made contribution to both the theories of Community of Practice and the generative theory of rurality that underpinned the study. From the point of view of the Community of Practice theory, this study reveals that teacher engagements in social practice becomes a fundamental process by which teachers can learn and become effective. Again, arguing from the generative theory of rurality, the findings of the study suggest that indeed rural environment is seen as an active force that shapes self and community identity. The rural accounting teachers in this study do not have access to advanced communication technologies like the Google classroom, Zoom, Twitter based communication technology or Microsoft Teams. However, they turned to the limited resource at their disposal (WhatsApp Group technology) to enhance collaboration. In a nutshell, arguing from the CoP theory and the generative theory of rurality, it is evident in this study that not only do professionals (teachers) learn when they consolidate their energies during collaboration but there is also a nurturing of innovative skills that advance teaching and learning. In view of the synthesis of the findings of the study and the accompanied contributions the study makes to educational research, the section below presents recommendations of this thesis.

7.5 Recommendations of the study

The study makes recommendations both to major educational stakeholders within the context of the study and other scholars who embark on studies that relate to learning communities in the future. Prior to the presentation of the recommendations of the study, I once again present the synopsis of the findings and the lessons learnt in the study pictorially in Figure 7.1 and draw on this Figure in discussing the recommendations of the study. The first part of the recommendations draws largely on the Figure 7.1. and the second part, partly draws on the same Figure 7.1. Given the fact that the recommendations are mainly drawn from the Figure 7.1, the Figure is firstly

presented on the next page and briefly explained after which the recommendations of the study follow.

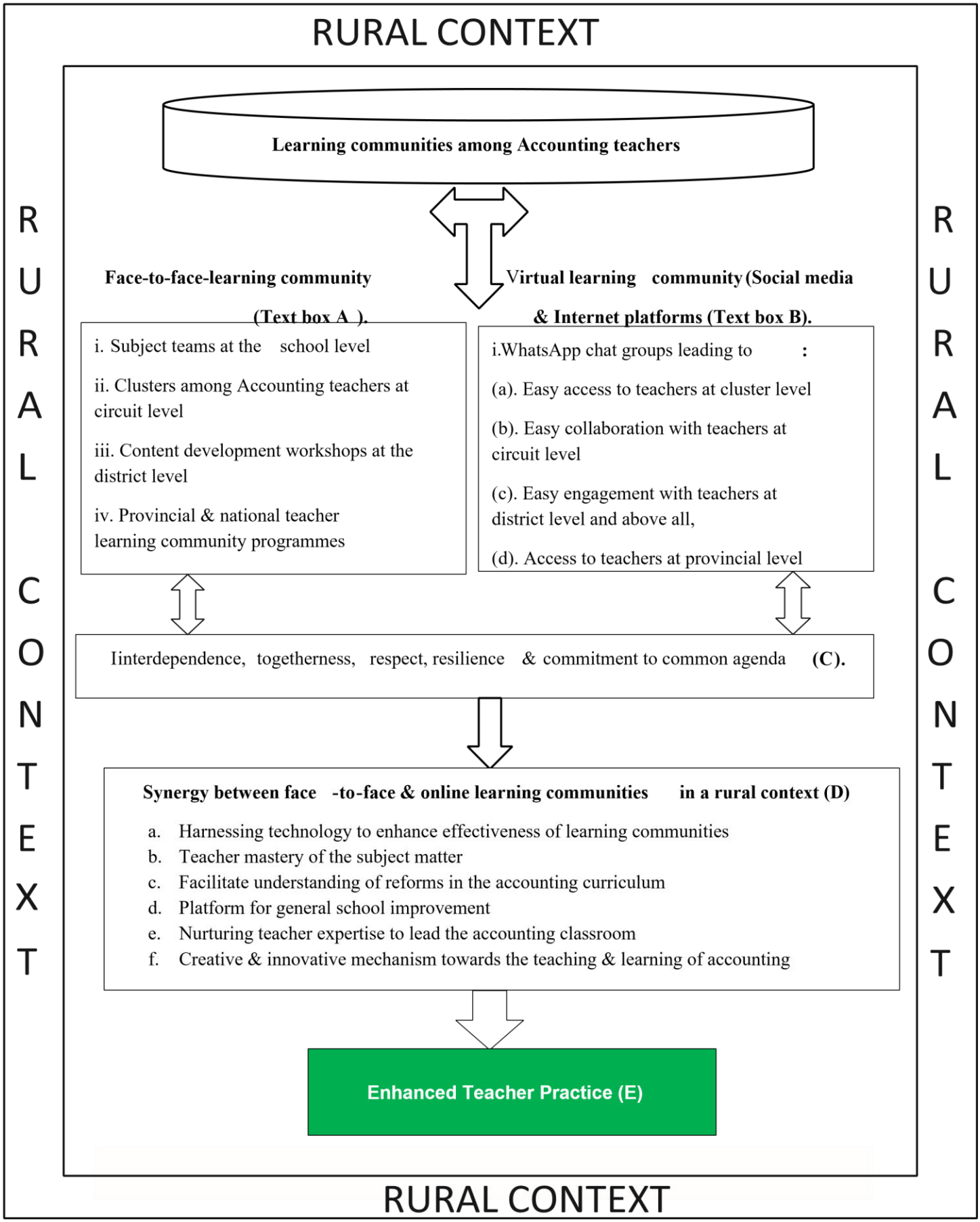

Figure 7. 1 The blending of both face-to-face and virtual learning communities & its outcome

The outer layer of the above Figure represents the study context of rurality. Within the study context is a community of learning among accounting teachers which is represented by the flow chart magnetic disk as the learning communities among the accounting teachers. The arrow which is left-right-down from the magnetic disk indicates the two main forms of learning community programmes discussed in this thesis. These include the face-to-face learning community represented by the letter 'A' and the virtual learning community in the form of social media on internet platforms which is also represented by the letter 'B'. The two forms of the learning communities further highlight the different modes through which teacher learning community engagements occur. These modes are higlighted in the textboxes 'A' and 'B'. In a nutshell, there is a blending of physical and virtual space learning communities, with the virtual space learning community becoming more popular among the rural accounting teachers because of its technological nature and the benefits it offers as shown above. With the study revealing that rural teachers appreciate the practice of working together in sharing expertise and experiences, it appears that the virtual learning community has become a major means for teacher collaborative engagement facilitating interpersonal relationship. In other words, the rural accounting teachers can interdepend, work together, respect one another, and have become resilient towards a common agenda of improving teaching practice and learning outcome as shown in the rectangular textbox C in Figure 7.1. The above virtues and the blending of both face-to-face and virtual learning communities seem to feed into each other given the fact that the rural accounting teachers in this study are characteristically seen to appreciate the notion of working. together. The above has consequently produced the benefits of learning communities in the study context that are highlighted in the textbox 'D'. These benefits further lead to the attainment of the common agenda pursued by the teachers which is enhanced teacher practice as shown in the textbox 'E'. The inclusion of the virtual learning community in the form of WhatsApp group chat technology and its associated benefits as depicted in the textbox 'B' in Figure 7.1 has not been a new phenomenon. For example, in contexts like the United Kingdom, Finland, China and Australia that are more advanced than South Africa in terms of development, communication technologies like Videoconferencing, Twitter-Based professional learning as well as the use of WeChat have also been used by rural teachers for collaboration purposes (see Goodyear, Parker & Casey, 2019; Hilli, 2019; Maher & Prescott, 2017; Yue Qi & Wang, 2018) in Section 2.6.2. The use of these

technologies has been described as an extension of the classroom situation since they afford teachers the opportunity to tap into a broader collective knowledge of teachers in different areas (Hilli, 2019). What seems to be unique in what this study reveals, is that the nature of South African rural communities can certainly not be compared with the nature of rural communities in the above economies. Encouragingly however, despite the unfavourable conditions that confront schools in rural communities of South Africa, the accounting teachers are seen to be creative and innovative by means harnessing technology or making use of only their mobile phones to form WhatsApp chat groups that bring them to a common platform. Through this arrangement, they share resources, expertise as well as curriculum related matters. It must also be emphasised that this has not been an initiative from school principals or the DBE, but it seems to have originated from the teachers own creativity, resilience, and energy. In view of the above, recommendations to some key stakeholders within the context of the study are discussed below.

7.5.1 Recommendations to stakeholders within the study context

Recommendations in this section are directed to stakeholders in the study context such as DBE officials, School Governing Bodies (SGB) and Non-Governmental Organisations (NGOs).

7.5.1.1 Need for stakeholder's intervention in the provision of communication infrastructure

Firstly, it has been learnt from this study that rural accounting teachers seem to be relying more on modern communication technology such as the WhatsApp group chats for networking. Even though this virtual mode of teacher collaboration has not been new to the rural accounting teachers, it seems to have become popular due to the COVID-19 pandemic that initially presented challenging times to the rural accounting teachers regarding how they collaborate. The rural accounting teachers through the above modern communication technology can reach out to teachers of different experiences and expertise at different levels as depicted in the textbox 'B' in Figure 7.1. What needs to be applauded is that there has been formation of WhatsApp group chats among the accounting teachers at the cluster, circuit as well as the district levels that are predominantly rural. These arrangements among the rural teachers at the cluster, circuit and the district levels enable them share vital information that individual teachers access from different sources. This makes it possible for the rural accounting teachers to not only benefiting from the expertise of teachers within the study context but to also tap into the collective wisdom of several

teachers elsewhere. All of this has been initiated entirely through the accounting teachers own innovative and creative mentality. This is a positive shift in teacher collaborative engagements which demonstrates a significant potential for advancement of teaching of accounting in a rural context.

Even though the rural accounting teachers seem to be making progress in this innovation, their efforts at the same time raise the question of unfavourable conditions of schools in rural communities that have also been highlighted in this study. This implies that the district education officials can patterner with other stakeholders like the local government, SGBs and NGOs within the district to improve communication infrastructure such as power supply and internet connectivity to enable the accounting teachers to take full advantage of this new paradigm of learning. For example, an improvement in communication infrastructure such as internet connectivity, electricity and the supply of tablets or computers to teachers will facilitate the effective implementation of learning communities within the virtual space. This would mean that the rural accounting teachers can congregate virtually with ease through WhatsApp chat groups and other social media platforms like the use of ZOOM and Microsoft Teams that are yet to be fully exposed as in the case of this study.

7.5.1.2 Minimising inadequate teacher accountability in learning communities through stakeholder support of virtual learning communities

This study has also established that the district education office provides face-to-face learning community programmes that promote teacher professional learning (see textbox 'A') in Figure 1.7. However, the study notes that in most cases, these programmes do not subject teachers to rigorous accountability. This leads to some teachers not performing up to their full potential or what I view as performance deficit even though they get empowered by the district. At the same time, this study has also noted that an extension of the face-to-face learning community which is in the form of virtual space learning is becoming popular and the rural accounting teachers are willingly and actively participating in such engagements. In view of this, this study argues that a time has come for educational stakeholders like the district education officials, the local government and SGBs to perhaps find more ways of providing an enabling environment, that fosters the implementation of virtual learning communities. For example, providing the necessary communication

infrastructure as mentioned in the preceding sub-section will not only motivate or boost the morale of the rural teachers but will also make the teachers more accountable. This is possible because the learning communities concept within the virtual space seems to have been embraced by most rural accounting teachers. Therefore, supporting this innovative and creative efforts is likely to motivate and boost the morale of the teachers leading to a situation where nonperforming teachers may no longer use unfavourable conditions of schools in rural communities as a shield for persistent underperformance. In addition, as things stand, this innovative and creative approach of teacher collaboration appears to be owned by the rural accounting teachers since they are the ones have initiated and are actively involved in engagements through the WhatsApp group chats. An attempt by educational stakeholders within the education district to formally support this initiative can serve as a mechanism for effective implementation of the virtual space learning communities among the rural accounting teachers. With effective implementation of learning communities, teachers can be more accountable and improve in their performance. Improved teacher performance or practice will in all likelihood, boost learner interest in accounting thereby, having more learners being enrolled in the subject within the study context.

7.5.1.3 Provision of customised programmes that address the developmental needs of both novice and experienced accounting teachers

The study revealed that the enhancement of teacher practice that occurs in learning community programmes can be attributed to the cumulative effects of the various teacher developmental programmes that characterise TLCs. At the same time, the study reports how unstructured the programmes sometimes become. For example, the experienced accounting teachers are forced to participate in professional learning activities that either address the needs of novice teachers or they have been familiar with over the years. In view of this, this study recommends that the district education officials prioritise skill audit of the rural accounting teachers, particularly in TLC programmes that occur at both the cluster and the district levels. This will enable the department to provide developmental programmes that take into consideration the developmental needs of both experienced and less experienced teachers. If skills audit, developmental needs of teachers and strengths and weakness assessments are prioritised, the district education officials can also provide more customised developmental programmes without necessarily subjecting more experienced teachers to development programmes that might be needed by only novice teachers.

This will also help towards proper allocation of resources in the implementation of the learning community programmes in the study context.

7.5.1.4 Supporting the rural accounting teachers to lead their own developmental trajectories

This study highlights the popularity of modern communication technology among the rural accounting teachers. In view of this, the study recommends that the district education officials and other educational stakeholders should begin to pay more attention to modern communication technology by providing the needed support to teachers for effective implementation of virtual space learning communities. By so doing, the rural accounting teachers themselves take the lead in their own development by choosing to participate in virtual space learning that address their individual needs. In addition to the above recommendations, I further draw on the findings and the lesson learnt from this study to make the following recommendations that may guide future studies in relation to accounting learning communities.

7.6 Recommendations for further studies

The following recommendations may also guide future studies that seek to advance scholarship in relation to learning communities among accounting teachers, particularly in South African context. I present these recommendations under two main headings.

7.6.1 Need to broaden the scope of accounting research within the secondary education sector

Over the past few years, accounting has been regarded as one of the failed subjects at the National Senior Certificate examination administered by the DBE in South Africa. Surprisingly, it appears that within South African context, very limited studies have been done to explore what goes into the lived experiences of secondary school accounting teachers, particularly those who find themselves in rural settings. From the literature review chapter of this study, it appears, a lot has been written regarding Accounting Education at the university level with a limited focus on teaching and learning of secondary school accounting where the journey of accountancy begins. What this thesis sought to discover therefore, was to get closer to secondary school accounting teachers in one education district to explore their lived experiences regarding the role of teacher learning community programmes within the context of rurality. Given the findings of this study

and the limited literature thereof, this study recommends the need for more research to be directed into the teaching and learning of secondary school accounting to make scholarly contributions that enhance effective teaching and learning of the subject.

In addition to the above, this study was only based on the views of sixteen Grade 12 accounting teachers in one rural education district due to its qualitative nature. In view of this, the study was limited in term of its sample size. Hence, I recommend that future studies may adopt a quantitative research approach that broadens the sample size to have a wider understanding of accounting teachers in terms of the roles of TLCs toward the teaching and learning of accounting.

7.5.3 Other specific recommendations of the study

The study has also provided insights regarding how rural accounting teachers are making inroads in the use of modern communication technology like the WhatsApp group chats. For example, as illustrated in the textbox 'B' in Figure 7.1, the benefits of the WhatsApp group chats in terms of enabling the teachers access diverse educational resources at different levels demonstrates the deepening culture of sharing and support that are beginning to characterise TLCs in rural context. This revelation necessitates the need for very comprehensive research that provides understanding on how the inclusion of other advanced communication technologies like Microsoft Teams, ZOOM and the like will contribute to the effective teaching and learning of accounting particularly in rural settings. This will go a long way in providing the needed insights regarding how educational policy makers can begin to prioritise the use of technology in augmenting the teaching and learning of accounting in rural contexts.

Furthermore, this study highlights the fact that the district education office in its efforts to empower rural accounting teachers, periodically engages the teachers in many learning community programmes. However, it appears that teachers participating in these professional learning programmes are not adequately held to account for persistent non-performance, a situation leading to teacher performance deficit. In the light of this finding, I also see the need for further research that can possibly focus on learners to explore how underperformance in accounting inform their decision to pursue the subject at the secondary school level, particularly within the context of rurality. The outcome of such study may also assist educational authorities prioritising teacher accountability in learning community programmes.

Based on the insights of the more experienced accounting teachers who participated in this study, learning community programmes such as the ones organised by the district education officials seem not to prioritise the curriculum needs of both novice and experienced teachers. In other words, learning community programmes are not tailored-made in line with what these two categories of teachers badly need to grow. This finding also highlights the need for a broader future study, perhaps a study of quantitative nature that provides data which can be used to inform educational stakeholders in their approach of developing both experienced and novice teachers. The next section presents the limitation of the study that I thought was worth bringing to the attention of the readers of this scholarly work.

7.6 Limitations of the study

Having made claims regarding how the study successfully contributes or builds on the current literature on learning community programmes, it is necessary to also bring to the attention of readers of this scholarly work regarding some limitations of the study.

7.6.1 Non-generalisability of the findings of the study

As usual, the general rule of thumb is that studies of qualitative nature are not devoid of limitations and this is also applicable to this study (Cohen et al., 2007). Given the qualitative nature of the study, such as drawing on a smaller sample size or exploring the views of a few rural accounting teachers in one education district, the findings of the study was not intended to be generalised to a larger population. Even though generalisability was a limiting factor, the findings of the study could at the same time be used for transferability purposes (Schwandt, Lincoln & Guba, 2007).

7.6.2 Dilemma around COVID-19 and the data generation process

The data generation phase of the study coincided with the global Novel Coronavirus (COVID-19) pandemic. This initially posed a threat since in-person sourcing of data in the form of semi-structured and focus group interviews were restricted at the time. This led to the reliance on the individual telephonic and WhatsApp-based focus group interviews. Given the newness of these approaches of sourcing data, I was initially worried as to whether the study participants were going to welcome them. Nonetheless, the approaches were well welcome by the participants. To my surprise, taking advantage of the anonymity of participants which became possible because of the

technology of mobile phones, the participants freely articulated their views on the research questions without any inhibitions. I also learnt that the use of this technology rather enabled the participants who were second language speakers of English to evade the difficulty of freely articulate their views if they were to interact with me through face-to-face. In a nutshell, my initial doubts of relying on these new approaches of sourcing data in fact, proved to be baseless. Based on my experience regarding the ease with which the participants took advantage of this technology to articulate their views on the research questions, I conclude that it would perhaps be worth considering this technology for sourcing data when dealing with participants whose primary language is not English. The final section of the study is devoted to the conclusion of this research journey.

7.8 Conclusion

Learning communities of teachers have become a contemporary approach for continuing advancement of teacher knowledge and practice in South African secondary schools. This is in view of global education systems coming under the spotlight to improve, innovate and demonstrate higher attainment. Drawing on the qualitative case study methodology supported by the interpretivist paradigm, this study has provided an exploratory perspective on the lived experiences of sixteen Grade 12 accounting teachers about the roles of teacher learning community programmes within the context of rurality.

The study has also provided insights into how useful teacher development programmes that characterise learning communities are, from the point of view of teaching and learning of accounting. In this respect, the key research questions that underpinned the study have been addressed. For example, the thesis has contributed to the understanding of the roles of the accounting learning communities and how these roles are supported or hindered by rurality as a context. In addition, the question of why these roles influence teacher practice and learning outcome has also been addressed. In doing so, the study has also brought into focus the question of laxity in teacher accountability and the unstructured nature of the learning community programmes in some cases. As an accounting teacher myself, I have had the opportunity to participate in some of the learning community programmes before. Furthermore, as I reflect carefully on this thesis, I could not agree more with the study participants on the issue of laxity in

teacher accountability and the unstructured nature of some of the learning community programmes. Even though inadequate teacher accountability and unstructured nature of some of the learning community programmes are seen as challenges, modern communication technologies seem to provide hope in relation to learning communities in a rural setting.

As I conclude this piece of scholarly work, my submission is that future research might go a long way in confirming, building on or enriching the findings highlighted in this study. My final remark is that the findings and the recommendations of this study will hopefully help to broaden the scope of the discourse on how best to continuously develop rural accounting teachers as well as accounting teachers in other settings towards the effective teaching and learning.

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APPENDICES

APPENDIX A: PERMISSION LETTER TO THE KZN DEPARTMENT OF EDUCATION

[redacted]

Metcalfe Park

Tongaat

4399

1st February 2019.

Attention: THE HEAD OF DEPARTMENT

DEPARTMENT OF BASIC EDUCATION

PROVINCE OF KWAZULU-NATAL

PRIVATE BAG X 9137

PIETERMARITZBURG

REPUBLIC OF SOUTH AFRICA

Dear Sir/Madam,

REQUEST FOR PERMISSION TO CONDUCT RESEARCH

My name is ***Sylvester Elvis Oduro***. I am currently pursuing my PhD degree at the University of KwaZulu-Natal, Edgewood Campus, of South Africa. As part of the requirement of the PhD degree, I am to submit a research thesis in the field of education to the University of KwaZulu-Natal. Consequently, I write this letter to officially request that the KwaZulu-Natal Department of Basic Education grants me the permission to conduct educational research in the under-mentioned high schools that are located within the district of ILembe. The schools are as follows:

- [redacted] Secondary School
- [redacted] Secondary School
- [redacted] Academy
- [redacted] Secondary School
- [redacted] Secondary School
- [redacted] Combined College
- [redacted] Secondary School

- [redacted] of the Future School
- [redacted] Star Secondary
- [redacted] Secondary School
- [redacted] Secondary School
- [redacted] Secondary School
- [redacted] Secondary School
- [redacted] Secondary School
- [redacted] Combined College
- [redacted] Secondary School

My research focus is to learn more about the roles of the various accounting teachers learning community programmes in the teaching and learning of accounting. These programmes include but not limited to; content development workshops, team teaching among accounting teachers, clustering of accounting teachers, accounting camps and the use of experienced teachers to capacitate less experienced ones. Consequently, the title of my study is: ***Exploring the roles of Teacher Learning Community in Accounting Education in the context of rurality: A case study***.

The study will rely on the use of semi-structured and focus group interviews to generate data from the study participants in the above-mentioned schools within your jurisdiction. The participants of the study will be interviewed at an appropriate time and venue such that the study does not compromise teaching and learning in the selected schools. The interview process will be voice-recorded for the purpose of reporting. For the purpose of confidentiality, information about participants such as their real names and names of schools will be pseudonymously represented. I would like to inform you that participation in the study is voluntary and as a result the participants will have the liberty to withdraw from participating in the study should they deem it necessary to do so at any time. I must further indicate that there will be no financial benefits to the participants for taking part in the study.

My supervisors are Dr JC Ngwenya and Prof. TT Bhengu. Both supervisors are located at the School of Education, Edgewood campus of the University of KwaZulu-Natal. Dr JC Ngwenya can be contacted on either [redacted] or 031 260 3621. Should you decide to contact her via email, she can

be reached at; ngwenyaj@ukzn.ac.za. On the other hand, Prof. TT Bhengu can also be reached on either [redacted] or 031 260 3534. The email address of Prof. TT Bhengu is; bhengutt@ukzn.ac.za. The following contacts can also be used to reach the Research office of the University of KwaZulu-Natal for further information about the study as follows: HSSREC@ukzn.ac.za

I look forward to hearing favourable from you in due course.

Thank you in advance.

Yours faithfully,

_____

Sylvester Elvis Oduro.
(Student/ Researcher)
Contact: elvisgh@ymail.com
Phone: 212559258@stu.ukzn.ac.za

APPENDIX B: PERMISSION LETTER FROM THE KZN DEPARTMENT OF EDUCATION TO CONDUCT THE STUDY

education

Department:
Education
PROVINCE OF KWAZULU-NATAL

Enquiries: Phindile Duma | Tel: 033 392 1063 | Ref.:2/4/8/1726

Mr SE Oduro
PO Box 3404
Stanger
4450

Dear Mr Oduro

PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **"EXPLORING THE ROLE OF TEACHERS' LEARNIING COMMUNITY IN ACCOUNTING EDUCATION IN THE CONTEXT OF RURALITY: A CASE STUDY"**, 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 18 February 2019 to 20 July 2021.
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.

ILembe District

[redacted]

Dr. EV Nzama
Head of Department: Education
Date: 19 February 2019

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

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 1203• **Email:**Phindile.Duma@kzndoe.gov.za •**Web:**www.kzneducation.gov.za
Facebook: KZNDOE....Twitter: @DBE_KZN....Instagram: kzn_education....Youtube:kzndoe

APPENDIX C: PERMISSION LETTER TO SCHOOL PRINCIPALS

[redacted]

Metcalfe Park

Tongaat

4399

20th March 2019.

Attention: The Principal. Mr [redacted]

[redacted] Secondary School

P. O. Box xxxx

[redacted]

[redacted]

Dear Sir,

REQUEST FOR PERMISSION TO CONDUCT RESEARCH

My name is **Oduro, Sylvester Elvis.** I am currently working towards my PhD degree at the University of KwaZulu-Natal (Edgewood Campus). As part of my degree requirements, I am to conduct research. Since my research participants are Grade 12 accounting teachers, it has become necessary for me to humbly seek permission from you as a principal of the above-mentioned school to allow me include your Grade 12 accounting teacher in my planned research. I would like to further state that I have already had discussions with your Grade 12 accounting teacher who has also agreed to participate in the study. However, as a principal of this school, I deem it necessary to seek further approval from you so that should I occasionally visit your school for the purpose of the study, I would receive the necessary support from you.

The title of my study is: ***The role of Teacher Learning Community in Accounting Education in the context of rurality: A case study.*** In an effort to improve teachers' practice and to enhance learning outcomes of learners, teachers are continuously empowered in a number of developmental programmes one of which in my planned study has been referred to as ***Teacher Learning***

Community (TLC) programmes. In learning community programmes, teachers constantly collaborate, share individual experiences and inquire into their own practice with the aim of discovering, creating and negotiating new meanings or experiences that improve their classroom practice. TLC initiatives, therefore, serve as means of building teacher competency in their subject matter knowledge. Consequently, the aim of the proposed study is to explore the lived experiences of sixteen Grade 12 accounting teachers in terms of the role of TLC initiatives in building teacher capacity and enhancing learning outcomes in the teaching of accounting within a rural setting.
The process of data generation will comprise semi-structured interviews and focus group interviews. It must be noted that both the focus group and the semi-structured interviews will last for approximately one hour and will be voice-recorded. In order not to compromise teaching and learning time, I plan to conduct all my interviews during the first quarter vacation.

I would like to also indicate that participants' responses during the course of the data generation will be treated with confidentiality. To achieve this, I intend to employ the use of fictitious names in referring to my participants. Participants will be contacted well in advance for interviews, and they will be purposively selected to participate in this study. Participation will always remain voluntary which means that participants may withdraw from the study for any reasons, anytime if they deem it necessary to do so without incurring any penalties.

For further information on this research project, please feel free to contact Dr JC Ngwenya and Prof. TT Bhengu who happen to be my supervisors. Both supervisors are located at the Edgewood campus of the University of KwaZulu-Natal. Dr JC Ngwenya can be reached on the telephone numbers, +27 31 260 3621 or +[redacted] Alternatively, she can also be reached at; ngwenyaj@ukzn.ac.za should you decide to reach her via email. Prof. TT Bhengu can also be reached on the telephone numbers, +27 31 260 3534 [redacted] He can alternatively be reached at: bhengutt@ukzn.ac.za should it become necessary to contact him via email. If further information is required outside of the above contacts, you may also contact the Research Office of the University of KwaZulu-Natal as follows: HSSREC@ukzn.ac.za

In addition to the above, should any queries be raised, you may feel free to contact me directly on the telephone number [redacted] My email address is: elvisgh@ymail.com

It is my fervent hope that you would give this request your favourable consideration and hoping to hear from you in due course.

Thanking you in advance

Yours faithfully,

Sylvester Elvis Oduro. ***(Researcher)***

APPENDIX D: PERMISSION LETTER FROM SCHOOL PRINCIPALS

GRANTING OF PERMISSION BY SCHOOL PRINCIPALS

[redacted] Secondary School
[redacted]
[redacted]
[redacted]

10th April 2019.

Attention: **The Researcher (SE Oduro)**

[redacted]

Metcalfe Park

Tongaat

4399

Dear Sir,

GRANTING OF PERMISSION TO CONDUCT RESEARCH

This is to confirm that with reference to your earlier letter, I write to grant you permission to include the Grade 12 accounting teacher in your planned research project. You must, however, note that the permission granted is subject to the following key conditions.

The research project should not under any circumstances compromise the teaching and learning time of the accounting teacher. In this regard, I edge you to avoid using the teaching and learning time for your study. You are also to make the necessary prior arrangements when visiting the teacher on issues relating to your planned project. Issues of confidentiality must also be well respected as you work with the accounting teacher in our school. Should any of these key conditions be breached, the school will not hesitate in stopping you from the opportunity granted to you in using this institution as one of your research sites.

I, on behalf of the school would like to wish you well in your study and hope that you enjoy working with us.

Sincerely yours,

Mr KK [redacted]
(School Principal)

School Stamp:

APPENDIX E: INFORMED CONSENT TO PARTICIPANTS

[redacted]

Metcalfe Park

Tongaat

4399

7th February 2019.

Dear Participant,

INFORMED CONSENT LETTER

My name is ***Sylvester Elvis Oduro***. I am currently pursuing my PhD degree at the University of KwaZulu-Natal, Edgewood Campus, of South Africa. I am interested in learning more about the roles of the various accounting teacher learning community programmes in the teaching of accounting such as; content development workshops, team teaching among accounting teachers, clustering of accounting teachers, accounting camps and the use of experienced or lead teachers to capacitate less experienced ones all of which aim at building teacher capacity and subsequently improving accounting teachers' practice in rural context. Consequently, the title of my study is: ***Exploring the roles of Teacher Learning Community in Accounting Education in the context of rurality: A case study***.

As an accounting teacher in a rural setting, I would like to use this letter to request you to be part of my proposed study as a participant so that I can engage you in an in-depth discussion as to the roles of the teacher learning community programmes from your own experiences and context. I would like to further assure you that your participation in the study will be guided by the following:

- Your confidentiality is guaranteed as your inputs will not be attributed to you in person but reported only as a population member opinion.
- The interview may last for about 1 hour and may be split depending on your preference.
- Any information given by you cannot be used against you, and the collected data will be used for purposes of this research only.
- Data will be stored in secure storage and destroyed after 5 years.
- You have a choice to participate, not participate or stop participating in the research if you deem it necessary. You will not be penalised for taking such an action.

- The research aims at knowing the roles of Teacher Learning Community programmes in Accounting Education in the context of rurality. That is, how such programmes have improved teachers' practice and its consequent impact on learner achievement in accounting.
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- If you are willing to be interviewed, please indicate (by ticking as applicable) whether or not you are willing to allow the interview to be recorded by the following equipment:

	Willing	Not willing
Audio-recorded interview with each participant/focus group discussions		
Photographic equipment		
Video equipment		

Should you require further information about the study, you can reach me on the following contacts: Email: elvisgh@ymail.com

[redacted]

My supervisors are Dr JC Ngwenya and Prof. TT Bhengu. Both supervisors are located at the School of Education, Edgewood campus of the University of KwaZulu-Natal. Dr JC Ngwenya can be contacted on either [redacted] or 031 260 3621. Should you decide to contact her via email, she can be reached at; ngwenyaj@ukzn.ac.za On the other hand, Prof. TT Bhengu can also be reached on either [redacted] or 031 260 3534. The email address of Prof. TT Bhengu is; bhengutt@ukzn.ac.za. The following contacts can also be used to reach the Research office of the University of KwaZulu-Natal for further information about the study. HSSREC@ukzn.ac.za

Yours faithfully,

Sylvester Elvis Oduro.
(Student & Researcher)

APPENDIX F: CONSENT FORM FOR PARTICIPANTS

DECLARATION BY PARTICIPANTS

I…… (full names of participant) hereby confirm that I understand the contents of the letter you sent to me regarding your proposed study. I also confirm that I understand the nature of the research project. I would like to humbly inform you that my participation in the study is voluntary, and I can, therefore, leave or withdraw from participating in the study should there be the need to do so.

With the above in mind, I write to grant my consent to be part of the proposed study as a participant. I further consent to the data generation activities highlighted in your letter. Allow me to also wish you well in your study.

_____ _____

SIGNATURE OF PARTICIPANT **DATE**

APPENDIX G: TURNITIN CERTIFICATE/REPORT

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APPENDIX H: CERTIFICATE FROM THE LANGUAGE EDITOR

Kofrich
kofrich.com

+27 84 762 9622
+27 82 202 3925
kofrichcommunications@gmail.com
Reivilo, NW, South Africa

25 June 2022

TO WHOM IT MAY CONCERN

This is to certify that the PhD thesis entitled: Exploring the Role of Teachers' Learning Community in Accounting Education in the Context of Rurality: A Case Study, submitted by Mr Sylvester Elvis ODURO to the School of Education of the University of KwaZulu-Natal, has been thoroughly proofread and edited for grammar, language and construction by us. We are pleased to announce that the style and presentation are of a standard worthy of the qualification the thesis is being presented for.

Thanks and best wishes,

[redacted]

DISSERTATION PROOFREADING AND EDITING SERVICES

C.E.O | Kofi Tuglo

APPENDIX I: A GUIDE FOR THE TELEPHONIC SEMI-STRUCTURED INTERVIEWS INTERVIEW SCHEDULE FOR THE SIXTEEN PARTICIPANTS

BACKGROUND INFORMATION OF PARTICIPANTS

I. GENDER

FEMALE		MALE	

II. AGE

-30-40		41-50		51-60+	

III. QUALIFICATION

DIPLOMA	DEGREE	HONOURS	MASTERS	PhD

IV. YEARS OF EXPERIENCE

1-3		4-5		6-9		10+

KEY RESEARCH QUESTION NUMBER ONE & ITS SUB-QUESTIONS

(A). What are the teachers' experiences regarding the role of Teacher Learning Community programmes in the teaching and learning of accounting in the context of rurality?

BACKGROUND INFORMATION OF TEACHER LEARNING COMMUNITY PROGRAMMES

1. My assumption is that as accounting teachers you have some arrangements or structures where you communicate with other accounting teachers in the area/district for effective teaching of accounting. If that is the case, respond to the following questions for me

1.1 What forms of learning community programmes do you participate in?

Probing: Tell me more about the programmes you run?

1.2 Please share your experience or thoughts as a rural accounting teacher working with other accounting teachers in Learning Community programmes.

1.3 As a rural accounting teacher, what would you say has been your personal experiences in terms of Teacher Learning Community programmes addressing the following:

ROLES OF TEACHER LEARNING COMMUNITY PROGRAMMES

- Teaching requires understanding of subject matter knowledge (content). How does learning community programmes in accounting help you better understand the content of accounting?
- How much has the accounting curriculum changed? **Probing**: Briefly highlight some of the key changes in the curriculum

  Probing: To what extent do learning community programmes address curriculum changes to enhance your understanding in such changes.
- What is your understanding of achievement of learning outcome?
- Has the district of ILembe made any progress in terms of its attainment in learning outcome as a result of accounting teachers participating in learning community programmes? **Probing**: If yes/no, please explain.
- To what extent has your participation in accounting teacher learning community programmes contributed to your school improvement. **Probing**: Explain to me why you think so.
- Explain what you understand by teacher leadership in an accounting classroom and tell me more as to how important this notion of teacher leadership is to you as a rural accounting teacher

  Probing: Do you see the accounting teacher learning community programmes providing platforms through which accounting teacher leadership is nurtured.

(B). How does the context of rurality interact in supporting or hindering the roles of teacher learning communities in accounting?

GENERAL BACKGROUND OF RURALITY

2.1 How would you generally describe the challenges/deficiencies that characterise rurality?

Probing: Name a few of the challenges/deficiencies of rurality that compromise learning community programmes in accounting. How do these deficiencies affect or hinder how accounting teacher learning community programmes operate in your context as rural?

2.2 Given the deficiencies, what strategies do you use as a rural accounting teacher to support the functioning of learning community programmes?

Probing: Can you also share your thoughts on what should be done to address challenges of the location of rural schools to ensure continuing teacher collaborative engagements.

HOW RURALITY FACILITATES IMPLEMENTAION OF TEACHER LEARNING COMMUNITIES.

2.3 Even though rurality might have difficulties, do you see any positive side of the location of your school that promotes accounting teacher collaborative engagements? **Probing**: Please, explain.

2.4 Given the challenges/deficiencies that confront rurality, describe how the joint effort nature of learning communities contributes to its successful implementation in rural context. **Probing:** As part of your joint efforts, please explain to me some of the programmes put in place throughout the year towards the realisation of the accounting teachers' mission or vision in a rural context? How do you describe the unity among rural accounting teachers when embarking on joint programmes towards the realisation of teachers' mission or vision? **Probing:** How does this unity shape your practice as a rural accounting teacher?

2.5 How does collective inquiry among teachers within a rural setting nurture new idea for effective teaching and learning of accounting?

Probing: What aspects of the accounting teachers learning community programmes seek to challenge the status quo in teaching accounting and in what way do you see new ideas perfecting your teaching practice?

2.6 Continuous improvement is a key characteristic in learning community programmes. As a rural accounting teacher, how do you see rurality shaping your practice regarding continuous improvement. **Probing**: Please explain how rurality promotes this.

2.7 Collaborative teams assist teachers to learn from one another to improve instructional

Skills. **Probing**: How does the context of rurality promote teachers' ability to learn from one another? Please, also explain how such practice has perfected your own teaching of accounting over the years.

2.8 Learning community programmes also aims at producing results

Have your school results improved after years of participating in accounting teachers learning community Programmes? **Probing**: If yes/no, please explain to me from the point of view of your context as rural as to how this has shaped your practice.

PART THREE

(C). Why does the role of learning communities influence rural accounting teachers' practice?

INFLUENCE OF TEACHER PRACTICE

3.1 Mention a few aspects of your practice that have been greatly influenced and explain why they have been?

Probing: What in your view are the new things Teachers Learning Community programmes add to your practice as an accounting teacher in a rural area?

TEACHER EXPECTATION ON LEARNING COMMUNITY IMPLEMENTATION

3.2 If you were in position of power, would you have changed the ways in which learning communities in accounting operate in rural areas?

Probing: Mention a few of the changes that you would bring on board to better influence how learning community programmes in accounting operate.

3.3 As we conclude our discussion, is there anything that I did not ask and that you would like me to know? Please elaborate!!!

Thank you in participating in this discussion

APPENDIX J: FOCUS GROUP INTERVIEWS

INTERVIEW SCHEDULE FOR WHATSAPP-BASED FOCUS GROUPS

As I did highlight in Chapter 4 of this thesis, the focus group interview was only used as a follow-up interview based on some of the responses from the telephonic semi-structured interviews. These responses were probed in a WhatsApp-based focus group discussion to seek collective views from the study participants.

BACKGROUND INFORMATION

The WhatsApp-based focus group discussion commenced with a formation of three different WhatsApp group chats. The participants were then added to the three different group chats (Refer to chapter 4). The background information provided to the participants regarding the conduct of the WhatsApp-based focus group discussions included the following:

- The nature of the WhatsApp-based engagements The ground rules of the engagements.
- When and how participants can contribute to the discussions and the
- The duration of the focus group discussions

Questions

1.**VIRTUAL COLLABORATION OF TEACHERS**

- Do you agree with the claim that virtual learning in the form of WhatsApp group chat among teachers is used in teaching the content of accounting or you think the use of WhatsApp is only for information sharing? Please give reasons to support your answer.

2. **INTERPLAY BETWEEN RURALITY & LEARNING COMMUNITY**

- To what extent have you utilised Zoom, WhatsApp or any other virtual platform in your learning community programmes, given the fact that the scattered nature of rural schools makes it difficult for regular physical engagements.

3.**REPETITIVE NATURE OF THE LEARNING COMMUNITY PROGRAMS**

- Some responses from the individual interviews suggest that the accounting learning community programmes sometimes become repetitive and redundant. How do you experience this?

- If you do experience it, how does such redundancy and repetitiveness impact on your work as a rural accounting teacher?

4. **INADEQUATE TEACHER ACCOUNTABILITY IN THE CONTEXT OF LEARNING COMMUNITY.**

- What is your understanding of the notion of teacher accountability in the context of learner attainment?
- If someone does not perform as expected, for example, in the corporate world accountability may come with some consequences. Does that kind of accountability exist within the Department of Basic Education?
- Do teacher learning community programmes in particular go hand in hand with teacher accountability? Please, briefly explain your response.

To conclude the group engagements, is there anything I have not touched on that you would like to comment on.

Thank you so much for participating in this engagement.