

**FORMATIVE ASSESSMENT IN
ACCOUNTING: EXPLORING TEACHERS'
UNDERSTANDING AND PRACTICES**

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DECLARATION

I, Jabulisile Cynthia Ngwenya, declare that this thesis is my own work and has never been submitted for examination in any other institution. Where the work of others has been used it is indicated and acknowledged.

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ABSTRACT

This study notes the relationship between changing conceptions and focus of Accounting as a discipline and its influence on the changed South African school education curriculum. The study probes whether these above conceptual and curricular changes influence teachers' understandings of their daily practices as Accounting teachers or not, especially with regard to formative assessment and the selected pedagogy of their classrooms. In particular, the study was interested in exploring the practices of rural teachers, a relatively under-explored area of South African educational research.

The study utilised a case study design focusing on one rural school in Umgungundlovu District in KwaZulu-Natal. This qualitative, interpretive inquiry was characterised by multiple data collection methods. Three Accounting teachers who were teaching Accounting in the further education and training band were purposively selected at the school, based on their experience and expertise in Accounting. Data were collected from interviews, lesson observations and document analysis to respond to the key research questions of the study. Field-notes were used to elaborate further on the data produced from interviews and lesson observations. The critical research questions explore teachers' understandings of formative assessment and their use of it in their classroom, attempting to explain why they understand and apply formative assessment in the way that they do with respect to Accounting teaching in their specific contexts.

The study revealed that teachers ostensibly seemed to know about the changes in the official curriculum expectations of the new educational policy. However, these shifts in understanding were relatively superficial and procedural; hence the teachers were not able to translate them into any deep cognitive level in their teaching practice. Their changes in practices were also marginal and limited with respect to the nature of the reconceptualisation of Accounting as a discipline. This was reflected in simple operational level of implementation of the specified curriculum requirements. Their practices placed their learners and their backgrounds as central to their selected teaching choices, instead of the nature of their rural schooling context.

Findings of this study revealed that the *over-specification* of the formal curriculum, teachers' *under-developed understandings* of the discipline and the new curriculum and their

interpretation of contextual pedagogical responsiveness appear to be possible impediments to teachers' practices. In an attempt to cope with these challenges teachers devised their strategies to sustain their practices. What emerged from the study is a kind of '**communal pedagogy**' which teachers developed through their practices in a rural context. Although these practices are not regarded as of a qualitatively sophisticated progressive kind of pedagogy, teachers see contextually appropriate value in them.

The study emphasises the need to look beyond the overt practices of rural school teachers, and instead to focus on what informs these practices. While the study is not celebratory of the communal pedagogy, it does attempt to shift the thinking about these practices by focusing on understanding what they are trying to respond to. The study therefore highlights the need to understand teachers' own explanations of their practices, rather than condemning them.

The study suggests that the teaching practices within rurality should not be judged and pathologised because of their specificities of responsiveness to highly contextualised and more likely appropriate factors.

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DEDICATION

This study is dedicated to my parents, Tryphinah Chamane and my late father, Hulley Chamane who have been my pillar of strength throughout this journey.

LIST OF ACRONYMS

| | |
|------------------|---|
| ARG | Assessment Reform Group |
| AS | Assessment standard |
| C2005 | Curriculum 2005 |
| CAPS | Curriculum Assessment Policy Statement |
| CASS | Continuous assessment |
| DoE | Department of Education |
| EMS | Economic and Management Sciences |
| FET | Further Education and Training |
| GAAP | Generally Accepted Accounting Practices |
| GET | General Education and Training Band |
| HG | Higher Grade |
| HoD | Head of department |
| IASB | International Accounting Standards Board |
| IAS | International Accounting Standards |
| IFRS | International Financial Reporting Standards |
| LO | Learning Outcomes |
| LPG | Learning Programme Guidelines |
| NATED 550 | A resume' of instructional programme in public schools report 550 |
| NCS | National Curriculum Statement |
| NQF | National Qualifications Framework |
| NSC | National Senior Certificate |
| NSNP | National School Nutrition Programme |
| OBE | Outcomes based education |
| PPN | Post Provisioning Norm |
| Q | Quintile |
| RNCS | Revised National Curriculum Statement |
| SAG | Subject Assessment Guidelines |
| SG | Standard Grade |
| UK | United Kingdom |
| VSR | Video stimulated recall |

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CHAPTER ONE

CONTEXTUALISING THE RESEARCH

1.1 INTRODUCTION

This introductory chapter outlines the background and overview of the study. A glimpse of the research on teachers' understandings of formative assessment is provided to highlight the need for this study. A detailed description of the research problem, purpose, significance and the rationale of the study is presented. The chapter goes on to provide a brief description of the rural school to introduce the research context. A brief overview of the methodological approaches adopted in this empirical study is also provided. The chapter concludes with a preview of the chapters to follow. This context setting chapter provides a synoptic overview of the changes in Accounting as a subject in response to the National Curriculum policy changes. Changes in the school curriculum which are reflected in the restructuring of the topics and the conceptual approaches resulted in the new ways of teaching and learning in Accounting. The shift in the focus and the conceptualisation of the subject brought with it various implications for transforming assessment practices as teachers were required to make significant shifts concerning the content of the curriculum and the instructional techniques that they used in classrooms. As such, all teachers involved were expected to adopt several new approaches in teaching and assessment (Gouws, 2008). However, changes in teaching and assessment procedures as stipulated by the policy were likely to affect teachers' interpretation and understandings of the new expectations and what their implications are for their daily practice as teachers of Accounting. This is particularly the case for teachers who have been teaching Accounting for many years. The aim of the study is to determine teachers' understandings of the shifts in the Accounting curriculum and its implications in the teaching, learning and assessment of the subject.

1.2 BACKGROUND TO THE STUDY

Curriculum reform in South Africa brought about many changes in secondary education. These changes gave rise to the development of assessment models that go beyond assessing learners' recall of content knowledge to assessing more complex abilities (Vandeyar & Killen, 2003).

Prior to 2006 the system emphasised summative assessment in the form of tests and examinations which were written once as a means of certification and accountability and which were only considered after teaching had occurred (Killen, 2010). These examinations encouraged a view that there is one correct answer to every question and that learning by recall of memorised information in tests is a good way of learning (Diller-Haas, 2004; Jackling & De Lange, 2009; Springer & Borthick, 2004). From these examinations, achievements of different learners were compared with the rest of the class. According to Vandeyar & Killen (2003, p.122), “assessment was generally separated from instruction and largely took the form of assessing discrete, isolated or fragmented knowledge and skills”. Therefore teaching, learning and assessment were seen as separate activities. Consequently, teachers did not consider assessment until after teaching had occurred. These methods of assessment based on traditional testing models were under intense criticism for their inadequacy in emphasising higher-order thinking skills or in valuing the personal inputs of the learner (Vandeyar & Killen, 2003).

This approach also applied to Accounting as a school subject in the Further Education and Training (FET) band. Assessment in Accounting was used primarily as a measuring tool to serve the purpose of grading and ranking individual learners in class (Maree & Fraser, 2004; Vandeyar & Killen, 2003). This assessment often took the form of tests and examinations. Because Accounting was mainly regarded as the art of recording transactions, “many teachers regarded knowledge of the recording or bookkeeping process as a major outcome for high school Accounting” (Department of Education (DoE, 2008a, p.8). The traditional teaching of accounting was considered too narrow, procedural, too mechanical and forcing the learners to rely on memory only (Diller-Haas, 2004; Duff & McKinstry, 2007).

The sequencing of topics according to the traditional bookkeeping cycle and the heavy focus on Financial Accounting recording and reporting influenced teachers to use a procedural approach as the point of departure in teaching and learning. This approach was based on transactions emanating from source documents through to journals, ledgers, trial balances and financial statements. As a result teachers’ classroom assessment practices prioritised methods and procedures relating to the recording and memorisation of transactions (Jackling, 2005; Springer & Borthick, 2004). Learners’ reasoning and the ability to reflect on the financial information by

solving problems were hardly assessed. This study attempts to address this gap in the teaching and assessment of Accounting.

The implementation of the National Curriculum Statement (NCS) in 2006 in the FET band (Grade 10-12), resulted in the reconceptualisation and redesign of all subjects offered in the FET phase. This reconceptualisation had a direct bearing on teaching, learning and assessment approaches and procedures. The change in content is reflected in the restructuring of old and new topics and the conceptual approaches which resulted in the new ways of facilitating learners' learning. As such, all teachers involved had to adopt new approaches in teaching, learning and assessment of their particular subjects. Therefore this change brought with it various implications for transforming assessment practices as it required teachers to follow several new approaches to planning, teaching and assessment (Gouw, 2008). It could be argued, therefore, that changes in content necessitated changes in approaches to assessment. Assessment in the Subject Assessment Guideline (SAG) for Accounting is viewed as an integral part of teaching and learning with more emphasis on continuous feedback to enhance learning (DoE, 2008a). Assessment, as reflected in the NCS, shows a shift from the traditional view of assessment (which was essentially *assessment of learning*) to *assessment for learning*. Therefore this study attempts to explore teachers' understandings of assessment and how they use assessment. This constitutes the prime focus of the questions of the study.

An extensive body of literature (Bell & Cowie, 2005; Black & Wiliam, 1998a, 2004; Elswood & Klenowski, 2002; Nakabugo & Sieborger, 2001; Shepard, 2000; Stiggins, 2005; Taras, 2007) has shown that effective use of formative assessment can lead to improvements in learning for children. This is in line with the assessment policy in the NCS (DoE, 2003) which emphasises continuous formative assessment which is integrated into the process of teaching and learning. The primary purpose of assessment at the classroom level is to assist teachers and learners to monitor and improve performance by providing feedback. McMillan (2007) says that all forms of assessment can be formative as long as they are used to make instructional and learning adjustments. Formative assessment can assist teachers in identifying learner strengths and weaknesses; provide teachers with ideas for relevant interventions; allow teachers to evaluate and adapt their teaching approaches; and, provide information to learners on what they need to

do to improve their performance (Black & Wiliam, 2003; Stiggins, 2005). This also applies in Accounting. Hence the study focuses on examining Accounting teachers' understandings and practices of formative assessment. The study explores this further by determining teachers' understandings of the emergent shifts in the epistemological nature of the discipline of Accounting and how the changes are impacting on their classroom practice.

Inevitably, these changes necessitate a significant shift in teachers' understanding of assessment that requires them to relinquish previously held conceptions about the role of assessment in teaching and learning (Dixon & Williams, 2001). However, shifts in the teaching and assessment procedures are likely to affect teachers' understandings of the new expectations and what these may imply for their daily practice as teachers of Accounting. This is particularly the case for teachers whose previous practices may have been different from the new expectations. The assumption is that older teachers who were seen as simply "technicians of the former apartheid state curriculum" and not as critics or agents to expand the knowledge base of learners about the disciplines they were studying, were expected to implement the new curriculum. While these teachers were expected to change their practices, the issue is whether they have indeed changed their values and abandoned the old practices, or whether they carry their old pedagogic values into the new curriculum and the reason for what they do. The way in which teachers teach and interact with learners is influenced by how teachers think about the nature of the curriculum reform which is also influenced by the school context. Therefore this study, which is informed by the changes in the teaching and assessment of Accounting, seeks to explore the Accounting teachers' understandings and applications of formative assessment.

1.3 TEACHERS' UNDERSTANDINGS AND PRACTICES

Literature shows that there is a direct relationship between teachers' understanding and practices (Cassim, 2010; Harris & Brown, 2009; Naicker, 1999; Raboijane, 2005; Van Laren & James, 2006, 2008). Naicker (1999) maintains that understanding forms the basis for implementation of any policy. In order for teachers to implement the policy, they need to have a fairly good understanding of it. This is also supported by Cassim (2010) and Raboijane (2005) who argued that teachers' classroom practices are informed by their conceptions and understanding of teaching, learning and assessment. They added that when teachers articulated an unclear,

uncertain understanding of policy this, in turn, influenced their practices. Furthermore, more professional development activities should focus on teachers' understandings of the curriculum and ways to translate these understandings into classroom practice.

Taylor & Vinjevoold (1999, p.21) regard teachers as “active agents in shaping policy” as their understanding and interpretations of policy are translated into classroom practices. Harris & Brown (2009) state that teachers' understanding of assessment is of the utmost importance in determining the way in which they implement assessment practices. Vandeyar & Killen (2003) declare that if teachers understand the fundamental principles of high-quality assessment, they will be able to adapt their assessment practices. Shriki & David (2001) indicated that lack of depth in their understanding of content knowledge hindered teachers' ability to implement reform recommendations. In addition, Sánchez & Llinares (1992), in their study in Mathematics, concluded that teachers' understanding of subject matter influences presentation and formulation as well as the instructional practices. This implies that what teachers understand has implications for implementation. This constitutes a gap in the present literature in teachers' understandings and practices in Accounting which will be further addressed in the study (see chapter 9, section 9.2.1)

1.4 TEACHERS' UNDERSTANDINGS OF FORMATIVE ASSESSMENT

While there are countries where formative assessment is well understood and implemented successfully, e.g. the United Kingdom, Australia and New Zealand (Black, Harrison, Lee, Marshal & Wiliam, 2003; Bell & Cowie, 2001; Heritage, 2010), implementation is more challenging in contexts where teacher-centredness and summative assessment are still dominant. Studies show that classroom implementation remains an ongoing challenge to teachers mainly because there is still the influence of summative assessment on formative assessment (Carless, 2006; Harlen, 2005; Kanjee, 2009; Yorke & Knight, 2004). Harlen (2005) clearly states that the influence of summative assessment dominates formative approaches. Cultures of testing and accountability may prompt teachers to downplay formative assessment (Carless, 2006). A number of studies (Sukhraj, Mkhize & Govender, 2004; Raboijane, 2005; Ramukumba, 2010; Thabethe, 2009) revealed that teachers were not provided with the external assistance they need to make changes in their teaching and assessment practices. This resulted in reluctance to use

alternative assessment techniques as most teachers, if not all, lack appropriate tools and skills of how to conduct them. As a result, teachers were still relying heavily on test and examinations as their assessment strategies.

While there is a growing body of literature examining teachers' practices of formative assessment, there is a dearth of research that documents teachers' understandings and practices of formative assessment in Accounting nationally and internationally. This constitutes a gap in the present literature which will be further addressed in the study. This research was deemed necessary especially due to the broad shifts in the discipline of Accounting which, in turn, affected the teaching and assessment of the subject.

1.5 STATEMENT OF THE RESEARCH PROBLEM

The implementation of the new Accounting curriculum resulted in changes in subject matter content, teaching approach and assessment in Accounting. Therefore three changes were evident in the curriculum:

- The division of Accounting into three fields: -Managerial Accounting, Auditing and Corporate Governance.
- The new content which is particularly pertinent to the evolving nature of the Accounting disciplines at tertiary level.
- A conceptual and problem-solving approach in the context of Accounting which provides learners with the appropriate skills to succeed at tertiary level.

These two new fields and the new content in Financial Accounting added to the number of topics to be taught in Accounting therefore adding to content overload. Furthermore, while adding more topics, other existing topics were moved to other grades. This placed new demands and expectations upon teachers.

One of the strongest influences on teachers' understandings and practices of assessment is the understanding of the discipline or subject that they teach. Popham (2003) argues that teachers cannot assess subject matter that they do not understand. The way in which teachers teach and interact with learners is influenced by their content knowledge and how they conceptualise and

understand teaching and assessment methods in their discipline. Activities that are given to learners on certain aspects cannot be separated from teachers' content knowledge of Accounting and assessment. Therefore teachers need adequate content knowledge of the discipline for teaching and assessment in Accounting. However, teachers' understanding of the National Senior Certificate (NSC) content that is common to the previous Higher Grade curriculum might be severely lacking due to the past practice of confining a number of teachers to the teaching of the Standard Grade curriculum. This is also exacerbated by the introduction of two fields of Accounting and the new topics in Financial Accounting. This presents a case for this study which probes the Accounting teachers' understanding of the changing discipline of Accounting.

In the old curriculum the subject was divided into Higher and Standard Grade whereas in the NSC there is no grading. Accounting Standard Grade was mainly about recording and processing routine information, and the keeping of financial records. There was much emphasis on the procedural bookkeeping aspects and this was evidenced in the topics. The major emphasis was on the routine approach which was used to record transactions. Consequently, the subject did not help the students to develop the ability to solve realistic business problems. Standard Grade curriculum excluded the higher-order level skills and focused almost exclusively on recording and preparation of information. In other words learners were taught the mechanical part of Accounting whereas the scientific part which is the major aspect of Accounting was not emphasised.

In the Higher Grade curriculum although more emphasis was on application (recording of financial information), the ultimate aim was to equip learners with analytical skills. This meant that Higher Grade was regarded as a very challenging part of the curriculum with more emphasis on technical expertise in processing entries, preparing financial statements and reporting. According to the NCS and the CAPS (Accounting), the recording of the financial information is one part of the subject. The ultimate objective of the subject is the appropriate interpretation of the financial information and the making of decisions therefore equipping learners with the development of higher-order thinking, reasoning and problem-solving skills (DoE, 2003, 2011).

Although Accounting teachers were professionally qualified and specialising in teaching the subject, a number had been teaching the subject at Standard Grade level therefore focusing on recording and application of financial information. The same teachers were expected to implement the new curriculum which focuses on the analysis and interpretation of financial information. This was very challenging for seasoned teachers particularly those who were teaching Accounting in Standard Grade. Teachers found themselves implementing the curriculum with great uncertainty.

Understanding of concepts is specified as the first skill in each Accounting topic. It serves as a foundation for application and analytical and evaluation skills (DoE, 2003, 2011). This calls for the use of a conceptual approach which emphasises the development of conceptual skills.

Understanding of the concepts as the point of departure in Accounting promotes the transfer of knowledge to be used in analysing financial information and solving unstructured problems.

However, teachers who were used to a procedural approach which emphasised understanding of procedures as the first skill to be followed when recording transactions found themselves faced with challenges associated with restructuring classroom practices to allow for conceptual understanding as the point of departure. Thus, the study is timely and relevant to the current shifts in the Accounting curriculum.

In terms of the SAG, Accounting is viewed as a discipline of communicating financial information for the making of appropriate financial decisions (DoE, 2008a). Furthermore, the introduction of more open-ended scenarios in the NCS with regard to auditing, governance, controls, business ethics and professional bodies also introduces a challenge of comprehension and reading skills. The shift in the focus of the subject called for a change in the way Accounting is taught and assessed. Accounting assessment guidelines recommend open assessment dialogue or two-way communication between the learner and teacher to engage learners into debates while challenging them to think creatively (DoE, 2008b). An issue facing Accounting teachers is to assess learners formatively while emphasising formative feedback in class. As such, teachers were required to change their teaching and assessment practices and align them with the requirements of the new curriculum. However, many teachers may lack the conceptual knowledge to integrate effectively, especially if they have been trained along the traditional

bookkeeping model. Such teachers may well believe that the recording function is an end in itself which hinders the acquisition of many skills. Their ability to convey in-depth technical aspects of the NCS content that was common to NATED HG are likely to be compromised because teachers are used to NATED SG. The study deemed it necessary to explore teachers' understandings of the shifts in the epistemological nature of the discipline of Accounting and how their understandings are impacting on their classroom practice.

1.6 RATIONALE FOR THE STUDY

My active involvement in leading the Accounting cluster gave me an opportunity to moderate certain aspects of Accounting. The school cluster is a group of teachers teaching a particular subject from neighbouring schools located within a geographic boundary. These teachers come together to share their expertise and resources to improve their teaching and learning. Cluster leaders are elected on the basis of their experience, seniority and the confidence that other teachers have in their ability to lead the cluster successfully. The role of the cluster leader is to oversee the cluster. The cluster leader is responsible for setting common examination papers, and for the standardisation and moderation of formal continuous assessment tasks and learners' performance in schools within the cluster.

While moderating I found that some teachers were still assessing learners mainly by testing. What I found is in line with recent studies (Vandeyar & Killen, 2007) in the field of assessment which showed that teachers were still excessively reliant on tests and examinations as the only means of assessment. Rubrics were rarely used as a tool to mark assignments and assignments were marked like tests. Discussions with other teachers revealed that there were varied understandings regarding assessment. Teachers raised serious concerns about lack of support from the subject advisors, especially on the teaching and assessment of the new topics in Accounting. Some teachers mentioned that appropriate guidance and support in schools was not provided due to the lack of required knowledge on the side of the subject specialists. In a number of schools, especially rural schools, subject specialists or advisors do not visit teachers to give support. What I found was that teachers seemed to be trapped between formative assessment and the demands of external system which emphasises summative assessment (Killen, 2010). From those discussions and meetings, I developed an interest in determining teachers' understandings

of assessment in Accounting and the interpretation of their understandings in the classroom. I also realised that there is an urgent need to explore teachers' understanding of the shifts in assessment and how teachers use assessment in the new Accounting curriculum.

As an Umalusi consultant, I often meet with other Accounting team members to analyse examination papers. Umalusi is the Council for Quality Assurance which is responsible for the quality assurance of the NSC in the Further Education and Training band. The responsibility of the consultants is to analyse the examination papers for various subjects after they have been written by the learners. The aim is to determine whether the papers comply with the set standards for Grade 12 as stipulated by Umalusi and the policy documents. What we normally find when analysing the papers is that our analysis of the NSC Accounting examination is always different from the actual performance of learners. Discussions with subject advisors, examiners and moderators revealed that Accounting teachers still have low levels of subject knowledge and lack subject expertise. This is due to the fact that the new curriculum is very demanding on teachers who were used to teaching recording, therefore whose experiences of teaching Accounting did not consider the analysis and interpretation of financial information as part of their curriculum.

When Economic and Management Sciences (EMS) was introduced in Grade 8 and 9, it was expected that it would have great value as it exposes all learners to different economic competencies, including Accounting. However, grade 10 teachers are complaining that learners who enter Grade 10 Accounting have not achieved the required Accounting competencies. In addition to that, in my engagement with teachers and Accounting curriculum officials it appears that many learners enter Grade 10 with little or no exposure to Accounting.

As a teacher educator I am involved in the pre-service training of Accounting teachers. Assessment is a topic in Accounting Method modules. Shepard (2000) emphasises that transformation of assessment practices cannot be accomplished in separate tests and measurement courses, but should be the central concern in teaching method courses. Therefore the study will inform my professional practice by proposing the theory on which to base teaching of assessment especially in Accounting Method modules.

Research that I have reviewed is in line with that done in Accounting by West (2006) and Nieuwoudt and Wilcocks (2005); which shows that there is a gap in research in Accounting Education and in Accounting in South Africa. Review of articles in international Accounting journals (*Journal of Accounting Education*, *Accounting Education*, *Advances in Accounting Education and Issues in Accounting Education*) shows that there is still a shortage of Accounting research in general and on assessment in particular. Few studies conducted on assessment in Accounting focus on what is wrong or what is missing in assessment strategies of teachers (Ainsworth, 2001; Blayney & Freeman, 2008; Curtis, 2011; Marriott & Lau, 2008). Literature also highlights the shortage of studies that focus on the way in which Accounting teachers understand and apply assessment. Since the implementation of the new curriculum in the FET phase in 2006 and the revised curriculum (CAPS) in 2012 in South Africa, few studies have been undertaken to understand how secondary school teachers make sense of assessment in general and in Accounting in particular. Hence the study focuses on Accounting teachers' understandings and practices of formative assessment. Therefore the study will contribute to knowledge by addressing the gap in the existing literature on assessment in Accounting.

1.7 KEY RESEARCH QUESTIONS

The study is primarily concerned with the exploration of Accounting teachers' understandings of formative assessment, how they use formative assessment and why does formative assessment happen in the way it does. The following research questions were developed.

Main research question

What are Accounting teachers' understandings and practices of formative assessment in teaching Accounting?

Sub-questions

1. What are Accounting teachers' understandings of formative assessment in teaching?
2. How do Accounting teachers use formative assessment in teaching?
3. Why does formative assessment in Accounting happen in the way it does?

1.8 PURPOSE STATEMENT

The purpose of the study is to explore Accounting teachers' understandings of formative assessment, how these teachers apply formative assessment in class, and what informs their understandings and practices of formative assessment in Accounting. The study is attempting to explain why teachers understand and apply formative assessment the way they do with respect to Accounting teaching in their specific contexts. In exploring understandings and practices of formative assessment, I set out to determine Accounting teachers' shifts in their understanding of teaching and assessment and how their understandings were translated in practice. Although the focus of the study pertains to individual teachers' understandings and practices of formative assessment, understanding of the way in which contextual factors in the school influence teachers' understandings and practices is of vital importance.

1.9 SIGNIFICANCE OF THE STUDY

Based on the above rationale for conducting this research, I hope to explore teachers' understandings of formative assessment and how such understandings translate into classroom practice. This will assist in theorising the teachers' understandings of formative assessment, the way in which assessment is practiced, and the reasons behind their understandings and practices. Therefore the significance of this study lies in the contribution to knowledge about formative assessment in the context of Accounting.

The study is significant in that as an Accounting teacher educator the study will assist me in building strong professional and academic competence while giving me an opportunity to advance my knowledge and understanding of the cutting-edge debates on the theory and practice of assessment. The study will also give me an opportunity to engage and contribute to debates in assessment in general and in the FET phase in particular. Therefore part of the study will be a rigorous reflection of personal experience.

By doing research in formative assessment in the FET band, specifically in Accounting, the study hopes to contribute to a new body of knowledge. I will attempt to theorise the teaching and assessment of Accounting. I am hoping that this theory will contribute to existing knowledge. It

will reveal neglected areas for future research. It will also propose theory that will inform policy regarding assessment that is appropriate to Accounting in particular contexts. By exploring the understandings on formative assessment and how Accounting teachers teach and assess in rural schools, this study proposes a theoretical construction of teacher development that should inform the policy and decisions regarding the teaching of Accounting in rural schools. The study could be of benefit to professional teachers, teacher educators and educational leaders.

In the light of the above rationale and the significance of the study, I hope to fill the gap in how teachers make sense of formative assessment in general and in Accounting Education in particular. This study also offers insights into how Accounting teachers articulate emergent shifts in the discipline of Accounting.

The study was conducted in a rural school. The following section therefore, describes rural schools.

1.10 RURAL SCHOOLS

Rural schools have been considered as historically disadvantaged schools as they were neglected during the political and educational struggles in South Africa prior to 1994. Inequitable distribution of educational resources to previously disadvantaged schools before 1994 greatly disadvantaged these rural schools. South Africa has urban, peri-urban and rural schools.

According to the departmental classification, schools are divided into quintiles. This is a system of ranking and funding of schools taking into account the socio-economic circumstances of learners (inequality and poverty). The funding of the schools depends on the quintile in which the school is classified. For an example, a school in quintile 1 is said to be the poorest of schools while quintile 5 schools are those schools that cater for the least poor learners. According to the South African Schools Act(amendment), all schools in quintile 1, 2 and 3 are regarded as schools serving the poorest community of the province and are declared no-fee schools from 2010 (DoE, 2009a). A number of rural schools are in quintile 1 and 2 as they are serving the poorest poverty-stricken communities.

Rural schools have limited parental support, high learner absenteeism, inadequately trained staff members, high failure rates, limited access to the area and lack of classroom facilities (Lowe,

2006). Rural high schools, in particular, face several challenges like limited resources for educational materials and professional development (Hickey & Harris, 2005; Howley & Howley, 2005), large classes, an inability to attract and retain qualified teachers who have appropriate training (Lowe, 2006). These schools have a problem of inadequate physical infrastructure like buildings, telecommunications and equipment. Lack of basic services (water, electricity, roads, sanitation) affects access to and quality of schooling. Another challenge is the long distance teachers had to travel for professional development opportunities. Learners walk long distances to school, and there is no adequate transport. Relatively long distances between the area and other areas, result in relative isolation. These aspects have serious implications for the quality of education. This study focuses on Accounting teachers in a rural school. Its aim is to explore teachers' understandings of the growing conception of the nature of the discipline of Accounting and how this influences their classroom practices in a rural context.

1.11 OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY

This section provides a preliminary overview of the research design. A more detailed discussion of the research design and the rationale for the choice of methodology is presented in Chapter 4.

1.11.1 Research paradigm

The study is guided by the interpretive paradigm which is concerned with meaning making and seeks to understand the subjective world of human experience (Bailey, 2007; Cohen, Manion & Morrison, 2007; Henning, 2004). The interpretive paradigm is based on the premise that human beings create meaning in their worlds and the meaning is constructed as a result of interaction with others. The study adopted a qualitative research approach which is mainly concerned with understanding the lived experiences of the participants' worlds and meaning they make of that experience from their perspective as they experience the problem in a real-life situation (Henning, 2004; Lichtman, 2006; Merriam, 2007). To address the research questions, this inquiry adopted a qualitative case study design. My aim was to explore in-depth Accounting teachers' understandings of formative assessment and how they interpret assessment in practice within the school context.

1.11.2 Sampling

Purposive sampling was used to select informants who are likely to be knowledgeable and informative about assessment. This sampling method was relevant for the study since I wanted teachers with comprehensive knowledge and experience in teaching Accounting in the FET band in one rural school. The sample size consisted of three Accounting teachers who were teaching Grade 10, 11 and 12.

The choice of the school was based on the number of Accounting teachers and their experience and expertise. Therefore this qualitative interpretive research study examined Accounting teachers' understandings and practices of formative assessment in one rural secondary school located in Umgungundlovu District in KwaZulu-Natal.

1.11.3 Data collection strategies

One of the strengths of the case study approach is that it allows the researcher to use a variety of research methods to generate data. Semi-structured individual interviews, lesson observations and document analysis were appropriate techniques to collect data. I also used an observation schedule and took field notes where I was a non-participant observer to record and focus on particular aspects of teacher-learner interaction which were missed by the video recorder in class (Bailey, 2007; Creswell, 2010). These were used to supplement video recorded lesson observations. Field notes served as a validation measure by allowing me to authenticate what participants said and confirming and verifying observations.

Semi-structured interviews were used to gain a detailed picture of Accounting teachers' accounts of their understanding of formative assessment while simultaneously allowing me and the teachers much more flexibility in the process. Initial interviews were conducted to capture information including Accounting teachers' biographies, their perceptions, and experiences, and to determine their understandings of formative assessment. Post-lesson interviews were conducted where video tapes were played back to seek clarity and to explain decisions made during assessment. Final interviews were conducted after interviews had been transcribed. The aim of these interviews was to follow up issues that emerged from the data.

Lesson observations were used as an excellent method to gain an understanding of what transpires in Accounting classrooms. Three Accounting teachers were observed during their Accounting lessons over a period of ten weeks. Ten lessons were observed per teacher. Lessons were videotaped. While the lessons were video recorded, an observation schedule and field notes were also used. Document analysis helped to develop and substantiate themes that arose from interviews and observations. Accounting teachers' master files, learners' personal files and learners' workbooks were analysed.

In this study *a priori*, guided analysis and grounded analysis were applied to analyse data. Therefore research questions and the concepts offered by Black and Wiliam's (2009) theory of formative assessment influenced the analysis. Themes were also allowed to emerge from data using inductive analysis. Merriam (2007) was useful in providing practical guidance with qualitative data analysis.

1.12 OVERVIEW OF THE CHAPTERS

The study is organised into nine chapters which bring together the different parts of the research.

Chapter 2 discusses the trends and changes in the curriculum in general and in the Accounting discipline in particular. It also discusses literature on teaching, learning and assessment in Accounting and how the new conceptualisation of the subject affects teaching and assessment. The chapter goes on to present a brief history of the Accounting discipline.

Chapter 3 locates the study within the literature on formative assessment. The chapter begins by presenting different conceptions of assessment. The chapter goes on to give a brief discussion of *assessment of* and *assessment for learning* and the difference between summative and formative assessment. It also reviews the work of scholars on formative assessment and then outlines the conceptual framework used to explore teachers' understandings of formative assessment.

Chapter 4 describes the study methodology as well as the research methods used in collecting and analysing data. It includes a description of the research design, the setting, the participants'

selection and the analytical strategy. Finally the chapter makes reference to questions regarding trustworthiness, ethical considerations, as well as the limitations of the research.

Chapters 5, 6, and 7 discuss the data analysis and presentation of research findings on Accounting teachers understandings and practices of formative assessment.

The focus of Chapter 8 is to discuss the findings as presented in Chapters 5, 6 and 7. The chapter moves to a second level of analysis beyond the descriptive analysis. The chapter then illustrates how this study extends our understanding of what is currently known about teachers' understandings and practices of formative assessment by linking back into the conceptual framework in order to identify gaps in the literature.

Chapter 9 presents the summary and conclusions of the study, with an emphasis on the findings and their contribution to the theory of teacher understandings and practices. The chapter discusses the implications of the findings and suggestions for further research.

CHAPTER 2

ASSESSMENT IN ACCOUNTING

2.1 INTRODUCTION

The background to the study was provided in chapter 1. The chapter also described the study focus and rationale, and gave a brief overview of changes in assessment in Accounting. This chapter starts by providing an overview of curriculum changes which led to assessment policy changes in general and in Accounting in particular. In the second section, a brief history of Accounting will be presented to provide the background of how the subject was introduced in schools. The chapter also goes on to discuss the changes in the Accounting curriculum. Finally, teaching, learning and assessment in Accounting are discussed.

2.2 ASSESSMENT IN THE NATIONAL CURRICULUM STATEMENT AND THE CAPS

The aim of this section is to outline what the NCS advocates in terms of assessment in general and formative assessment in particular. In order to explore teachers' understandings of formative assessment and how they apply formative assessment in class, it is necessary to review the changes brought about by the new assessment policy and the principles of the policy.

Curriculum reform brought with it new forms of assessment which have shifted from being largely norm-referenced, summative and judgemental to assessment which is formative, standards based and continuous (Muller, 2004). In the old curriculum (NATED 550), assessment policy for learners was not specified in any policy document, except for Grade 12. Assessment in this old approach was characterised by 'paper-and-pencil tests that emphasised academic exercises and the recall of textbook knowledge' (Vandeyar & Killen, 2003, p.122). Assessment was generally separated from instruction and invariably took the form of assessing isolated or fragmented knowledge and skills. Furthermore, it was driven by the need to produce marks used mainly for certification purposes.

Curriculum 2005 (C2005) which adopted an outcomes based education (OBE) approach was implemented in 1998. This was based on three principles: OBE, integration of knowledge and

progressive and learner-centred pedagogy. However, a reviewing committee was established in 2001 to reassess and redesign C2005, as the curriculum was widely criticised. Among the findings of the Review Committee was that the curriculum was weak on conceptual coherence and progression due to the under stipulation of content, sequencing and pacing requirements. The language associated with C2005 was too complex, confusing and, at times, contradictory. The committee presented the Revised National Curriculum Statement (RNCS) as a streamlined, strengthened and revised version of C2005. The RNCS for Grades R-9 became policy in 2002. The NCS (Grades 10 – 12) became policy in 2004 and was implemented in the FET band in 2006 starting from Grade 10.

As such, the NCS provides a framework for assessment in the Foundation Phase, based on the principles of OBE. Each subject was organised around ‘Learning Outcomes’ (LO) and their related ‘Assessment Standards’ (AS). For each subject, there was a set of AS that defined the levels of knowledge and skills that learners were required to demonstrate as evidence that they had achieved each phase outcome (Vandeyar & Killen, 2003). To support the implementation of the NCS the Subject Assessment Guidelines (SAG) and Learning Programme Guidelines (LPG) were developed for each subject. SAG provides guidelines for assessment for a specific subject while LPG provides the details regarding the content that needs to be covered in Grades 10, 11 and 12.

The main change in assessment in the NCS is in its general focus, away from content knowledge that was to be memorised to a set of outcomes. According to the NCS, the purpose of assessment is monitoring progress and providing feedback, diagnosing or remediating barriers to learning, selection, guidance, supporting learning, certification and promotion (DoE, 2003, p.27). The emphasis is also on the application and use of knowledge in real life contexts. NCS emphasises the use of the different methods of collecting evidence of learner performance. Assessment involves assessing learners regularly in a manner that integrates teaching, learning and assessment where LO and AS are transparent. During teacher-learner interaction different methods should be used to allow learners to take responsibility for making assessment decisions and judgements on their own work.

Assessment in the NCS is viewed as an integral part of teaching and learning with more emphasis on continuous formative assessment (DoE, 2008a). The role of assessment shifted from being dominated by mainly examinations and tests at the end of school terms to more emphasis on continuous classroom assessment (Beets, 2012). This means that assessment is now seen as developmental and an integral part of teaching and learning. Assessment is the process of collecting and interpreting evidence to determine the learners' progress and to make a judgement about learners' performance (DoE, 2008a). For assessment to determine learners' progress, on-going feedback should be provided to enhance the learning experience. These changes brought various implications for transforming assessment practices as teachers were required to follow new approaches to teaching and assessment.

In the SAG, assessment is divided into formal and informal daily assessment. Informal daily assessment is the planned teaching and learning activities that take place in the classroom. This daily informal assessment can be done through question and answer interaction or by giving learners short assessment tasks or homework exercises (DoE, 2008a). On the other hand, formal assessment consists of tasks undertaken during the school year and recorded for summative reporting.

In the FET phase, NCS also emphasises the use of continuous assessment (CASS) as a strategy that bases decisions about learning on a range of different assessment activities and events that happen at different times throughout the learning process (DoE, 2003). CASS National Accounting Policy which was borrowed largely from the UK was implemented nationally in 2002 (DoE, 2002). It is a model of assessment which encourages integration of assessment into teaching and the development of learners through on-going feedback (DoE, 2003). Although CASS tasks are assigned for reporting purposes, feedback should be fed immediately into the learning processes therefore promoting the formative role of assessment. CASS occurs frequently during the school year and is part of regular teacher-learner interactions. It is both classroom-based and school-based. In this sense CASS is conducted for formative and summative purposes

In 2009, the Ministerial Task Team was appointed to review the implementation of the NCS Grades R - 12. The Review Committee found that AS were too numerous, at times vague, and limited in the extent to which they show progression. It was found that LO fail to give adequate specification of essential learning. Following the recommendations of the task team, the NCS was amended and a single comprehensive National Curriculum and Assessment Policy Statement was developed for each subject. The Curriculum and Assessment Policy Statements (CAPS) for Grades R - 12 (January 2012) replaces the Subject Statements, LPG and SAG for Grades R - 9 (2002) and Grades 10 - 12 (2004). CAPS addresses the problem of content overload and gaps, especially in the FET band, by removing and adding topics where necessary. Learning outcomes were replaced with clear content and topics to be covered in each grade. Assessment focuses on the skills and content in the topics. CAPS provides a new framework for assessment in South African schools. CAPS was implemented in January 2012, starting from Grade 10 in the FET phase. CAPS provides further guidance on the assessment of each subject and emphasises that the assessment tasks should be carefully designed to cover the content and the skills of the subject in the topic.

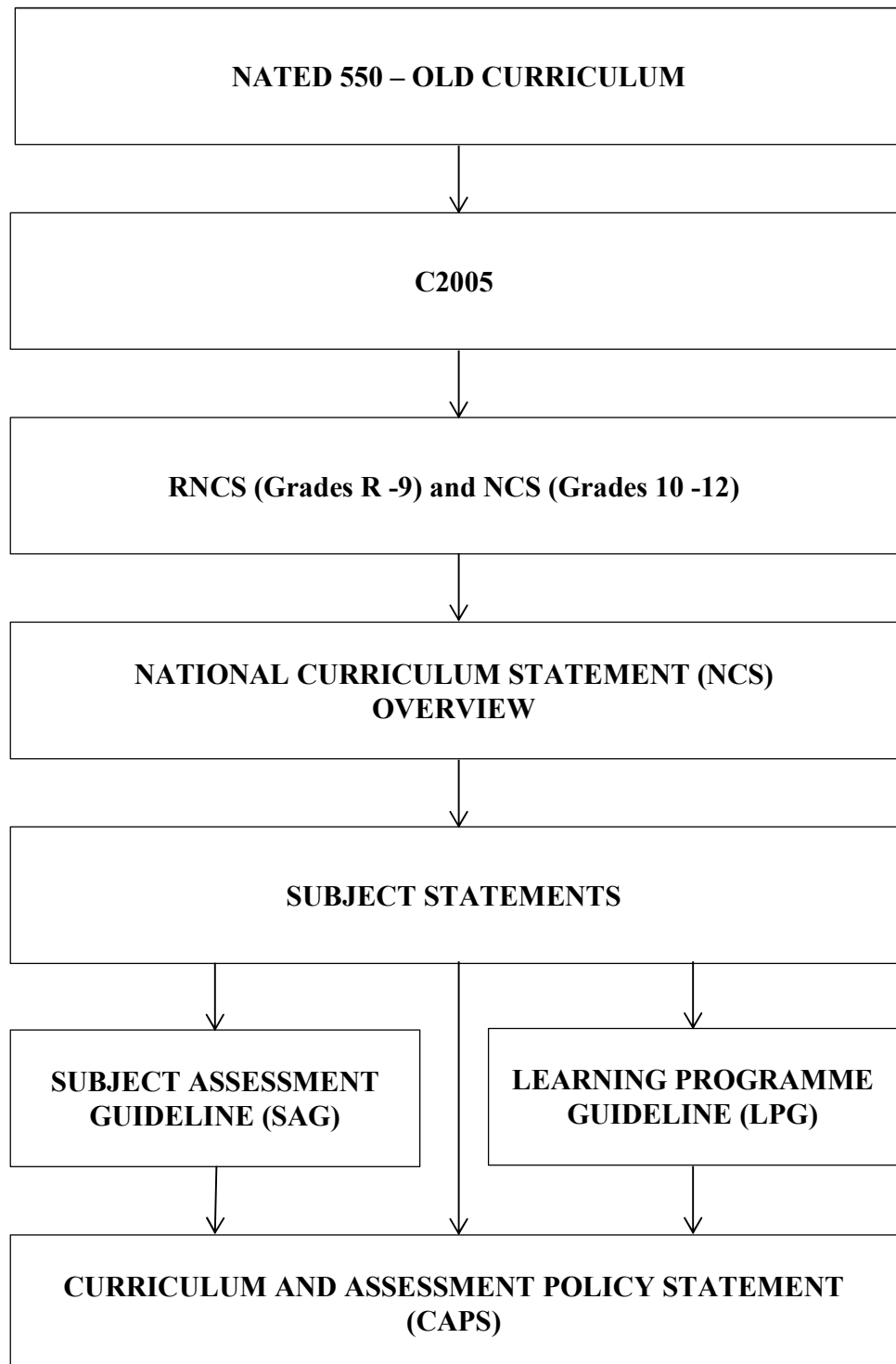


Figure 1: Shifts in the South African curriculum reform

These shifts in the curriculum policy could be potentially destabilising rather than supportive for practicing teachers because of need for constant change. In this process teachers were seen as ‘agents to be changed’ rather than ‘agents of change’. Although the need for a paradigm shift and the review on assessment policy has been acknowledged, however, the practical implications of these changes in assessment are not well understood (Pahad, 1996). The complexity and the challenges of assessing formatively, and continuously during the teaching and learning process cannot be ignored. The argument raised by Pahad (1996) is that assessment policies cannot be implemented effectively unless teachers understand why they are assessing, what they are assessing and how to assess in a manner appropriate to the purpose of assessment. Hence, the study focuses on the exploration of teachers’ understandings and practices of formative assessment.

2.3 HISTORICAL DEVELOPMENT OF ACCOUNTING AS A DISCIPLINE

This section provides a brief discussion of the evolution of Accounting as a discipline. It also outlines the changes in the discipline which lead to the introduction of the subject of Accounting. It begins with the discussion of the evolution of the discipline. The nature of the Accounting discipline and the effect of international standards on the discipline are discussed. The changing nature of the discipline from being the art of recording to the language of business is also examined. Lastly, the introduction of Accounting as a school subject will be discussed.

Accounting as a discipline evolved centuries ago because of the need to keep a record of transactions between parties and to communicate the results of these transactions to interested parties. The increase in trade called for accurate record-keeping and a need for better ways of determining profit. This period gave rise to the double entry system and consequently to Accounting as it is known today. In 1494, the first systematic record keeping was formulated by an Italian Mathematician, Luca Pacioli (Schroeder, Clark & Cathey, 2005). Around the 16th and 17th century new characteristics and developments were introduced to the application of the double-entry system. Double-entry bookkeeping spread to other countries while extending to other types of organisations. The accelerated development of trade during the Industrial

Revolution made it essential to teach bookkeeping in universities and schools. In 1850 accountants, called Chartered Accountants started to offer services to the public

The expansion of the nature and extent of manufacturing, commercial and shipping activities and financial services required ever more accurate financial records in order to determine prices and profits. This led to the development of Cost Accounting which is the field of Accounting that determines the cost of products and process (Helmkamp, Imdieke & Smith, 1983). By the beginning of the 20th century manufacturing process and marketing and administrative activities had become even more complex and extensive. This led to the development of management accounting from cost accounting.

The Industrial Revolution brought the need for more formal accounting procedures and standards (Schroeder et al., 2005). This resulted in the most significant event in the history of accounting development and corporate financial reporting which was the emergence of AS in the 1970s. These are the authoritative statements of how particular types of transactions and other events should be reflected in Financial Statements and they are directed to the formal rules which cover details of specific situation (Schroeder et al., 2005). International Accounting Standards or International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are issued with a view to facilitate global harmonisation.

2.3.1 Generally Accepted Accounting Principles (GAAP) and IFRS

Accounting data are processed into accounting information through the use of accounting principles and conventions. The accounting principles are known as ‘generally accepted accounting principles’ (GAAP). They are the fundamentals which guide accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of Financial Statements. The accounting information system is proven, time honoured, and its format is universally understood. GAAP are simply guides to action and may change overtime or be altered to fit changed economic circumstances or changes in business practices. An accounting principle must have substantial authoritative support to qualify as generally accepted. The authority of accounting principles rests on their general acceptance by the accounting profession.

As the economy has become global and with emergence of multinationals, it often becomes confusing for the parent company to assess the performance of its subsidiary operating in another country as accounting principles are different. These differences lead to many complains especially pertaining to taxation. Thus the International Accounting Standards Board (IASB) has taken upon itself to develop guidelines for accounting that are applicable in every part of the globe. IFRS is a set of guidelines for accounting that are encouraged by IASB and the objective is to ensure that gradually all countries progress towards IFRS (FASB, 2000). The IFRS is increasingly being adopted by companies across the globe for preparing their Financial Statements. In South Africa listed companies are compelled by the Johannesburg Stock Exchange listing requirements to comply with IFRS in preparing their Financial Statements.

2.3.2 Nature of the Accounting discipline

The definition and the scope of Accounting have evolved with time. Rapid changes in socio-economic conditions have caused changes in the definition and the manner in which Accounting subject matter is treated. Accounting which initially began as the art or science of record-keeping that made possible the orderly and organised record of past activities of a business, has turned out to be an important mechanism to accumulate and communicate financial information essential to the understanding of the activities of an enterprise (Jackling & De Lange, 2009).

Accounting is the art of recording, classifying and summarising financial information in a significant manner and interpreting the results thereof (Amernic & Craig, 2004). This definition gives distinctive characteristics which make Accounting unique.

- **Accounting as a record-keeping device:** Recording is essentially concerned with ensuring that all business transactions are recorded in an orderly manner.
- **Accounting is the art of classifying** by systematically analysing the recorded data by maintaining ledgers with a collection of financial transactions of a similar nature classified under appropriate accounts.

- **Accounting is also regarded as the art of summarising** and presenting the classified data in a manner which is useful to the internal and external end-users of accounting statements.
- **Accounting is the art of interpreting** and summarising data in such a manner that the users can make meaningful judgements about the financial position of the business.
- **Accounting is a process** which involves gathering, summarising, interpreting and disseminating economic information systematically.
- **Accounting is a stewardship function**, the basic goal of which is to report on the resources and obligation of the entity to the owners.
- **Accounting is more of an art** than a science. Its logical foundation is not deeply embedded in scientific or natural law. Its methodologies are primarily based on the actual day to day needs of the business community.
- **Accounting is a dynamic social science**, according to Ingram (1998). The history of Accounting reflects the evolutionary pattern of social developments and in this respect, illustrates how changing socio-economic conditions affect it.
- **Concepts and conventions:** Accounting as a process that aims to communicate financial information, relies on a set of previously agreed concepts, conventions and rules.

This complex understanding of Accounting as a discipline is indeed captured in the shifts in the curriculum policy for Accounting.

2.3.3 Accounting as a Language of Business

Accounting is regarded as the language of business which is used to communicate financial information. Although Accounting possesses many of the characteristics of a formal language, it is a technical language designed to cater for a special need. It is a special ‘register’, or ‘language for a specific purpose’ associated closely with the discipline (Evans, 2011, p.440). Therefore, it is important to discuss the characteristics of this register to be able to understand the nature of, and the problems related to the teaching and learning in Accounting. There are a number of reasons for describing accounting as the language of business.

- Accounting uses a set of symbols which carry particular meaning. For example, **Dr** and **Cr** are symbols which are unique to Accounting and imply writing on the left hand and right hand side of the account.
- Accounting language is systematic and has definite rules - either for grammar or usage.
- Accounting employs rules of manipulation of symbols to convey meaning unique to the business environment.
- Accounting as the language of business communicates financial information to interested parties. The users of this business language must know the axioms, rules and conventions in order to understand.

Meanings and usage of the terms in Accounting change over time. New words may enter a language, sometimes replacing other words resulting in language change in Accounting. These changes occur as a result of changes in company law and technology. Introduction of new accounting terminology or ‘coinage’ of new words into English may cause semantic shift in Accounting terminology. Semantic shift and evolution of accounting terminology occur because of technical developments or foreign contact (Labardin & Nikitin, 2009). Coinage of new words may occur because of the need for terminology for discourse with non-accountants. New words with specific meaning can be coined to enhance the prestige of the Accounting discipline and the profession. For an example, in a case of ‘balance sheet’, this term was coined by borrowing and combining words from everyday English and giving it a new and specific meaning (Evans, 2011). The title ‘statement of financial position’ better reflects the function and is also consistent with the *Framework for the Preparation and Presentation of Financial Statements*. These nuances have been captured in the new curriculum to keep teachers abreast of the shifts in the discourse of Accounting.

2.3.4 Accounting as a subject

The following subsection discusses the introduction of Accounting as a school subject in South Africa and how the subject is affected by the changes in the international accounting standards.

The accelerated development of trade during the Industrial Revolution made it essential to teach bookkeeping in schools. By the beginning of the 20th century there was a growing need for the

teaching of bookkeeping as a school subject. In South Africa commercial teaching only started after Union in 1910 and Bookkeeping was introduced as a school subject (Solomons, 1986). The name Bookkeeping changed to Accounting in South African schools in 1967.

Although the subject changed from being Bookkeeping to Accounting, it was mainly about bookkeeping. Due to the emphasis on bookkeeping, Accounting has been mainly about recording and processing routine information, and keeping financial records. Learners have been doing accounting by memorising transactions occurring everyday. The routine approach may ensure short term success in examinations but the skills that are needed in the Accounting profession are not catered for. In other words learners were taught the mechanical part of Accounting whereas the scientific part which is the major aspect of Accounting was not emphasised. This was evident in the division of the subject into Higher and Standard Grade.

In this curriculum the main focus was on Financial Accounting with more emphasis on application (recording of financial information) which progressed to a limited extent to analysis and interpretation (for Higher Grade only). This meant that technical expertise in processing entries, preparing Financial Statements and reporting was often a very challenging part of the curriculum, particularly in Higher Grade. Standard Grade curriculum excluded the higher-level skills and focused almost exclusively on recording and preparation of information.

Because of the heavy focus on Financial Accounting, a procedural approach using the transaction as the point of departure was followed. The sequencing of topics according to the traditional bookkeeping cycle and the heavy focus on Financial Accounting recording and reporting influenced teachers in using procedural approach based on transactions emanating from source documents through to journals, ledgers, trial balances and Financial Statements.

It is clear that what constitutes Accounting as a subject shifts with time. The subject of Accounting is influenced by the international changes in the field of Accounting. The technical nature of the subject is affected by changes in international reporting standards (Watty, Jackson & Yu, 2010). As a result growing market globalisation and increasing importance of international accounting standards have had a far-reaching impact on the requirements in respect

of accounting education. “These International Financial Reporting Standards (IFRS) as well as Generally Accepted Accounting Practices (GAAP) form the basis of accounting both locally and globally” (Jackling, 2005, p.12). Therefore these standards and practices have been used as the basis of this subject so that learners are adequately prepared for the world of work internationally. Therefore changes that were brought about by the growth and development of knowledge and technology and the demands of the 21st century in the field of Accounting are also evident in Accounting as a subject. These changes are evident in the NCS for Accounting. The expectation of policy was that teachers shared these changed understandings of the discipline of Accounting. As such, teachers involved were expected to adopt new approaches in teaching and assessment

Changes that took place in the assessment policy also affected Accounting as a subject. The following section highlights the changes in the conceptualisation of the subject of Accounting.

2.4 CHANGES IN THE SOUTH AFRICAN ACCOUNTING CURRICULUM

The growth and development of knowledge and technology and the demands of the 21st century required learners to be exposed to different and higher level skills and knowledge (Albrecht & Sack, 2001; Wilkin & Collier, 2009). As businesses became larger through the industrial & technological revolutions, the systematic nature of accounting has become defined through principles, rules and standards. The change in the Accounting curriculum was in response to changes in the economic and social conditions of the business environment.

In response to these changes, new formats of subsidiary books were introduced in 1993. New Accounting books had to be written to effect these changes. In 1995, the Interim Core Syllabus was introduced in Grade 10, 11 and 12 classrooms to lay the foundations for a single core syllabus. Therefore the main reason for this interim syllabus was to cleanse the syllabi in preparation for C2005. In Accounting, only terminology adjustments were made. The subject was still divided into Standard Grade and Higher Grade.

C2005 was phased in at schools from 1998. One of the features of C2005 was an integrated knowledge system. Therefore subjects previously taught in Grades 8 and 9 were re-organised

into eight learning areas. In an integrated curriculum, boundaries between the Accounting, Business Studies and Economics disciplines were broken down into one learning area called Economic and Management Sciences (EMS). EMS was included as one of the new learning areas in the senior phase in the General Education and Training (GET) band. In the old primary school curriculum commerce related subjects were non-existent while in Grade 8 and 9 Accounting was a standalone subject. Financial Literacy that was supposed to be covered in the senior phase.

Due to the under stipulation of content, sequencing and pacing requirements, C2005 was reviewed. In EMS teachers lacked content knowledge, especially Accounting content, required to teach different topics in the learning area. This was exacerbated by the fact that content was never specified in the curriculum. The RNCS for Grades R-9 became a policy in 2002 (Chisholm, 2005). In the RNCS, content to be covered and the skills to be assessed in EMS were clearly stipulated in the LO and AS. The main aim was the articulation of the principles, concepts, skills, attitudes and values in Accounting with the business, economic, management, administration and financial literacy in the GET band. In 2002 changes in the format for Financial Statements were introduced in Grades 10, 11 and 12. The Grade 10 - to 12 CASS National Accounting Policy was implemented nationally in 2002. The aim of this assessment was to assess learners' performance on an on-going basis at the learning site by the teacher, using the various assessment techniques.

Interim core syllabus at the FET level was replaced by the NCS (Grades 10 –12), which was implemented in Grade 10 in 2006, in Grade 11 in 2007 and in Grade 12 in 2008. Accounting was organised around LO and their related AS. AS define the levels of knowledge, skills and attitudes that learners will be required to demonstrate as evidence that they have achieved each phase outcome to an appropriate depth and breadth (Vandeyar & Killen, 2003). AS are grade specific and show how conceptual progression will occur in a subject. The AS is also an indication of the level of assessment to be used in assessing a learner's competence (DoE, 2008a).

The content in each of the three grades was organised into three LO: Financial Accounting (recording and reporting through Financial Statements), Managerial Accounting (costing, budgeting and projections) and Managing Resources (asset validations, internal control and ethics in the Accounting context). New topics were introduced due to the organisation of Accounting into three LO. Therefore the new Accounting curriculum came with three changes:

- The introduction of Managerial Accounting, Auditing and Corporate Governance under Learning Outcomes 2 & 3 provide learners with a varied experience of the major Accounting disciplines, which enhances their career paths.
- The new content is particularly pertinent to the evolving nature of the Accounting disciplines at tertiary level.
- A conceptual and problem-solving approach in the context of Accounting which provides learners with the appropriate skills to succeed at university.

The process of reviewing the NCS started in 2009. The review committee found that the transition from EMS to Accounting in Grade 10 is rendered particularly problematic, especially given that Financial Accounting serves as the point of departure for the Grade 10 curriculum (DoE, 2009b). It was found that the basis for Accounting were not covered adequately in the GET phase due to the fact that teachers generally concentrate on the subject that they know best while neglecting Accounting basic concepts required for introduction. AS were argued to be too numerous, at times vague, and limited in the extent to which they show progression.

Another problem was content overload, especially in Grades 10 and 12. The review resulted to the amended NCS Grades R - 12 and CAPS (January 2012) which provide a new framework for assessment in South African schools. CAPS was implemented in January 2012, starting from Grade 10 in the FET phase. In Accounting, CAPS addresses the problem of content overload in the FET band by removing Close Corporation from Grade 12 and moving all subsidiary books to Grade 8 and 9. LO have been replaced with clear content and concepts from three fields of Accounting (Financial Accounting, Managerial Accounting and Managing Resources). Assessment in Accounting focuses on the skills and content from these fields.

In the CAPS, Accounting focuses on measuring performance and processing and communicating financial information about economic sectors. The discipline ensures that principles such as ethical behaviour, transparency and accountability are adhered to. It deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties (DoE, 2008b). The recording of financial information is one part. The appropriate interpretation of financial information and decision making are the ultimate objectives of the subject.

Accounting is divided into three fields which cover a broad spectrum of the subject to enable learners to continue with their studies in higher-education institutions and professional bodies and to prepare them for a variety of career opportunities. The subject encompasses accounting knowledge, skills and values that focus on the **financial accounting**, **managerial accounting** and **auditing** fields.

- **Financial Accounting** focuses on collecting, organising, recording, analysing and interpreting financial information for decision-making purposes.
- **Managerial Accounting** focuses on developing managerial, financial and communication skills to interpret financial and managerial information so as to make informed decisions and communicate these decisions to the relevant stakeholders.
- **Managing resources** focuses on adherence to the code of ethics and internal control in the business environment to ensure transparency and accountability. This field of Accounting emphasises the renewed focus on ethics and accountability. Therefore the importance of ethics and control must be reinforced in the learning process. Accounting teachers are compelled to reinforce attitudes of ethical and accountable behaviour in learners by using topical, real-life scenarios and scenarios using the learners' experiences during the process of teaching and learning.

The increased variety of content covered by the Accounting curriculum also provides learners with skills desired in the economic world, particularly those which involve critical evaluation of

financial information, the making of appropriate financial decisions, and ethical conduct in a business setting to ensure a sustainable career.

Although in the NCS the subject is divided into three LO or fields, LPG for Accounting emphasise the importance of teaching the subject in its entirety to strengthen the development of conceptual understanding. In Accounting, topics and AS cannot be treated in isolation as many are interrelated and should be integrated to enrich the learning experience (DoE, 2008b). This means that teaching must be done across all outcomes to achieve an overall understanding of the subject.

To ensure that learners are assessed continuously, formal and informal assessment should always be part of the teaching and learning process. Formal assessment tasks are marked and formally recorded by the teacher for progression and certification purposes. The formal programme of assessment for Grades 10 to 12 consists of seven tasks undertaken during the school year and an end- of-year examination. Assessment undertaken throughout the year counts 25% of the final promotion mark and the end-of-year examination makes up the remaining 75%. All assessments in Grade 10 and 11 are done internally. In Grade 12, only 25% of the formal programme of assessment is done internally and the remaining 75% of the formal assessment and the moderation of the 25% internal assessment are done externally (DoE, 2008a, 2011). In CAPS it is emphasised that the assessment tasks should be carefully designed to cover the content of the subject.

Informal assessment is a daily monitoring of learners' progress which forms part of learning activities taking place in the classroom. Daily assessment is formative in nature, therefore a crucial element of teaching and learning as it monitors and supports the learning process. Although it is not recorded, Accounting teachers should note the development of learners' knowledge, skills and values; learners' strengths and weaknesses and additional support required and provided during these activities. In order to do this, provision of feedback is very important.

Changes that were taking place in the conceptualisation of the subject of Accounting informed the way in which the subject is taught and assessed. The following section discusses teaching, learning and assessment in Accounting.

2.5 TEACHING, LEARNING AND ASSESSMENT IN ACCOUNTING

The view of Accounting as the art of recording transactions which follow a hierarchical set of rules and principles to be mastered by the learners (Saunders & Christopher, 2003) has been regarded as the main aim of the subject. This view influenced the teaching and assessment of accounting. Teaching in Accounting was seen as a process of transmitting given facts and procedures so that learners can solve Accounting problems and fulfill assessment requirements (Leveson, 2004).

As such teachers saw their learners as learning by accumulating Accounting facts and repeating demonstrations of procedure so that they eventually become proficient in the technical aspects of the subject. The emphasis was on the knowledge of procedures and the skill in accurate, efficient and flexible performance of these procedures. Assessment activities emphasised the learners' ability to precisely and coherently enter the financial information in the correct books of accounts and the accuracy of the totals and balances. Therefore assessment in Accounting relied on accurate recording and memorisation of transactions (Springer & Borthick, 2004) while disregarding learners' interpretation and analytical skills which require critical thinking.

Traditional 'bookkeeping' process and application skills were regarded as a major outcome for high school Accounting. As a result, a heavy focus on Financial Accounting recording and reporting influenced teachers in using the procedural approach as the point of departure (Eskola, 2011). Assessment tasks, therefore focused on mastery of accounting procedures and techniques of recording transactions emanating from source documents through to journals, ledgers, trial balances and financial statements. The focus on the bookkeeping or reporting function (in the context of Financial Accounting) generally appealed to only a certain sector of the high school population, e.g. learners with numerical skills who were systematic and orderly in their approach. Learners with communicative, creative, technological or artistic preferences were

generally marginalised from the subject due to their lack of interest in the content or in the procedural approach.

Jenkins (1990) states that both the teacher's and learner's attention was frequently directed at the format of Accounting statements as opposed to developing a relational understanding and meaning carried by those statements in the teaching of Accounting. This approach deprived learners' engagement with the material in a meaningful and transformative manner. As such, the learner was not given an opportunity to construct his own meaning of Accounting information. Consequently, the learner merely grappled with prescribed form of Accounting knowledge and opted for memorisation (Leveson, 2004).

Eskola (2011) argues that the technical and procedural content of accounting lends itself easily to passive teaching techniques that focus on the transference of knowledge. Zraa, Kavanagh and Hartle (2011) view these traditional teaching strategies as the information processing teaching model. In this instructional method the role of the teacher is one of a dispenser of information and learners are the passive recipients of memorised information (Mayer, 1996). The information-processing teaching model is associated with the behavioural theory. In behavioural theory, learners learn passively when the teacher reinforces positive behavioural responses. Teaching-based on behavioural theory relies on exercises that provide consistent repetition necessary for effective reinforcement of response patterns (Reid, 2005). The most typical instructional methods suggested by the behavioural models are drilling and practice of basic skills.

The traditional approach to teaching Accounting, which emphasises memorising skills, may actually hinder the learners' efforts to develop the requisite competencies in Accounting (Ballantine & Larres, 2007, 2009; Jackling, 2005; Springer & Borthick, 2004). Accounting requires total involvement of the learners in the learning process with the aim of challenging them to adopt a critical attitude towards Accounting information. Research in Accounting education has urged the adoption of alternative teaching models to develop Accounting competencies (Fortin & Legault, 2010; Markus & McConnell, 2001; Zraa et al., 2011). Concern has been expressed that Accounting education over-emphasises the technical skills to the

detriment of other competencies and suggests the need for alternative teaching methods to engage learners in the learning process and develop skills such as critical thinking (Kavanagh & Drennan, 2007).

Viewing learners as active participants in learning while constructing knowledge is associated with constructivism. The theory of constructivism has been widely accepted as an alternative to a behaviourist view which assumes that students are passive receptors (Mahoney, 2004).

Constructivist theory of learning states that the learner learns better by actively creating meaning out of new knowledge. In Accounting therefore constructivism emphasises construction of own understanding and problem solving. This theory requires teaching and learning activities to be more collaborative to involve learners in solving problems. This is the requirement which poses new challenges to Accounting teachers.

In the constructivism approach teachers have to create opportunities that allow learners to collaborate with other learners to justify and defend their ideas. Lambert and Lines (2000) linked formative assessment with constructivist approaches to learning. In this approach assessment is regarded as an important component of teaching and learning. The design of assessment tasks should therefore ensure that a variety of content is assessed to equip learners with a variety of skills. To assess learners' different skills and abilities, a variety of assessment tasks, such as projects, oral presentations, reports, case studies and tests are assigned.

The subject of Accounting has been developed to ensure that learners are equipped with critical thinking, communicating, and mathematical, collecting, analysing, interpreting and organising skills (DoE, 2008b). The teaching practices of constructivism are highly recommended in the Accounting literature as a method to develop critical thinking skills in Accounting learners. Springer and Borthick (2004) pointed out that the ability to think critically, reason in a variety of ways, and solve unstructured problems is the necessity in Accounting students in particular. (Mohidin, Jaidi, Sang & Osman, 2009) advocated the importance of adopting teaching methods that help students better understand Accounting as a discipline. Fortin and Legault (2010) found that using mixed teaching methods promoted different skills which allow learners to think critically while using cognitive skills to resolve problems. While the shifts in the discipline and

curriculum policy were being made, Accounting teachers were not necessarily staying in synch with these changes, except in that it was a new requirement. The study therefore examines this asynchronous change between shifts at the macro and operational levels.

Ballantine & Larres (2007, 2009); Farrell & Farrell (2008) and Zraa et al. (2011) view cooperative learning as a teaching model which encourages interactive learning in Accounting. In this model teachers and learners construct new knowledge through social interactions to enhance teaching and learning. Eskola (2011) found that group work was regarded as a teaching method that put Accounting students in the focus of learning. Zakaria and Iksan (2007) argue that by working in groups, Accounting learners foster greater participation, self-confidence and communication skills. Johnson and Johnson (2005) states that when students work together and interact with their peers and teachers, they can explain and discuss each other's responses and this increases learners' understanding and critical thinking skills.

Leveson (2004) conducted a study on approaches to teaching Accounting. She found that Accounting teachers' practices moved beyond that of encouraging concept development to that of challenging students to adopt a critical attitude towards accounting information. Their strategies were student-centred with the intention of encouraging a relational understanding of the discipline. Relational understanding in Accounting is associated with a conceptual approach which emphasises understanding of concepts and principles to be used in the process of analysing and interpreting financial information. The study will determine whether teachers had this baseline understanding effected the expectations of curriculum and disciplinary changes.

Grace and Gilsdorf (2004) used problem-based oral presentations to increase Accounting students' communication skills. Communication skill is essential for learners to be able to transfer and interpret information easily and to present ideas orally or in writing. Therefore for learners to acquire communication and decision making skills, they require assessment tasks where learners use the social and collaborative skills that enable them to interact well and appropriately with others to acquire communication and decision making skills. The presentation also provides teachers with insight into learners' current levels of understanding and to adjust subsequent classes to focus on problem areas while reducing time spent on areas already

understood (Grace & Gilsdorf, 2004; Jackling & Watty, 2010). Requiring learners to show their work to others and to explain their solutions verbally encourages them to understand their work at a higher level in order to explain it to classmates. The study therefore, will look at teachers' understandings of the shifts in the teaching and assessment approaches in Accounting.

Boyce, Williams, Kelly and Yee (2001) argue that the adoption of the case study approach can contribute to depth of understanding by fostering an active approach to learning by presenting technical and theoretical issues in a very practical context. Hassall and Markus (2004); Milne and McConnell (2003) mentioned that in case studies and scenarios, learners are presented with a real-life situation, problem or incident related to topic. They are expected to assume a particular role and to draw on their own experience or on prior learning to interpret, analyse and solve problems. When given scenarios, the learner must be able to use Accounting knowledge to identify and solve an unfamiliar problem. Consequently the learner is required to inspect specific figures or other information in the question, identify the problem, quote the information on which helps in arriving at the conclusion, and offer valid solutions to the problem (Awayigo, Onumah & Tsamenyi, 2010).

To be able to identify key components of unstructured problem-solving, help in developing understanding of unstructured problems. These key components include the need to comprehend available information, recognize problems and constraints, identify applicable data and tools, evaluate relevant data, consolidate analyses, and assess the suitability of proposed solutions (Bierstaker and Wright, 2001; Milne, & McConnell, 2003). Therefore frequent and on-going assessment activities in the classroom where learners are engaged in dialogue can help them to achieve problem solving skills.

De Wet and van Niekerk (2001) argue that the development of critical skills can be encouraged by group work and the incorporation of case studies and problem-solving. Decision making using critical and creative thinking and real-life problem-solving, are determining factors for success in many careers. Problem-solving which require interpretation and analysis of financial information extends a lot further and should be integrated into all aspects of the curriculum so that the learners develop the skills to apply the knowledge they have acquired (DoE, 2008b).

The skill of critical evaluation of financial information should be reinforced by developing assessment activities that expose learners to the practical conditions faced by businesspersons and entrepreneurs and should encourage learners to explore alternative ways of dealing with situations. Therefore, activities should expose learners to evaluation of financial information in new and unfamiliar situations.

Furthermore, there has been a view that Accounting has to do with calculations and the manipulation of formulae. Since Accounting is not only concerned with the numbers, but also with the interpretation of words and symbols through which Accounting ideas are expressed (Selesho, 2006), understanding of financial language plays an important role. This calls for a need to equip Accounting learners with skills such as listening, talking, writing and reading. These skills are developed by engaging learning into debates and dialogue.

Eskola (2011) see the nature of Accounting as a discipline which needs more practice by doing concrete exercises. He further explains that in Accounting there is a need to complement teaching methods as a lot of learning happens outside the scope of teaching. Eskola is consistent with studies of Marriott (2004) and Tempone and Martin (2003) in which they emphasised the practical nature of the Accounting discipline which requires more application exercises to give learners an opportunity to develop skills. This calls for independent practice of what has been done in class to provide learners with opportunities to practise skills to develop competencies (Duhs, 2009; Waugh, Wood, Wallace & Walker, 2009).

Accounting competence is best demonstrated through being able to apply financial information to analyse and solve financial problems. In order to assess the practical application of such skills, Pickford and Brown (2006) mention that it is important to give learners opportunities to practice such skills in advance. Practical activities allow learners to create a deeper understanding of financial problems, to make connections, and to be able to relate what they learn to real-life situations. In addition, in Accounting there are many routes to get an answer when doing calculations. Several approaches and methods are used to find solutions. This idea implies that assessment should not be viewed as a once-and-done process, but rather as a continuous and

cyclical process (Suskie, 2004). The study is aiming to explore what range of methodologies for pedagogy that teachers in rural areas practice, and how and what informs their practice.

2.6 CONCLUDING THOUGHTS

This chapter discussed the changes in assessment in South Africa due to the introduction of the C2005 which adopted an OBE approach. This new curriculum provided a framework for assessment which was based on the principles of OBE. C2005 was later revised and led to the development of the RNCS for Grades R-9 and the NCS for Grades 10-12 which view assessment as formative, standards-based and continuous. The main change in assessment in the NCS is in its general focus, away from content knowledge to a set of outcomes. In the NCS, the emphasis was on assessing learners regularly in a manner that integrates teaching, learning and assessment where learning outcomes and assessment standards are transparent while providing feedback. Review of the NCS led to the development of the Curriculum and Assessment Policy Statements (CAPS) which was implemented in Grade 10 in January 2012. CAPS provide a new framework for assessment in South African schools.

The chapter also looked at the historical development of the discipline of Accounting. Discussion on the evolution of Accounting as a discipline and the school subject revealed that Accounting is a distinctive discipline with unique features which influence the way in which it is taught, learnt and assessed. Literature reveals that changes in technology and the increasing and changing needs of the global business environment have caused shifts in the definition and the manner in which the discipline of Accounting is taught. The changes evident in the NCS and CAPS (Accounting), are encouraged by the changes affecting the Accounting profession. Changes that were taking place in the conceptualisation of the subject of Accounting inform the way in which the subject is taught and assessed.

The next chapter presents the conceptual framework which frames teachers' understandings and practice of formative assessment, and the literature on assessment.

CHAPTER 3

ASSESSMENT IN EDUCATION

3.1 INTRODUCTION

In the previous chapter changes in the Accounting curriculum were presented. This chapter describes the concept of assessment by drawing from the different definitions offered by the different authors. This will highlight the trends and changes across different definitions of assessment. These different conceptions lead to two forms of assessment. Literature reveals that there are tensions between the two forms of assessment, hence current literature on formative assessment and summative assessment will be presented to illuminate these contradictions. The chapter goes on to provide a brief discussion of *assessment of* and *assessment for* learning. In an attempt to establish exactly what formative assessment is and is not, the literature on formative assessment will be reviewed in detail. The chapter concludes by reviewing the theory of formative assessment that frames teachers' understandings and practices of formative assessment. Literature on the elements of the theory of formative assessment will be reviewed with the aim of relating and positioning the study to the existing local and international research.

The following section discusses trends and different conceptions of assessment in education. It also describes the difference between *assessment of* and *assessment for* learning. Formative assessment as a form of learning is also discussed.

3.2 MULTIPLE CONCEPTIONS OF ASSESSMENT

Literature reveals that authors have different and multiple conceptions of the term 'assessment'. Assessment is a huge topic encompassing everything from education accountability tests to district benchmark or interim tests to everyday classroom assessment tasks (Newton, 2009). Blake and Hanley (1995) regard assessment as the judgement of the learners' learning based on tasks. According to Fraser (1995), assessment is about developing measuring instruments, generating evidence and making judgments.

On the other hand Sieborger and Macintosh (2004) define assessment as tests, examinations and all other methods of gauging or measuring learners' learning. What is evident in these definitions is that the emphasis is on the measurement aspect of assessment. Although they emphasised the measurement of learners' learning, they also show that measurement is done by various assessment techniques which also gauge the teaching and learning process. The emphasis is on measuring, judging and gauging learners learning which is in agreement with the growing trend brought about by the external authorities and policy makers. The aim was to hold the teachers accountable by setting prescribed tests and examinations and monitoring process as a way of raising standards.

Rowntree (1987) refers to assessment as a process by which a teacher or examiner tries to find out about the knowledge, attitudes or skills a learner has by means of observing or using other assessment techniques. Although Rowntree regards the teacher as the only assessor, his definition of assessment differs from that of other authors in a sense that for him the teacher seeks information about the learner. He goes on to show assessment as something emerging whenever there is communication between two people. What is evident in Rowntree's definition is a shift from the understanding of assessment as one-way communication between the teacher and the student to that of a three way communication process (teacher to learner, learner to learners and learner to teacher).

Another shift is evident in the definition which is provided by the NCS in the South African context. Assessment in the NCS is viewed as "the process of collecting and interpreting evidence in order to determine the learners' progress in learning and to make a judgment about a learner's performance" (DoE, 2003, p.27). This definition is consistent with that of Verhoeven and Devos (2005) who see assessment as the collection and interpretation of data about the teaching-learning process in order to measure the progress of the learners or to form a basis for making decisions about the progress of the teaching-learning process. The main purpose of assessment according to DoE, is:

to enhance individual growth and development and to monitor the progress of learners, providing feedback, diagnosing or remediating barriers to learning, selection, guidance, supporting learning, certification and promotion. (DoE, 2003, p. 27)

Another shift is evident in Green and Johnson (2010, p.388), who define assessment as “the variety of methods used to determine what students know and are able to do before, during and after instruction” to make educational decisions about students learning. Seen in this context, assessment can be viewed as significant in determining learners’ knowledge at all stages of the teaching and learning process using different strategies.

What is evident from these definitions is the shift from assessment being used solely for the purpose of measuring and judging learners’ performance to multiple roles. It is also evident that results from a single assessment can serve a number of purposes. The definitions reveal that assessment is a multifaceted concept. Resulting from these definitions, assessment is viewed as a process which is undertaken for the purposes of measurement, curriculum evaluation and control, selection and placement, certification and accountability and the interpretation of the learners’ learning. In other words we see a trend towards multiple purposes of assessment. This resulted in a number of studies because of different conceptions of the phenomenon.

Studies that have been conducted on teachers’ conceptions of assessment (Brown, 2007, 2008; Harris & Brown, 2009; Shohamy, 2001; Vandeyar & Killen, 2007) show that teachers view assessment as different purposes:

- It improves teaching and learning.
- It makes learners accountable for learning.
- It makes schools and teachers accountable for learners learning.
- However, some teachers believed that it should be rejected because it is invalid, irrelevant, and negatively affects teachers, learners, curriculum, and teaching.

The final three purposes are most commonly associated with assessment of learning and referred to as summative assessment. The first purpose is commonly linked with assessment for learning,

which is the focus of this study. From this purpose assessment is more about learning than testing, assessment for the benefit of the learner and teacher rather than for accountability and certification. It is based on the premise that assessment's primary role is to improve learners' learning (Black & William, 1998a; Chappuis & Chappuis, 2008; Shute, 2008; Stiggins, 2005; Willis, 2007). Therefore the above four purposes clearly depict the division of assessment into two related broad forms.

The following section provides a brief discussion on the difference between assessment *of* and assessment *for* learning.

3.2.1 Assessment of and for learning

Assessment for learning can be described as assessment which is designed with the purpose of promoting learning. Assessment for learning is part of the instructional process, having a diagnostic, forward-looking purpose of aiming to improve future learning, and of giving encouragement (Black, Harrison, Lee, Marshall & Wiliam, 2004). Therefore, assessment for learning is a pedagogical context designed to promote learning and student engagement in their learning (Black & Wiliam, 2009) Assessment for learning is designed to provide information about student performance that can be used to support learning and modify teaching (Black & Wiliam, 1998a; Shepard, 2005; Webb & Jones (2009).

Such information can be used by teachers to adapt the teaching work to meet learning needs. Such assessment provides feedback that learners use in assessing themselves and one another and in modifying the teaching and learning activities in which they are engaged. Assessment of learning, on the other hand, is used for summative purposes to judge learners' competency after an instructional phase for the purposes of reporting (Fisher & Frey, 2007, p.4). It is used as a means of grading and making judgements regarding students' achievements for purposes of selection and certification.

Much has been written about the difference between formative and summative assessment (Bell & Cowie, 2001; Black & Wiliam, 1998a; Harlen, 2005; Taras, 2007). However, research shows that many teachers lack a clear understanding of the differences (Black & Wiliam, 1998a).

There is a lack of clarity about the distinctions between the two. This confusion has actually hindered the development of useful assessment practices. The work of some of the leading theorists in the field of assessment will be reviewed to explain this confusion and clarify the distinction.

Scriven (1967) was the first to make the distinction between formative and summative evaluation. His distinction was mainly drawn to highlight different approaches to programme evaluation. Since Scriven, there have been developments, both theoretical and practical in the area of assessment. Bloom, Hastings and Madaus (1971) were the first to communicate the difference between formative and summative assessment in their *Handbook of formative and summative evaluation of student learning*. Although they used the term evaluation, like Scriven, they actually focus on the process of student assessment.

Sadler (1989) developed the theory of formative assessment by exploring the conditions for effective feedback. He views this concept of formative assessment as the judgement about the quality of student responses. In Sadler's and Scriven's definition there is judgement which implies that summative assessment comes first and it is used formatively when giving feedback. Sadler started by distinguishing formative and summative as follows:

Formative assessment is concerned with how judgement about the quality of student responses (performances, pieces of works) can be used to shape and improve the student's competence by short-circuiting the randomness and inefficiency of trial and error learning. Summative contrasts with formative assessment in that it is concerned with summing up or summarising the achievement status of a student, and is geared towards reporting at the end of a course of study especially for the purposes of certification (Sadler, 1989, p.120).

Dixon and Wiliam (2001) in agreement with Bloom et al., see the main difference between formative and summative assessment as being placed on timing. They say that formative assessment occurs during instruction time while summative at some end point. Summative assessment is usually given at a particular point in time to determine what learners know and do

not know. As such summative assessment, like Sadler, is associated with standardised tests and examinations as an accountability measure which is part of the grading process. Black has contributed a great deal to debates on formative and summative assessment. The confusion between formative and summative assessment is evident in Wiliam and Black's distinction:

Assessment is defined as serving a formative function when it elicits evidence that yields construct-referenced interpretations that form the basis for successful action in improving performance, whereas summative functions prioritise the consistency of meanings across contexts and individuals (Wiliam & Black, 1996, p.537).

Harlen and James (1997) attempted to distinguish formative from summative assessment by listing contrasting characteristics. From these characteristics they found that summative assessment needs to prioritise reliability while formative assessment prioritises validity and usefulness. Harlen and James point out that theoretically formative and summative assessment have different roles to play:

Formative assessment is regarded as any planned or spontaneous teaching strategy used to elicit learners' conceptual development during instruction. This differs from summative assessment which elicits learners' knowledge and skills for the primary purposes of recording achievement and awarding grades (Harlen and James, 1997, p.28).

This is in line with McDonald and Boud (2003), who see summative assessment as determining how much of the subject's content the learners know with the aim of describing the quality of a learner's achievement after the teaching and learning process has been completed.

Like Bloom et al., the distinction between formative and summative assessment is further clarified by Harlen (2005), who emphasised that formative and summative assessment are discussed separately because they have different purposes which is to help and summarise learning. Black and Wiliam (1998a) also see the distinction between formative and summative assessment as a matter of purpose and function. For them formative assessment supports learning while summative assessment is use for review, transfer, and certification and accountability

purposes. The same information gathered in the same way would be called formative if it is used to help learning and teaching or summative if it is only employed for recording and reporting.

According to Black and Wiliam (1998a), formative assessment is assessment designed to provide rich feedback and support for learning. Black et al. see formative assessment as:

An assessment activity can help learning if it provides information to be used as feedback by teachers and by their learners in assessing themselves and each other to modify the teaching and learning activities in which they are engaged. Such assessment becomes formative assessment when the evidence is actually used to adapt the teaching work to meet learning needs (Black et al., 2003, p.43).

For Taras (2007) and Black and Wiliam (2003) formative assessment is regarded as the feedback which follows summative assessment. In agreement with Taras (2007) and Black and Wiliam (2003), Mcmillan (2007) says that for the activity to be regarded as formative, teachers need to do more than just assessing learners regularly and have to act upon feedback. Summative assessment therefore becomes formative in nature only when feedback from this is used to support and enhance teaching and learning. Irving, Harris & Peterson (2011) state that while formative assessment focuses at how learners are doing, summative assessment focuses at how did learners do. In other words summative and formative assessments lead into each other and are one continuous process.

3.2.2 Assessment as formative learning

Assessment has evolved over time as part of teaching and learning. Scriven (1967) has been credited with creating the term ‘formative evaluation’ which was a precursor to the term formative assessment. He developed the term to describe the evaluation of a curriculum while it is still under development. According to Scriven (1967), formative evaluation occurred while a programme was being implemented so that improvements could occur prior to the end of the programme. Bloom et al. (1971) extended this definition to describe the use of formative evaluation to improve the teaching and learning processes. Later, the term assessment was used in place of evaluation.

Formative use of assessment came to more prominence in the 1980s with the publication of two seminal papers (Crooks, 1988; Sadler, 1989). In Crooks' definition of formative assessment, too much emphasis was being placed on the grading function of assessment, and too little on its role in assisting students to learn. Although he mentioned the importance of giving feedback the aim was not to improve learning. Sadler (1989) developed the theory of formative assessment by exploring conditions for effective feedback. During the 1980's many states in the United States of America expanded the use of standardised tests and examinations to monitor their students' achievement. These were also used to monitor progress in schools and classrooms with the aim of encouraging teachers to use effective instructional practices that would increase test scores.

Focus on standards and test scores ignored the process of teaching and learning in classrooms. Black and Wiliam raised their concerns by suggesting that in order to raise standards changes need to be put into classrooms. In the 1990s, as a response to the increased emphasis on external standardised testing, Black and William (1998a) published an analysis of research that has become the seminal work on formative assessment in teaching and inspired assessment reform in many countries. Their concerns about the emphasis on standardised tests were further expounded in their analogy of the classroom being treated as a 'black box'. They later pleaded to policy makers to 'look inside the black box'. As a result researchers started to look at teachers' classroom practices and assessment strategies. Black et al. therefore describe formative assessment as:

All activities undertaken by teachers and their students that provide information to be used as feedback to modify teaching and learning activities in their classrooms and to meet students' needs (Black et al., 2003, p.2).

In this sense assessment is called formative assessment only when evidence from the assessment tasks is used to modify teaching. Other researchers argue that in formative assessment data derived from the tasks should be used to adjust, enhance, or shape teaching (Bell & Cowie, 2001; Sadler, 1989; Shepard, 2005; Stiggins, 2005; Wiliam, 2005). Council of Chief State School Officers (CCSSO) define formative assessment as follows:

Formative assessment is a process used by teachers and students during instruction that provides feedback to adjust on-going teaching and learning to improve students' achievement of intended instructional outcomes (CCSSO, 2008, p.22).

Assessment becomes formative in nature only when learners are provided with feedback which is used to support and enhance teaching and learning. Agreement regarding the definition of formative assessment centres on feedback. The emphasis is on on-going learner support and to serve as a basis for providing timely feedback to increase learning by directly improving learning (Black & Wiliam, 1998a, 2003; Ruiz-Primo & Furtak, 2006).

Researchers agree that formative assessment should include feedback (Black & Wiliam, 1998a, 2003; Bell & Cowie, 2001; Mory, 2003; Sadler, 1989; Shepard, 2005). Therefore for assessment to facilitate learning, learners need to receive information about their performance. Teachers are the people who have direct access to information about learners learning, and are thus in a position to interpret and use information to provide learners with timely feedback (Shepard, 2005; Shute, 2008). Therefore formative assessment is the type of assessment that is used to inform instruction by directly improving learning while instruction is in progress. In addition it allows teachers to make adjustments and to take account of new issues, learning problems, changes or other factors that influence teaching and learning.

Stobart, (2008) sees formative assessment as embedded in teaching, tied to instructional goals and carried out as part of instructional activities. Assessment also aims to inform and improve student learning within the regular flow of teaching and learning where learners are active-meaning they are makers and judges of their own learning (Willis, 2007). However, in order for instruction to be effective, teachers must also assess their learners while teaching and learning is in progress to gain information about their developing understanding so that instruction can be adapted accordingly (Black & Wiliam, 1998a). This means that, while instruction is going on, teachers need information to assess whether their teaching strategies are working. During the assessment process teachers also get an opportunity to assess how learners are learning and then use the information to make necessary instructional adjustments.

In this regard, formative assessment is considered to be an integral part of teaching and should thus essentially be employed to help teachers to monitor their learners' progress and the problems they might encounter that hamper their performance and understanding (Black & Wiliam, 1998a; Nakabugo & Sieborger, 2001; Stiggins, 2001). Moreover, learners also need assessment information to monitor their own success in learning and know how to improve.

Another distinction which underpins formative assessment is learner involvement. Teachers should provide learners with clear criteria which can be used to judge their own work and the work of their peers. The identification of goals and assessment criteria is central to formative assessment for learners to have a thorough understanding of their progress towards those goals. Andrade & Boulay (2003) argue that it is important for teachers to clearly state the standards of achievement and what learners need to do to satisfy the conditions for achievement. Black and Wiliam (1998a) concluded that learners who understood the goals and criteria for judging their work were more active in the process.

During the assessment process, learners need to be involved both as assessors of their own learning and as resources to other learners. This in turn increases learners' motivation to learn. If learners are not involved in the assessment process, formative assessment is not practiced to its full effectiveness. Le Grange and Reddy (1998) assert that if teachers make assessment criteria clear at the beginning of the project, self and peer assessment occur automatically, since learners will constantly be gauging their progress against the criteria. They also mention that clear criteria are given to check whether learners are meeting the requirements and if not, to see how they can amend their work in order to meet the criteria.

On the other hand Otero (2006) has moved formative assessment to a process of regulating learning during instruction, and to an assessment cycle which begins before any instruction takes place with the emphasis on formative feedback. Otero is interested in students' prior knowledge. Drawing from Otero's interest of what the student knows before the unit of instruction, Baroudi sees formative assessment as:

All activities used by the teacher to determine a students' level of knowledge and understanding for the purpose of providing the students with feedback and planning future instruction. The feedback and future instruction may be concerned with remediation or the provision of further learning opportunities (Baroudi, 2007, p.39)

From Baroudi formative assessment occurs when teachers feed information forward and back to their learners while taking learners prior knowledge and involving learners during assessment in ways that facilitate learning. In other words, from Baroudi's definition formative assessment is diagnostic in nature and can be used as a baseline assessment. Such assessment encourages the use of learners' previous knowledge and immediate feedback to plan for subsequent instruction.

While strong evidence has been cited from the literature that formative assessment can develop learners' performance, literature also highlights the shortage of studies on assessment in Accounting. This study will address this gap by exploring how teachers understand and use these assessment practices in Accounting.

3.3 CONCEPTUAL FRAMEWORK

This section focuses on the conceptual framework guiding the study and analysis of the findings. The aim is to illuminate and clarify the theory that informs the development of the conceptual framework used to guide this study. It describes the theoretical discussion of the elements of the conceptual framework and how these elements can be investigated.

The main research question in this study sought to examine Accounting teachers' understandings and practices of formative assessment. In developing a conceptual framework that would frame and analyse teachers' understandings and practices of formative assessment the work of Black and Wiliam (2009) was considered to be relevant for the study. Black and Wiliam's theory of formative assessment informed the way in which Accounting teachers' understandings and practices of formative assessment were explored and the way the data were analysed. The study also sought to explore the concept 'formative assessment' and how teachers make sense of this concept as they apply it in class. Developing a theoretical framework for this study involved exploring and analysing the work of Black (2007); Black and Wiliam, 1998a, 1998b, 2003, 2004,

2006, 2009; Wiliam (2007) and Wiliam and Thompson (2007). However, to extend analysis of the concepts on which these theorists are silent or on which they have not presented comprehensive discussions, I also draw on a wide range of literature on formative assessment.

This conceptual framework draws its roots from Black and Wiliam. Their earliest seminal work (Black & Wiliam, 1998a) on formative assessment drew together a wide range of research findings relevant to the notion of formative assessment without basing it on any pre-defined theory. In their work *Inside the Black Box* (Black & Wiliam, 1998b), they suggested four activities which are essential in assessing formatively. Therefore their theory was centred on four activities or practices of formative assessment:

- questioning;
- feedback;
- sharing criteria; and
- self-assessment

While Black and Wiliam's (1998a) contribution to the literature on formative assessment laid the foundation for their later work, it was in fact their later work that had most significance for the present research study. Black and Wiliam's theory (Black & Wiliam, 2003) is based on their project on assessment for learning as formative assessment. The project was called the King's-Medway-Oxfordshire Formative Assessment Project and was conducted in UK secondary schools. From this project, Black and Wiliam (2003) proposed a theoretical framework for the study of changes in the classrooms where teachers have implemented formative assessment after exploring the changes that occurred in the classrooms of teachers developing formative assessment. This theoretical framework was grounded in the data collected from classroom observations and interviews with teachers to explore the changes in the classroom.

During the research process teachers' assessment practices were based on the above activities which were initially drawn from Black and Wiliam (1998a). While teachers were moving forward with their ideas during the course of the project, they began to develop and reshape the

activities. By the end of the project it was found that questioning and feedback were regarded as crucial areas in which to develop formative assessment practices.

Sharing criteria with learners and self-assessment was understood differently by teachers. Although it was found that sharing criteria with learners had a very important role to play in formative assessment, it served several other areas. Consequently it was subsumed into both feedback and self-assessment. Self-assessment was paired with peer assessment. Through the development of collaborative skills in peer assessment students were helped to develop skills required for self-assessment. During the development of the project it was also evident that formative use of summative tests had an important part to play in formative assessment practices. In Black and Wiliam (2003), formative use of a summative test was added. The project's main contribution was to take forward formative practices in the four areas of Black and Wiliam.

questioning;
feedback through marking;
peer and self-assessment;
formative use of summative tests (Black & Wiliam, 2003, p. 31).

Wiliam (2007) and Black (2007) have focused on aspects of implementation by focusing on effecting change with communities of teachers and on problems of superficial adoption of formative assessment. Drawing on both their earliest definitions and that of the Assessment Reform Group (ARG, 2002), Black and Wiliam define formative assessment as follows:

Practice in a classroom is formative to the extent that evidence about student achievements is elicited, interpreted, and used by teachers, learners, or their peers, to make decisions about the next steps in instruction that are likely to be better, or better founded, than the decisions they would have taken in the absence of the evidence that was elicited (Black and Wiliam, 2009, p.7).

In their definition they used the term 'instruction' to refer to any activity that is intended to create learning. It also focuses on the agents who are involved during assessment and the use of

the results to influence the decision about the subsequent instruction. In other words, assessment activities, involvement of teachers and learners, feedback and the use of feedback to improve teaching and learning are important in formative assessment.

In order to provide a better theoretical grounding for formative assessment, Wiliam and Thompson (2007) drew on Ramaprasad's (1983) three key processes in learning and teaching and the agents involved during assessment. In developing their theory of formative assessment, Black and Wiliam (2009) combined the three processes of learning and teaching drawn from Ramaprasad (1983) with the different agents (teacher, peer, and learner) to develop the framework. These key processes in learning and teaching were:

- Establishing where the learners are in their learning
- Establishing where they are going
- Establishing what needs to be done to get them there

While the teacher is responsible for designing and preparing an environment conducive for teaching and learning, it is also important to take into account the role that the learners themselves and their peers play in learning. Hence Black and Wiliam (2009) suggested a theoretical framework for formative assessment by combining these three processes in teaching and learning with the different agents (teacher, learner, and peer) of teaching and learning. They indicate that formative assessment can be conceptualised as consisting of five key strategies (Black & Wiliam, 2009, p.8):

- Clarifying and sharing learning intentions and criteria for success;
- Engineering effective classroom discussions and other learning tasks that elicit evidence of student understanding;
- Providing feedback that moves learners forward;
- Activating students as instructional resources for one another; and
- Activating students as the owners of their own learning.

Five types of activity form the basis for the theory of formative assessment and can therefore be seen as a means of enacting these five key strategies. Classroom questioning can be used as the strategy of engineering effective classroom discussions and tasks that elicit evidence of learning are therefore regarded as the way of implementing the second strategy. Comment-only marking is a particular way of providing feedback that moves learners forward. Peer and self-assessment are activities that might be used to activate students as instructional resources for one another and as the owners of their learning.

These are therefore particularly relevant to the development of students' own capacity to learn how to learn and to learner autonomy (Black et al., 2003). Summative tests provide ways of eliciting evidence of student achievement, and can prompt feedback that moves learning forward. These tests can be used as a guide to planning their own revision therefore they open up the possibility of students helping one another (Black et al., 2003).

The framework combines Ramaprasad's three key instructional processes, three agents and Black and Wiliam's five activities of formative assessment.

| FRAMEWORK RELATING FORMATIVE ASSESSMENT STRATEGIES TO INSTRUCTIONAL PROCESSES | | |
|---|---|---|
| <i>Where the learner is going</i> | <i>Where the learner is right now</i> | <i>How to get there</i> |
| <p style="text-align: center;">1</p> <p>Teacher: Clarifying learning intentions and criteria for success.</p> <p>Peer: Understanding and Sharing learning intentions and criteria for success.</p> <p>Learner: Understanding learning intentions and criteria for success</p> | <p style="text-align: center;">2</p> <p>Engineering effective classroom discussions and tasks that elicit evidence of learning</p> | <p style="text-align: center;">3</p> <p>Providing feedback that moves learners forward</p> |
| | <p style="text-align: center;">4</p> <p>Activating students as instructional resources for one another.</p> | |
| | <p style="text-align: center;">5</p> <p>Activating students as the owners of their learning.</p> | |

Figure 2: Five key activities of formative assessment

The five activities of formative assessment are as follows:

1. Learners should be given a clear direction of what is expected of them in learning. This means that it is the responsibility of the teacher to provide appropriate learning targets and criteria for success. Learners should be involved in developing the criteria and are expected to understand learning goals and criteria for judging their work.
2. However, before giving learners a clear direction of where they are expected to be, teachers have to establish learners' current understanding of knowledge. Teachers use questioning to engage learners in classroom discussions and to ascertain their level of

understanding. They also give learners different assessment tasks to elicit evidence of learning.

3. For learners to reach the goals and intentions of learning, teachers have to provide feedback that helps learners to improve in learning.
4. Learners can be used as resources for one another by giving them an opportunity to evaluate and judge the work of their peers. They also provide each other with feedback using the criteria that they developed with the teacher. This involves learners assessing the learning of other learners according to the criteria.
5. Learners should be involved as owners of their learning by assessing their own learning based on the set goals and criteria.

While learners are assessing their own work and the work of their peers they also monitor and identify their weaknesses and strengths and suggest ways of improving their learning.

The following discussion is on how these five key activities were understood and used by teachers during the process of teaching, learning and assessment. I will also draw on other authors' work to highlight teachers' application of activities of formative assessment.

3.3.1 Engineering effective classroom discussion through questioning

According to Black and Wiliam (2009), questioning is used to start effective classroom discussions and to involve learners in other learning tasks that elicit evidence of student understanding. Questioning is a vital part of the teaching and learning process. It is regarded as an effective instrument to facilitate classroom dialogue and to gather information about learner understanding (Black and Wiliam, 2003). Questioning allows teachers to establish what is already known and then to extend beyond that to develop new ideas and understandings. Black and Wiliam (1998a) recommend that teachers should often and effectively apply questioning strategies and classroom conversation techniques as opportunities to enhance learners' knowledge and improve understanding. Thus, questioning is used to diagnose and extend learners' ideas and to scaffold their thinking. The teachers' questions should elicit students' experiences, diagnose and refine their ideas as well as to help students to clarify their points of view and thinking (Chin, 2006).

Current research focuses on creating more challenging and meaningful classroom questions (Chin, 2006). Questions can prompt responses ranging from simple recall of information to abstract processes of applying, synthesising, and evaluating information (Zepeda, 2009). In many instances however, teachers often ask closed questions which require one pre-determined correct answer which is already known by the teacher. This is confirmed by Khan and Inamullah (2011), who state that most of the questions teachers ask are typically factual relying on short-term memory. Moreover, the vast majority of the teacher questions consist of short answers that require learners to recall facts, rules and procedures.

Such questions are restricted to knowledge recall where feedback is given as a correct or wrong answer. In this way teachers do not use questioning as a means of increasing pupils' learning or supporting teaching and learning. These questions are used as a way of confirming pupils' ability to remember factual knowledge without enhancing pupil's thinking. Black et al., (2004) call these types of questions knowledge questions. Black and William (2003) are concerned that there is a lack of "rich and good" questions that require critical thinking on the side of learners. Their studies show that even if teachers ask higher-order questions, learners continue to give lower level answers. Khan and Inamullah (2011) observed 20 teachers of different subjects with the aim of exploring the levels of questions teachers asked during teaching at secondary school level. The result of the study showed that lower-order than higher-order questions were mostly asked by the teachers.

Similarly, Sebaste (2011) found that teachers still favoured the lecturing or a "talk and chalk" approach to teaching and assessment practices based on memorisation. Most teachers in the study asked lower-order questions where learners were expected to recall knowledge. This concern is also in line with Sullivan & Liburn (2004) who indicate that the level of student thinking is directly proportional to the level of questions asked. Therefore teachers should consider the purpose and then develop the appropriate level and type of question to accomplish the purpose.

According to Sullivan and Liburn (2004), high order questions have the potential to uncover the unintended conception from the learners by giving them an opportunity to explain their responses. Open ended questions provoke dialogue and the quality of classroom talk. Such questions transform teaching into a more dialogic pedagogy where pupils ask questions, state points of view and comment on ideas which arise in lessons (Alexander, 2004). Burns (2005) found that asking learners to explain their answers during questioning helped to clear up misunderstandings on the side of the learner and to help the teacher to improve his or her teaching strategies for future lessons on the topic.

Teachers may make use of open-ended questions to engage students in higher-order thinking and to support students in making their mathematical thinking explicit by asking them to share their ideas in class (Carpenter, Franke & Levi, 2003). Such questions scaffold students' engagement with the task while creating opportunities for learning new knowledge (Boaler & Brodie, 2004). The teacher's intention is to elicit what students think, to encourage them to elaborate on their answers and ideas, and to help students construct conceptual knowledge. Thus, questioning is used to diagnose and extend students' ideas and to scaffold students' thinking.

Franke, Webb, Chan, Ing, Freund and Battey (2009) conducted a study where they were exploring kinds of questions teachers ask when supporting students in making their thinking explicit in Mathematics. Teachers explicitly prompted an explanation by requesting students' explanation and to elaborate further on their explanation. Probing sequences of questions and leading questions were used to prompt students to clarify or elaborate on their initial explanations. Probing sequences were sometimes used when a teacher was unclear about a student's explanation and was trying to understand the student's thinking that underlay an ambiguous initial explanation. Asking for further elaboration from the student gave them the opportunity to articulate a correct and complete explanation when the initial student explanation was ambiguous, incomplete, or incorrect.

Sfard and Kieran's (2001) study also provides evidence about how teachers' questions can support students' explanations and direct their thinking by providing enough time and asking probing and leading questions. Such questioning strategies allow teachers to use information

gleaned from student discussions to inform their instructional decision-making. Allowing learners to engage in debates and to justify their answers provides opportunities for them to help each other to build and develop improved understanding.

Chin (2006) views wait- time as an important moment in the questioning cycle which increases learners thinking. Stahl (1994) regards this think-time as the pause directly after the teacher's question and before learner responses. This time gives the learner time to think, to process new information, reflect on it and to consider how to respond. However research shows that teachers do not allow learners enough time to think before answering the question. Stahl (1994) found that teachers do not use the wait time as an instrument in their teaching which may improve the quality of instruction and learning opportunities for the students. Longer wait times provide both teachers and learners with additional time to think. It results in high-cognitive level achievement. Black and Williams (1998a) found that extension of wait-times gave learners more time to formulate their responses and questions.

3.3.2 Provision of feedback that moves learners forward

Sadler (1989) was perhaps the first to emphasise the importance of feedback as a characteristic of formative assessment. Sadler (1989) defines feedback as specific information to close the gap between a person's performance and a particular reference point. Black et al. (2003) add that feedback provides information about 'gaps' in learning and if this information is not used to alter the gaps, then "there is no feedback" (p. 15). From Sadler and Black et al., it is clear that feedback should be goal-oriented. Therefore feedback should give an indication of whether the learners have attained the set goals or not.

From this definition, the function of feedback is to identify the gap and to provide information about it. Besides identifying gaps, the role of feedback is to as provide help on how learners could close or alter the gap. Furthermore Black et al. (2003) add that besides informing learners of their current achievement, feedback should suggest the next steps in their learning. It also provides time to achieve remediation by giving learners time to use feedback to improve performance in subsequent tasks.

A number of authors view feedback as imparting information about learner performance. According to Shute (2008), feedback is the information given to the learners to improve their learning. This view is similar to that presented by Narciss (2008, p.127) who views feedback as “all post-response information that is provided to a learner to inform the learner on his or her actual state of learning or performance”. According to these authors feedback focuses on the learners with the aim of improving their learning.

Otero (2006) views formative assessment as a process of regulating learning during instruction, and to an assessment cycle which begins before any instruction takes place with the emphasis on formative feedback. Therefore formative assessment occurs when teachers feed information forward and back to their learners while identifying learners problems and suggesting ways of solving those problems to increase learners’ understandings. If then, feedback is regarded as the crucial aspect of formative assessment, it means that feedback is provided continuously during the teaching and learning process. In this way feedback can stimulate the learning and enhance the teaching process while closing the gaps between the actual and the desired achievement (Bloxham & Boyd, 2008; Brown, Harris, & Harnett, 2010).

Tunstall and Gipps (1996) conducted a small scale research study on the different types of feedback in the classroom. They found that feedback can be evaluative, which is judgemental, or descriptive, which is task related. They say that rewarding or punishment and approving or disapproving, can lead to performance goal-orientation, which is evaluative. On the other hand, motivational feedback is intended to encourage and support the learner. The aim of giving motivational feedback is to make the learner feel good not to give guidance and to improve the learner reasoning. Torrance (2007) found that feedback was given in terms of short-term rewards, praise and team points like ‘smiley face’ stickers rather than detailed comments on how to develop an idea further or help with particular problems. These external rewards have been shown to encourage competition among the learners without improving learner’s own understandings.

Specifying attainment or specifying improvement and constructing achievement or constructing the way forward, can lead to a mastery goal orientation, which is descriptive. Descriptive

feedback provides opportunities for the learner to make adjustments and improvements towards mastery of assessment standards (Barry, 2008). Learners can use descriptive feedback to enhance motivation, enhance learning, and encourage reflection and clarify their progress (Crisp, 2007). Barry (2008) used descriptive feedback to strengthen her learners' communication skills and their ability to reflect on their own learning process in mathematics. In her class descriptive feedback was treated as a dialogue between her and the learners and then between the learners, as a reflection on their own learning process.

When learners are given an opportunity to reflect on their own and their peers' work, they are going beyond merely indicating right or wrong answers. Rodgers (2006) did a study where she reviewed literature on descriptive feedback. She traced the process of feedback all the way back to Dewey's concept of reflective thinking. Rodgers (2006) emphasises the importance of giving learners an opportunity to reflect during descriptive feedback and focuses on only students providing the descriptive feedback to reflect on their learning. Marzano, Pickering and Pollock (2001) and O'Conner (2002) focus on the descriptive feedback that is given by the teachers rather than evaluative feedback. Black and Wiliam (1998a) emphasise interaction for teachers to gather better understanding of their learners' progress.

3.3.2.1 Feedback as written comments

Marking by giving comments only is the particular way of providing feedback that moves learners forward by helping them to identify the strong and weak points of their work and learn from the revision process (Black & Wiliam, 2003, 2009; Santos & Dias, 2006; Stracke & Kumar, 2010). Black and Wiliam (2003) found that learners who were given feedback in a form of comments used their feedback productively in improving their work. Black (2007) found that teachers who remove marks and write effective comments find that pupils begin to read their comments and to use them to improve their work. However, if feedback is insufficiently explained and badly distributed, it does not help in improving teaching and learning. Earlier studies demonstrated that teachers gave vague and mostly negative comments (Carver & Scheier, 1990; Zamel, 1985). It was also found that teachers misinterpreted students' meanings, and consequently write confusing comments (Falchikov, 1995; Zamel, 1985). As a result this did not contribute to the students' learning.

Duncan (2007) and Smith and Gorard (2005) in their studies on teachers' conceptions on feedback found that teachers are concerned that learners do not read feedback comments and are only interested in their marks and grades. They do not use feedback for learning purposes but just to see how well they have performed, especially compared to others. This is discovered when they are given a second chance to do their work, where they do not incorporate feedback advice into subsequent tasks.

Feedback is a form of communication between the teacher and the learner (Brown, 2007; Hounsell, 2008). However, Hattie and Timperly (2007) are of the idea that teachers should not give back an assignment full of comments which are not clear and are ambiguous. In many instances language used by teachers to communicate feedback is not easy for learners to understand. What contributes to learners negative perceptions of feedback is the inability to fully understand the language used when commenting (Brown, 2007; Hounsell, 2008; Shute, 2008). As a result learners often fail to interpret written comments.

Bruno and Santos (2010) found that teachers tended to comment on all students mistakes. They stated that, as a result, students whose assignments were full of written comments showed no improvement in their second version. Consequently, instead of using comments for revision, students feel unmotivated because all their work is being challenged. Shepard (2000) agreed that it is important to ignore some mistakes in order to maintain students' motivation and self-confidence. However, Santos and Dias (2006) found that students who were given few comments with clues did not succeed in improving their work.

Like Goldstein (2006), Bruno and Santos (2010) found that comments that indicate strategies of resolution were helpful. This is in line with what Black (2007) say by suggesting that teachers must identify what needs to be done to further improve, and to give learners clear guidance on how to improve. This gives clarity on what was asked and remind students about how to correct their mistakes. Students who are given a few written comments with strategies for revision are able to revise their work while correcting their mistakes.

3.3.2.2 Oral feedback

While written feedback allows every student to be heard by the lecturer, oral feedback offers the potential of an open discussion around how things can be improved (Rodgers, 2006). Oral feedback offers an opportunity of elaborating more in the form of detailed comments where learners ask questions and are given further explanation while still in class. This is consistent with Koen (2011), who states that oral feedback offers students the opportunity to seek clarification regarding comments, where they are repeatedly allowed to ask questions if something is unclear. Koen's (2011) findings highlight the important value of oral feedback as a communicative learning tool which is intended to communicate problems and suggest ways to correct mistakes.

Oral feedback can furthermore motivate the learners to engage in the learning process where suggestions and explanations are discussed. In a survey of approximately 1000 Economics and Finance students, Rowe and Wood (2008) used a questionnaire to investigate student perceptions and preferences for feedback. They found that students appeared to prefer verbal feedback because of the ability to seek clarification. Watty et al. (2010) conducted an empirical study on Accounting students' preferences on feedback; over 85% of students preferred oral feedback and agreed that it should include the opportunity to clarify issues with teachers. Other studies have reported that students see this dialogue nature of feedback as important (Nicol & Macfarlane-Dick, 2006; McCune, 2004).

3.3.2.3 Feedback as error correction

Hattie and Timperley (2007) state that many teachers tend to focus on the correctional rather than the instructional aspects of feedback. Such feedback seems like a means of giving a grade rather than helping students to learn. Black et al. (2003) conducted a study where they found that giving grades or marks distracts learners from using formative feedback.

Research by Bitchener (2008) and Lee (2007) shows that a substantial amount of research on teacher feedback is concerned with error correction, such as the types and extent of error feedback and their effects on learners' accuracy. In his study, Lee found that when language teachers respond to errors, they use direct feedback by providing correct answers in response to

learners' wrong answers. Direct or explicit feedback was also used by Ferris (2002) and Ellis (2009), where teachers identified errors and provided the correct form. This was done when teachers felt that the error in question was complex and beyond learners' ability to self-correct.

On the other hand, in Ferris (2002) and Chandler (2003) errors were indicated without providing an answer. It was left to learners to diagnose the error and provide a correction. This was used to engage learners in problem-solving and to develop learners thinking skills. Studies conducted by Ferris and Roberts (2001) show that teachers and learners prefer coded feedback or indirect feedback where errors were indicated by writing 'accuracy' or 'formula' , since it is believed that a higher level of explicitness is more conducive to reflection and cognitive engagement on the part of students (Ferris, 2002). Coded feedback was found in subjects like Mathematics.

While Marzano et al. (2001) found that telling learners that their answers are wrong or right has a negative effect on their achievement, teachers in Lee (2007) and Ferris's (2002) studies prefer marking all learner errors to prevent confusion, while others have a preference for selective marking so that error correction is more manageable for learners.

3.3.2.4 Peer feedback

Peer feedback is provided by learners of equal status and can be regarded as a form of formative assessment which is the counterpart of teacher feedback (Tsui & Ng, 2000). According to Webb (1991), peer feedback is a form of collaborative learning where learners learn from each other.

In Yang, Badger and Yu's (2006) study, students accepted teachers' feedback without asking questions because they assumed that the teacher had addressed all errors and no further corrections were required. On the other hand students had reservations regarding the accuracy of peer feedback which resulted in discussion about the interpretation. Because students did not trust peers' feedback they wanted to confirm feedback therefore they were prompted to search for more information about the topic, asking the teacher, and performing more self-corrections (Yang et al., 2006). Consequently peer feedback helps learners to acquire a deeper understanding of the subject where learners and teachers are learning. In contrast, teacher feedback lowered

students' self-corrections, perhaps students assumed that the teacher had addressed all errors and that no further corrections were required (Yang et al., 2006).

In Zhao's (2010) study learners viewed teacher feedback as the revision requirement, whereas peer feedback is seen as suggestions. They regard the teacher's feedback as authoritative as he is the last person to judge their work. Learners accepted teacher feedback more passively whereas peer feedback is more actively accepted. This means that learners accept teacher's feedback as it is without asking questions or challenging it. On the contrary, they took peer feedback seriously because if they felt confused they discussed it interactively with their peers. For learners peer feedback is 'fed forward' and 'back' between them. It was also found that learners' use of their first language during interaction was an important factor in their understanding of peer feedback.

3.3.3 The role of the learner in formative assessment

Improving learning through formative assessment also depends on the active involvement of learners in their own assessment. During assessment learners collaborate with their teachers in developing a shared understanding of their current learning status and what they need to do to move forward in their learning (Sadler, 1989). Provision of clear and explicit instructions and criteria is a fundamental feature of successful assessment. In so doing, they learn the skills of self- and peer assessment. In the learning culture, which emphasises active learning, participation in real-world practice, social interaction, self-monitoring and regulation, learners execute the assessment of their learning results and those of their peers. According to Liu & Carless (2006), refer to those activities of learners in which they judge and evaluate their own products of work and those of their peers with similar learning backgrounds. Both types of assessment emphasise active participation in the assessment process.

3.3.3.1 Clarifying and sharing of intentions and criteria

The identification of goals and assessment criteria is central to formative assessment for learners to have a thorough understanding of their progress towards those goals. During assessment teachers have to clarify learning intentions and criteria while learners have to understand and share learning intentions and criteria with their peers (Black & Wiliam, 2009). Studies analysed by Davies (2006) show that learners need to understand the standards against which their work

will be assessed. Like Davies, Andrade & Boulay (2003) argue that it is equally important for teachers to clearly state what the standards of achievement are and what learners need to do to satisfy the conditions for achievement. This enables learners, teachers and peers to agree about the outcomes and know the evidence that learners need to present to show the achievement of outcomes (Andrade & Boulay, 2003).

In order to engage learners fully in the learning process and to encourage them to take responsibility for their own learning, teachers should make a shift from teaching to facilitation of active learning which promotes collaborative assessment. Collaborative assessment occurs when learners and teachers come together to determine the criteria for assessment. However, the criteria might not have the same meaning for the learner as intended by the teacher. Negotiating the criteria with learners gives them the opportunity to develop a concept of quality and helps them develop skills of judgement and critical analysis.

Research indicates that learners should be well informed about the assessment criteria before they start working on an assessment task so that they have a sufficiently clear picture of the targets that their learning is meant to attain (Black & Wiliam, 2006). However, the majority of teachers do not share specific assessment criteria with learners at the onset of a task. Chan's (2003) study shows that teachers view themselves as responsible for making decisions in class rather than involving learners or handing over such responsibility to learners. Teachers say that their learners are not ready to take the responsibility of their learning into their hands. As such they were not comfortable in asking learners to choose assessment tasks and to involve them in developing assessment criteria and rubrics.

In a study conducted by Reyneke, Meyer and Nel (2010), a small number of teachers indicated that they always shared assessment criteria with learners, while most teachers said they never did. Davies (2006) claims that involving students in creating assessment makes the learning goals clear and gives them the tools they need to succeed. Research by Davies (2006) and Kirby and Downs (2007) examined the effects of students' use of rubrics by asking them to give themselves a mark upon completing the assignment using a rubric. Kirby and Downs (2007) found that the criteria that students were being assessed on did not seem to be clear to students.

3.3.3.2 Activate learners as owners of their learning

Self-assessment is an activity that might be used to actively involve learners as the owners of their learning (Black & Wiliam, 2009). Involving learners during assessment involves altering the implicit contract between teacher and learners by creating shared responsibility for learning. When learners assess their own work while using the criteria, they also take ownership of their learning. Self-assessment enhances communication in the sense that it focuses learners' attention on aspects in which they experience problems. They are also given an opportunity to reflect on their learning experiences. Introducing self-assessment in class helps students to process and integrate new knowledge into their existing understanding.

According to Davies (2006), self-assessment occurs when a learner is involved in assessing his or her own work. Andrade and Du (2007) describe self-assessment as formative learning:

Self-assessment is a process of formative assessment during which students reflect on and evaluate the quality of their learning, judge the degree to which they reflect explicitly stated goals or criteria, identify strengths and weaknesses in their work, and revise accordingly (Andrade & Du, 2007, p.160).

Le Grange and Reddy (1998), in agreement with Andrade and Du, add that such assessment allows the learner to be engaged in self-reflection, encourages the learner to take responsibility for his or her own learning and also enables the educator to be aware of what the learner values as important, so that the educator can supply the learner with more meaningful feedback. Self-assessment needs to be used during rather than at the end of the teaching-learning process of a particular learning unit, so that learners can have an opportunity to reflect on the work while it is in progress and apply what they learn in practice while it is still relevant (Brooks, 2002). Brooks (2002) asserts that effective assessment plays an important role in ensuring that learners become better learners, have more self-awareness and deepen their insight into the assessment process. In Wiliam (2007) teachers reported that students' self-assessments are generally accurate, and students say that assessing their own work helped them understand the material in a new way.

3.3.3.3 Activate learners as resources for one another

According to Black and Wiliam (2009) learners can be actively involved as resources for one another by giving them an opportunity to evaluate and judge the work of their peers. Formative peer assessment has been used as an alternative method of engaging learners in the development of their learning (Davies, 2006; Kilic & Cakan, 2007; Vickerman, 2008). For this reason, peer assessment and feedback can be an important part of effective instruction. Vickerman (2008) also remarked that teachers can use peer assessment as a strategy for enhancing the diversity of learning experiences as well as supporting individual learners.

Peer assessment involves learners in assessing the work of their peers rather than their own, and learners often do it in pairs or a group so that they can benefit from sharing ideas and insights (Brooks, 2002). Le Grange and Reddy (1998) state that formal peer assessment may occur when a group of learners work together on a class activity and learners are asked to assess one another. They also state that informal peer assessment may be in the form of informal verbal comments from other learners in a group. According to Le Grange and Reddy (1998) these verbal remarks from other group members may prompt communication by focusing on aspects that need immediate attention.

While learners are assessing the work of other learners they are gaining insight into their own performances. During the process of peer assessment learners who assess other learners and give feedback also benefit, as do the recipients of feedback. Therefore peer assessment promotes self-assessment which in turn promotes learning. However during peer assessment feedback is communicated in the language of their peers. It gives them an opportunity to talk about their problems and misconceptions.

Research shows that learners appreciate being given the opportunity to talk about their work and clarify what needs to be done in order for them to progress (Falchikov & Goldfinch, 2000). They further added that when learners assess work for each other they motivate each other and have the opportunity for authentic communication.

Although peer assessment is regarded as a tool for learning, it is still challenging for teachers. As a result it is often insufficiently utilised. In Cassim's (2010) study teachers showed lack of confidence and confusion with regard to assessment. This made them feel insecure and frustrated when assessing learners. They declared that they disliked peer assessment because of learners' unruly behaviour. During assessment they found that learners resisted separation from their friends, which caused learners to become unruly.

Swart (2006) found that assessment is still an individual task of a teacher and still used as a tool for recording. Teachers could not use peer and group work. Teachers revealed that in many instances group work is not effective because learners do not take it seriously, especially if they know that it does not contribute to their term mark. As in Cassim's study, teachers also pointed out that if they try to involve learners in learning activities learners see it as an opportunity to socialise with their peers and turn the class into a playground. This showed that teachers do not understand that formative assessment should be part of classroom teaching and learning. Because learners are not familiar with peer assessment, they also tend to be subjective during assessment.

This review helped to contextualise the research within existing relevant knowledge by describing and understanding the predominant debates on assessment. Although literature on assessment abounds, there is a dearth of research in Accounting teachers' teaching and assessment practices. Gaps in the literature were identified that focus on Accounting teachers' understanding of assessment and how their understanding impacts on their classroom practice. Therefore the study will contribute to knowledge by addressing the gap in the existing literature on assessment in Accounting.

3.4 CONCLUDING THOUGHTS

This chapter discussed the concept of assessment and the conceptual framework of formative assessment. Definitions offered by the different authors on assessment highlighted trends and changes across the concept of assessment which resulted in different purposes of assessment. These different purposes lead to two forms of assessment. The shift from summative to formative assessment caused tensions because of the contradictions between the two. The conceptual framework which guides the study and the analysis of the findings of the study are

also discussed. A discussion on how five key elements of the conceptual framework were understood and used by teachers during the process of teaching, learning and assessment was provided while drawing on other authors work to highlight teachers' application of activities of formative assessment.

The next chapter presents the research design and methodology used to address the research questions.

CHAPTER 4

RESEARCH DESIGN AND METHODOLOGY

4.1 INTRODUCTION

The previous chapter looked at the conceptual framework which guides the study. It also discussed the different purposes of assessment in education and the way in which assessment is conceptualised in Accounting. This chapter discusses in detail the processes and procedures used in this qualitative case study which explores Accounting teachers' understandings and how they apply formative assessment in class.

Mouton (2001) describes research design as a plan of how the researcher intends conducting research. Bailey (2007) suggests that in developing a research design the researcher must decide on the purpose of the research, the paradigm informing the research, the context or situation within which the research is carried out, and the research techniques employed to collect the data. The research design describes procedures on how to conduct research and involves when, from whom and under what conditions data are collected or obtained (McMillan & Schumacher, 2001).

Methodology refers to the coherent group of methods that complement one another to deliver data and findings that will reflect the research question and suit the research purpose (Henning, 2004). McMillan and Schumacher (2001) refer to methodology as a design whereby the researcher selects data collection and analysis procedures to investigate or answer specific research problems or questions respectively. Methodology is concerned with the relationships between various parts of the study and the production of findings.

Aspects of methodology and research design covered superficially in Chapter 1 will be explored in more detail in this chapter in order to substantiate the choice of a qualitative approach and paradigm. Therefore this describes the participants involved in the study, and the instruments I used to generate data. The ways in which the data were analysed will be explored. The chapter concludes with the discussion of ethical considerations and limitations of the study.

4.2 RESEARCH PARADIGM

Based on the focus of the study which is to explore Accounting teachers' understandings and practices of formative assessment, the study is guided by the interpretive paradigm. This paradigm is concerned with meaning making and it seeks to understand the subjective world of human experience (Bailey, 2007; Cohen et al., 2007; Henning, 2004). It is concerned with the people's definition, meaning making and understanding of the situation or phenomenon. The interpretive paradigm is based on the premise that human beings create meaning in their worlds and this meaning is constructed as a result of interaction with others. This premise ties in with the premise of the theoretical framework of the study which attempts to understand teachers meaning making of formative assessment during classroom interaction. Neuman (2011, p.102) defines the interpretive approach as:

the systematic analysis of socially meaningful action through the direct detailed observation of people in natural settings in order to arrive at understandings and interpretations of how people create and maintain their social worlds.

In this study observation was used as one of the instruments to obtain research data, which implied a subjectivist relationship between participants and researcher.

Ontologically the interpretive paradigm denies the existence of an objective reality and its focus is on discovering the multiple perspectives of all the participants in a setting (Henning, 2004).

The ontological belief in an interpretive paradigm holds that those who are involved in the research process construct knowledge socially and individually, hence there are multiple realities (Bailey, 2007; Henning, 2004). Thus the aim of the interpretive paradigm is to capture peoples' perspectives on their lived experiences, not some objective notion of that experience. Research in the interpretive paradigm is therefore able to produce rich descriptive analysis that emphasises a deep, interpretive understanding of the social phenomenon. Therefore the task of the researcher is to understand the construction of meaning in the context being studied, because social realities are constituted in these constructions (Neuman, 2011).

Epistemologically, knowledge is subjective and it is built from experiences and interpretations and can only be understood from the point of view of the individuals who are directly involved. This study is fundamentally concerned with meaning and sought to understand Accounting teachers' experiences and interpretations of formative assessment in their everyday teaching in their contexts and backgrounds.

4.3 RESEARCH APPROACH

The study took as its point of departure the belief that multiple ways exist to make sense of the world. Based on this belief, I placed the study within the qualitative research approach. My intention was to explore the understandings and the meaning making of Accounting teachers regarding formative assessment. Through a qualitative approach it was possible to understand formative assessment as perceived from the teachers' point of view. The qualitative approach gave me an opportunity to gain access into the subjective experiences of Accounting teachers, with a focus on the contexts in which they interact with each other and their learners.

Furthermore, in consideration of my intention to explore teachers meaning making from various perspectives, this approach was considered to be the most appropriate as it is mainly concerned with understanding the people's lived experiences and meaning they make of that experience from their perspective as they experience the problem in a real life situation (Henning, 2004; Lichtman, 2006; Merriam, 2009). In other words the search for meaning is central to qualitative researchers.

The aim in a qualitative approach is to understand the phenomenon from the participants' perspective as they make meaning of their world. Furthermore, this meaning making involves the collecting of field texts in the form of words about human experiences. Construction of meaning continues as the researcher converts raw empirical data into thick description. Therefore, by undertaking qualitative research I was aiming to develop understanding of teachers' sense making of assessment and the meaning they give to themselves and others through paying detailed attention to the specific kinds and quality of 'spoken or written texts' produced in their responses to the critical questions of the study.

The purpose of qualitative research is to interpret data with the aim of gaining an understanding of the phenomenon. The objective is to determine the *what*, *how* and *why* of a particular case or phenomenon and thus the focus is on the “qualities of the phenomenon rather than the quantities” (Henning, 2004, p.3). The research questions that guide this study articulate well with this objective with the use of *what*, *how* and *why* in the questions themselves.

In view of Merriam’s (2009) elucidation that qualitative methods focus on process and are ways of finding out what people do, know, think and feel, the qualitative approach gave me an opportunity to acquire information and to observe teachers while assessing learners in class. I therefore concur with Henning (2004), who says that qualitative research is based on the belief that knowledge is not only constructed by observation, but also by explanations of peoples’ intentions, beliefs, values and reasons, meaning making and self-understanding. Taking the purpose of the study into consideration and attempting to understand qualitative research particularly as it impacts on this study from the work of a number of researchers (Babbie & Mouton, 2006; Bailey, 2007; Creswell, 2010; Denzin & Lincoln, 2005; Henning, 2004), teachers were interviewed and observed within the school and classroom context with events occurring naturally but within clearly defined boundaries.

The importance of context is emphasised in a qualitative research as the study should be conducted in the social and real-life setting where data can be collected on multiple versions of reality. This approach resonated well with this study as my intention was to find meaning within social interactions, and where context is foregrounded as a significant factor that influences human behaviour. Therefore data are collected by interacting with research participants in their natural setting while gathering detailed information through multiple methods. A qualitative study approach was chosen because it enabled me to explore and gain insight from the perspective of Accounting teachers constructing and making sense of assessment in their school.

4.4 QUALITATIVE CASE STUDY

To address the research questions identified above, this inquiry utilised a qualitative case study design. Benefits of the case study design have been highlighted by a number of researchers (Babbie & Mouton, 2006; Creswell, 2010; Henning, 2004; Lichtman, 2006; Merriam, 2009;

Nieuwenhuis, 2007). Case studies focus on a specific situation and offer insights and understanding of the cases being studied. Therefore, in this study, the case study approach provided a strategy which helped me, as a researcher, to gain an in-depth understanding of the situation and the meaning for those involved. The utilisation of a case study design articulates well with the intention and purpose of the study, which is to explore Accounting teachers' meaning making of formative assessment while understanding the way in which teachers assess formatively in class.

According to Cohen et al. (2007), a case study provides a unique example of real people in real situations, enabling readers to understand ideas more clearly than simply presenting them with abstract theories or principles. However, the emphasis on this uniqueness is limited to its ability to deal with the full variety of evidence that is required to answer the research questions and the purpose of the study (Cohen et al., 2007). The use of various methods of data collection enables an exploration of the research problem and questions from a variety of perspectives.

The choice of a case study was influenced by the four dimensions of research design as identified by Durrheim & Wassenaar (2004, p.35):

- the purpose of the research;
- the theoretical paradigm informing the research;
- the context within which the research is conducted; and
- the techniques employed to collect and analyse data.

Therefore, my rationale for choosing a case study was based on the phenomenon that was going to be explored, the question it raises and the type of end product desired (Merriam, 2009). In addition, the choice of a case study was motivated by the fact that although a case study presents difficulty of generalising from a single case, its uniqueness and its capacity for understanding complexity in particular contexts constitute an advantage (Babbie & Mouton, 2006). In the context of my study I did not aim to obtain information that is generalisable, but instead I aimed to gain an in-depth understanding of the Accounting teachers meaning making of formative assessment.

This study focused on exploring Accounting teachers' interpretations of formative assessment and the empirical field is a rural secondary school. My aim was to explore in-depth Accounting teachers' understandings of formative assessment and how they interpret assessment in practice within the school. This aim concurs with the view of Babbie and Mouton (2006), Henning (2004), Lichtman (2006), Merriam (2009) and Nieuwenhuis (2007) that a case study as an in-depth examination of a specific phenomenon such as a programme, event, person, institution or social group. Yin defines a case study as:

An empirical inquiry that investigates a contemporary phenomenon in- depth and within a real-life context, especially when the boundaries between phenomenon and context are not clearly evident (Yin, 2009, p.18)

Multiple sources of information are used to gain in-depth and detailed data to explore the case study. Related to Yin's definition are Bailey (2007) and Payne and Payne (2004) who emphasize that the main assumption in a case study is that the case is characterised by a focus on a situation that has identified boundaries.

Case study research raises questions about the boundaries and defining characteristics. Merriam (2009) concurs that a case study is an in-depth description and analysis of a bounded system. Creswell (2010) tends to support Yin and Merriam by adding that a case study is a qualitative research approach in which the investigator explores a bounded system or multiple-bounded systems over time, through detailed, in-depth data collection involving multiple sources of information. The boundaries that define the cases in my study are Accounting teachers and more specifically those who teach learners in Grades 10-12 in their specific work context, which is one rural school. My choice of data production techniques took this into consideration.

Based on the above definitions, a case study as a qualitative research approach is suitable for the study because it enabled me to examine Accounting teachers' interpretations of formative assessment in detail within a bounded system which included three teachers within the discipline of Accounting. The case study approach assisted me in collecting in-depth information about

teachers' understandings of formative assessment using various and multiple methods of data generating techniques. It also stresses the significance of context where teachers were making meaning of assessment. Therefore three Accounting teachers were studied to portray their meaning, perceptions and the views about formative assessment, their assessment practices and how their practices were influenced by their understandings of assessment in the context of one rural school.

Despite the value and insight offered by the case study design, its use in Accounting education remains limited due to the shortage of research. It was thus anticipated that this study would contribute to addressing this deficiency in Accounting education research.

4.5 SELECTION OF PARTICIPANTS AND RESEARCH SITE

The choice of conducting research in a rural school was influenced by my teaching experiences as an Accounting teacher, Head of Commerce Department and cluster coordinator in rural schools. As indicated in Chapter 1, my involvement in coordinating the Accounting cluster gave me an opportunity to work with teachers from rural and township schools. Discussions with teachers revealed that teachers were concerned about the shortage of support from the subject advisors, especially on the teaching and assessment of the new topics in Accounting.

In a number of schools, especially rural schools, subject specialists or advisors do not visit teachers to give support. Teachers also mentioned that support materials were delivered to schools very late.

What I realised was that although Accounting teachers were professionally qualified and specialising in teaching the subject, a number of teachers in rural schools were teaching the subject at standard grade level. As a result they lacked subject expertise and needed help on how to teach and assess in the new Accounting curriculum. It is through reflecting on these experiences that I chose to conduct my study in a rural school to explore how teachers actually teach and assess Accounting, and how they understand and experience the teaching and assessment of the new Accounting curriculum especially in a rural school. The choice of the school was based on the number of Accounting teachers and the experience and expertise of Accounting teachers.

4.5.1 Selection of the participants

Niewenhuis (2007) states that purposive sampling is usually used in qualitative research since participants are selected because of some defining characteristics that make them suitable for the study. In this study purposive sampling was used to select informants who were likely to be knowledgeable and informative about assessment. This method of sampling was relevant for the study since I wanted teachers who were involved in the teaching of Accounting in the FET band in one rural school. Therefore these teachers were purposively selected with the expectation that they would provide the information about their experiences and understanding of formative assessment in Accounting in their classrooms. In choosing the sample for this research study, I made the selection on the basis of at least four key characteristics:

- Accounting teachers with comprehensive knowledge and experience in teaching Accounting in the FET band in a rural school.
- Teachers should be working in a rural school which is offering Accounting.
- Teachers should be working in a rural school where Accounting teachers cluster to share resources and experiences.
- Three different teachers who are teaching Accounting in the FET band in three grades in one rural school.

The choice of the teachers was based on teachers' experience and expertise in teaching Accounting in the FET band. I wanted to work with teachers who were teaching Accounting in the FET band in the same school. This means that I wanted three different teachers who were teaching Accounting in Grades 10, 11 and 12. The main aim in case study research is the quality of the analysis rather than the number of participants. This is supported by Schulze (2003, p.12), who writes that a qualitative research study involves only a few participants because its aim is strictly to understand and describe a phenomenon as it unfolds in a natural setting.

Hence three Accounting teachers were purposively selected from one rural secondary school to acquire in-depth information regarding their understandings and practices of formative assessment in the school context. This is consistent with McMillan and Schumacher (2010) who

maintain that it is on the basis of the researcher's knowledge of the population that a judgement is made about which participants should be selected to provide the best information to address the purpose of the research.

4.5.1.1 An introduction to the three teachers

The following brief description of the three Accounting teachers' backgrounds serves to provide insight into each teacher's qualifications, teaching history and experience in Accounting. To ensure anonymity, the three Accounting teachers who participated in the research are referred to as Zama, Mabhi and Lolo. Maximum work load for level one teacher is 20 hours per week, level two (HoD) is 18 hours per week and level three (Deputy Principal) is 15 hours per week. In this school because of shortage of classrooms, learners did not change classes. They stayed in their classrooms and teachers come to the learners.

Zama had 19 years of experience as a commerce teacher. She was engaged in teaching all three commercial subjects in the FET band. She was a qualified teacher with a Secondary Teachers' Diploma, an Advanced Certificate in Education in Accounting and a B. Com. in Accounting. She was currently teaching Grade 12 Accounting. Zama's extensive experience is demonstrated by her involvement as a cluster co-ordinator and moderator for assessment portfolios for both Grade 12 teachers and learners. She had, in addition, been a marker for Grade 12 Accounting National Senior Certificate examinations for over 15 years. Zama was also involved in the setting of Accounting internal common tests for Grades 10 and 11. She was the Head of Commerce Department for a number of years and was then promoted to Deputy Principal. Accounting was Zama's passion:

"I have been teaching Accounting for quite some time and got promoted to head of Commerce and recently to a Deputy Principal. While I was trained as a teacher, I was taught by a good Accounting lecturer who inspired me to teach Accounting. What is interesting is that Accounting is about real-life financial problems. Learners have to solve real-life financial problems. I encourage them to love the subject and to work hard. That is why I am still furthering my studies."

Zama was teaching Accounting in Grade 12 B. There were only 35 learners in class sitting in groups of four. Two learners were sharing each desk. This allowed them to interact with each. Each learner had an Accounting textbook, a separate workbook for Accounting activities and a calculator. All learners were using workbooks. In Accounting, learners use workbooks (special answer sheets) to do daily activities. Zama was also teaching Business Studies in grade 12 (35 learners) and Economics in grade 10 (76 learners).

There was information on the walls about the B. Com degree and Chartered Accountants. There was also a chart about Accounting equation and other charts on other subjects. There was a duty roster for sweeping and also a time table for daily periods. The timetable for the 2010 June examination was still on the wall. Only one window was broken and the door was lockable. The classroom was clean with enough ventilation and lighting, and it had a ceiling board. The chalkboard (green board) was the main instructional resource. There was a table and chair in front of the learners.

Mabhi is a Head of Commerce Department and has been teaching for 12 years. He has a Bachelor of Education and he is currently doing a Bachelor of Education Honours degree. He has taught all commercial subjects and is currently teaching Accounting and Business Studies in Grade. He has experience in teaching and marking Grade 12 Accounting and Business Studies in the National Senior Certificate examinations.

Mabhi was teaching Accounting in Grade 10 B. Because learners stayed in their classrooms, the same classroom was used to observe Mabhi's Accounting lessons. The classroom appeared to be overcrowded, with 76 learners. (According to the DoE, the teacher-pupil ratio in South Africa is 34:1). Desks were arranged in rows to allow for more space. All learners were sitting at desks. However, in some rows three learners were sharing a desk because the room could not accommodate more desks. During Accounting lessons learners found it difficult to write their homework because there was no enough space to put their workbooks on the desks. There were no enough Accounting books for every learner in the class. Consequently learners were sharing

Accounting textbooks and calculators. Some learners were using exercise books instead of workbooks.

The size of the class did not allow effective teacher-learner interaction. There were desks right up front and almost touching the chalkboard. Mabhi had very little or no room to move in the classrooms. He could not move around freely to reach out to all learners. Although there was electricity, learners were not allowed to turn on the lights except if there was a need. There was enough ventilation and lighting. The classroom had a ceiling board. The chalkboard (green board) was the main instructional resource. Mabhi was also teaching Economics in grade 12 (35 learners) and Business Studies in two grade 11 classes (58 and 63 learners).

Compared to the above two teachers, **Lolo** was a novice teacher. She had 5 years of teaching experience. Her qualifications included a B. Com. and a Post graduate Certificate in Education. She was doing a Bachelor of Education Honours degree and teaching Accounting and Business Studies in Grade 11.

Lolo was teaching in Grade 11 B Accounting. There were 58 learners in the class. Desks were arranged in rows to allow for more space. All learners were sitting at desks. In some rows three learners were sharing a desk because the room could not take more desks. There was very little space between the desks. There was not enough space for Lolo to walk around and monitor the learners' work. Learners were sharing Accounting textbooks and calculators. There was enough ventilation and lighting. Lolo was also teaching Business Studies in two grade 10 classes (76 and 79 learners). She was also teaching Economics in grade 11 (58 learners).

4.5.2 Research site

In the following section I describe the context where Accounting teachers' understandings and practices unfolded. A pseudonym was used for the name of the school. As I have indicated above, I wanted to work with teachers who were teaching Accounting in the FET band in one rural school. Therefore this qualitative interpretive research study examined Accounting teachers' understandings and practices of formative assessment in one rural secondary school located in Umgungundlovu District in KwaZulu- Natal.

While there is a shortage of research on assessment in Accounting, studies on teachers' conceptions and experiences on assessment in other disciplines (Dixon & Williams, 2001; Grant, 2008; Vandeyar & Killen, 2007) have been conducted in urban and resource-rich schools. While those that have been conducted in rural schools are based on a deficit model which views people as having problems that need fixing (Ferreira, 2006), my choice of the rural school was based on the belief that individuals and learning contexts have capacities, skills, resources and assets that can contribute to improve teaching and learning (Ebersohn & Eloff, 2006).

In the ward where the school resides, the schools (like other rural schools) were faced with problems including a lack of resources and isolation because of their geographical location. As a result they get little support from subject advisors. Despite the problems affecting rural schools, schools in this ward decided to come together and form a cluster to share resources and to promote teamwork or team teaching. In other words, this study aims to draw insight from under-resourced schools where teachers' pedagogy and actions are often pathologised. In this study, choice of a rural school aimed to uncover whether this pathologising is warranted.

While there were three high schools in the ward, I chose to conduct research in one school. The choice of the school was based on the number of Accounting teachers and the experience and expertise of the Accounting teachers. The Deputy Principal was a cluster leader for commerce teachers and she was involved in a number of activities in Accounting. Because of that, cluster meetings and moderations were conducted in this school. Furthermore, my familiarity with the head of the Commerce Department facilitated easy access to the school and the teachers were comfortable working with me. Another factor in my choice of the school was the number of Accounting teachers in the Department of Commerce. I was intending to work with three Accounting specialists who were teaching Accounting in the FET band i.e. in Grades 10, 11 and 12.

4.5.2.1 Description of the research setting

One rural secondary school located in Umgungundlovu District in KwaZulu- Natal was chosen as the research site. For the purpose of this research the school will be referred to as Thulani

Secondary school. Thulani Secondary School is located in a rural area which is about 150 km. from Durban and 80 km from Pietermaritzburg. The dusty and muddy road which leads directly to the school is about 200 m from the nearest tarred road. The school is under the control of a tribal authority. All the learners were black Africans and their home language is isiZulu. Although learners' home language is isiZulu the official medium of instruction is English; however, teachers as a normative practice, switch between languages often in the classroom. Thulani Secondary school was governed by governing body that consisted of parents, teachers and learner representatives.

According to the departmental classification, the school was classified as quintile 2 school because it was within the poor community. Although the school falls under no-fee schools, as discussed in chapter 1, the governing body agreed with the parents to pay a voluntary school fee of R100 per learner to cater for immediate needs of the school. According to **Section 20 and 21 of the South African Schools Act**, schools are divided and allocated funds based on their status (DoE, 2009a). Schools that have section 21 responsibilities, or functions, receive the school allocation as a transfer into the school bank account, while schools that have Section 20 responsibilities do not receive the school allocation as money. Instead, the school works together with the DoE to decide what the school allocation should be used for, and the DoE buys the goods for the school. The school allocation must be used to buy things such as textbooks, stationery and desks and to pay for things such as photocopying, electricity and telephone calls. Building of schools is the responsibility of the government. The school is a Section 20 non-profit institution. This means that the DoE takes responsibility for managing the funds for the school and buys the goods for the school.

The National School Nutrition Programme (NSNP) is an important component of the Government's Programme of Action of alleviation of hunger and addressing children's ability to learn by providing them with nutritious meals. The NSNP was introduced in quintile (Q) 1, 2 and 3 secondary schools in April 2009 and 2010 respectively. There was a school feeding programme which is provided by the NSNP and learners received their lunch at school.

At the time of data collection, the school had an enrollment of 947. There were 31 teachers and three non-teaching staff. The teaching staff was made up of the Principal, two Deputy Principals, four Heads of Departments (HoDs), 22 permanent and qualified teachers and two temporary qualified teachers. The school has 19 classrooms, which were large enough to accommodate 40-50 learners. There was no proper library and the Accounting books supplied by the publishers as well as old textbooks were kept in one of the classrooms which was converted into a library. The Physical Science laboratory is fully equipped and is under the supervision of the Physical Science and the Biology teachers.

The school had a computer room which was under construction. I was told that computers which were donated by a neighbouring company were to be delivered to the school once the room is fully secured. There was also a music room with a few musical instruments. It was occupied by a music teacher. The school did not have a hall for its mass gatherings, but two classrooms had a removable partition separating them, allowing conversion into a hall. Classrooms as well as the offices and the staff-room had ceiling boards.

There was an administration block which includes the principal's office and two deputy principal's offices located opposite it. The HoD for Languages and Commerce occupied separate offices while the Science and Technology HoDs shared one office. The staff-room was on the same block as the offices. The administrative clerk occupied an open reception area large enough to accommodate a waiting area for visitors. There were two computers, used by a clerk and the teachers. The photocopier and duplicating machine were kept in a strong room next to the administrative clerk's office. The school connects to the outside world by way of a fixed-line telephone service and the Internet.

Pit-toilets were situated about 30 m away from the school buildings. The water supply to the school consisted of one centrally-situated water tap which provided drinking water. There were two flush-toilets which were used by teachers. There was one netball court and the school used the local community's sports field of the local community for soccer practice and matches.

The school was fenced right around with barbed-wire and had one main gate which was monitored by a security guard during the day. The school had an electronic siren. Morning prayers were conducted between 07h30 and 07h45 on Mondays and Fridays. For security reasons, the gate was then locked until the school closed for the day. Therefore entry into and exit from the school was subject to the security guard's approval. The school appeared to be well organised. Learners appeared disciplined and were in full school uniform. There was less noise than is usually experienced on this school's premises. The school premises and surroundings were well kept and clean. Learners were in the classrooms, except during break times.

The Commerce Department was the biggest department with large numbers of learners per subject. There were six teachers in the department all specialising in Accounting and other commercial subjects.

The school was built by the neighbouring company as a way of ploughing back into the community and social responsibility. The school depended on the two neighbouring companies for donations. The community valued the school as their property. As a result parents had created the feeling of trust and support between the community and the school. The entire community was supportive not just those with children in the school. The school was regarded as a source of employment to the community. The security guard, the cleaner, the clerk and seven teachers were community members. A number of parents were unemployed and others depended on social grants. Despite their difficult lives, those parents who could not afford to pay school fees did volunteer work at the school.

4.6 DATA PRODUCTION METHODS

Choice of data collection methods was aligned with the purpose of the research and the research questions to be addressed. Patton (2002, p.40) states that "qualitative methods are ways of finding out what people do, think and feel by observing, interviewing and analysing documents". Accordingly, I used more than one data production method to obtain an in-depth understanding of Accounting teachers meaning making and practices of formative assessment. Interviews were regarded as the main data source whilst lesson observations, document analysis and field notes were used as supporting evidence. Lesson observations were conducted to verify some aspects

and to observe assessment practices to answer Question Two. Data from post lesson observation interviews, document analysis and field notes were incorporated into the data obtained from interviews and lesson observations.

4.6.1 Semi-structured interviews

Interviews are defined by Creswell et al (2010) as a two-way conversation in which the interviewer asks the participant questions to collect data and to learn about the ideas, beliefs, views, opinions and behaviors of the participant in order to see the world through the eyes of the participant. In view of the fact that interviews are regarded by (Merriam 2009) as the predominant mode of data collection, I employed semi-structured interviews to allow for flowing discussions, and to obtain detailed information about the participants' experiences with assessment. While teachers were telling their stories I was in turn making meaning of the phenomena. It is therefore, through listening to people that the researcher learns about their views and perspective on the phenomenon. Social researchers are more concerned with finding meanings through oral interaction rather than measuring aspects of the social world (Silverman, 2004). Silverman (2004) describes an interview as a means to develop a shared understanding or view between two or more people, while Cohen et al. define interviews as:

a two person conversation initiated by the interviewer for the purposes of obtaining research-relevant information, and focused by him on content specified by research objectives of systemic description, prediction and explanation (Cohen et al., 2007, p.271).

I concurred with Cohen et al.'s definition in that my aim was to obtain Accounting teachers' in-depth experiences and views, more particularly on formative assessment. I therefore used semi-structured interviews to gain a detailed picture of Accounting teachers' accounts of their use of formative assessment while simultaneously allowing me and the teachers much more flexibility in the process. An interview guide with questions which do not follow a specified order was used to help in focusing the interview on the topic without constraining the participants to a particular format. This allowed the participants to voice issues and questions that I would not have thought of. Teachers were briefed on the content of the interview. They also granted permission to tape-

record the interviews. All interviews were audio-taped and transcribed. Transcripts of interviews were returned to participants so that they could assess for clarity.

4.6.1.1 Pre-observation interviews

Each teacher was interviewed once before the classroom observation was conducted. Each interview lasted approximately 45 minutes. Teachers were asked to talk about their understandings of formative assessment, the type of questions they used to engage learners in debates, forms of formative assessment, the kind of feedback they gave to learners when they assessed them and the role of teachers and learners during feedback, how and when feedback was given to learners and how it was used by teachers and learners to inform teaching and learning. The purpose of these interviews was to collect information on what the teachers mean about formative assessment with the aim of answering the first question. Questions that were asked to capture Accounting teachers' biographies were also included in the schedule. These interviews were conducted at school during teachers' free periods.

4.6.1.2 Post-observation interviews

During these interviews teachers were given a chance to reflect on their actions during teaching immediately after the lesson. I had to secure time soon after the lesson while teachers were still thinking about the lessons. Observation schedules and field notes were used during these discussions.

4.6.1.3 Post-lesson video stimulated recall (VSR) interviews

During these interviews video tapes were played back to seek clarity and to explain decisions made during classroom interaction. Interviews were conducted after all teachers were observed. Video stimulated recall provides the researcher and the teacher with insight as to the teachers' thoughts about why they performed certain actions during the observed lesson (Reitano, 2004). Video stimulated recall transforms teachers' thoughts into words that may be understood by outsiders.

4.6.1.4 Final interviews

Final interviews were conducted after all data had been analysed. The aim was to follow up issues that emerged from data. Transcripts of interviews were returned to participants for further clarity.

4.6.2 Lesson observations

According to Bailey (2007) understanding how people live and interpret their lives requires that researchers move out of their own worlds and into the participants' setting. Therefore to answer critical Question Two (How do Accounting teachers use formative assessment in teaching?) and to access additional data to complement that collected through interviews, observations were conducted with the three Accounting teachers in Accounting classes. Lesson observation was an excellent method to gain an understanding of what transpired in Accounting classrooms.

Cohen et al. (2007) and Henning (2004) state that observation enables the researcher to gather data on the physical setting. In this study Accounting teachers were observed interacting with learners while conducting assessments and giving formative feedback in the physical setting. This helped me to understand the context and the situation under which Accounting teachers assess their learners and see things that might otherwise be missed during interviews. In this sense, observations allowed me the opportunity to enter and understand the situation that is being described while bearing in mind the fact that the use of observations must be based on the principle that what is observed is the researcher's version of what is taking place during observation (Henning, 2004). This is because observational data are attractive in the sense that they offer the researcher the opportunity to gather live data from live situations (Cohen et al., 2007).

Since the aim of the study is to explore Accounting teachers' understandings and practices of formative assessment, which are not yet known and depend on the individual teacher, a semi-structured observation that generates some explanation and provides a description of the nature of the understandings was a valuable instrument. While the semi-structured observation allows the researcher to see the elements of the situation speaking for their own, it also provides opportunities for the researcher to focus on certain aspects of the phenomenon being observed

(Henning, 2004). Observation helped me in understanding much more about what was going on in Accounting classrooms in this school therefore helping in describing and understanding events as they were.

Wilkinson and Birmingham (2003) contend that observation is a method characterised by prolonged period of intense social interaction between the researcher and the participants. Therefore three Accounting teachers were observed during their Accounting lessons over an 8 week period. Observation seemed important in this study to examine the nature of formative assessment practices in Accounting lessons. As such, ten lessons of 50 minutes each were observed per teacher in their Accounting classes. The aim was to gain in-depth information about their understanding and interpretations of formative assessment and how they assess formatively in class.

4.6.2.1 Video-recordings

Video-recordings were used to collect data from Accounting lessons. The advantage of using video to capture lessons is portrayed by (Babbie & Mouton, 2001; Kumar, 2005; Wilkinson & Birmingham, 2003). Video recording assisted me to gain rich information and a more comprehensive picture of what transpired in Accounting classrooms. Video recording allowed repeated observation of the same lesson to share with teachers, to be able to check findings and reinterpretation (Miller & Zhou, 2007). It allowed continuous analysis of lessons in much greater depth than would have been possible with other techniques.

Videotaping of these lessons provided more aspects of interaction between the teacher and the learners and between the learners during formative assessment. Therefore observation of the teachers in action provided evidence of how teachers interpreted and understood formative assessment in Accounting. Roschelle (2000) says that videotape can preserve more aspects of interaction including talking, gesture and eye gaze. Video-recordings were used to capture classroom activities and interaction as well as other observable dimensions.

Video clips were used to discuss lessons with teachers. Furthermore, this gave teachers a chance to engage in an extended conversation about their own practice and the practice of others. During these discussions teachers were given a chance to reflect on their actions during teaching.

4.6.2.2 Observation schedule and field notes

Because my intention was to capture everything that happened when these teachers taught, I also used an observation schedule and took field notes where I was a non-participant observer to record and focus on particular aspects of teacher-learner interaction which were missed by the video recorder in class (Bailey, 2007; Creswell, 2010). These were used to supplement video recorded lesson observations. The schedule was developed from the conceptual framework of formative assessment. Therefore it was comprised of six sections with a range of items in each. The sections included: Questioning, Feedback, Clarifying criteria, Sharing learning intentions, Peer Assessment and Self-Assessment.

As a researcher I had to search for the ways in which teachers made meaning while observing the interaction and taking field notes (Henning, 2004). Therefore observation schedule helped me to focus not only on one specific aspect of the lesson but also on what is happening in the whole class which will provide deeper insight on how teachers' interpretation of formative assessment plays out in class.

Gay, Mills & Airasian (2009, p. 110) define fields notes "as a method which describes as accurate and as comprehensive as possible all situations and events as they are occurring and they have to describe when, where, and under what conditions the observation was made". My field notes were observational, conceptual and procedural to help to focus on direct description of events experienced through direct listening and watching in the class. This was also done to give meaning to what was observed and to describe procedures and methods used in the observation process. During observations and discussions I had to take notes which I reviewed immediately after the sessions. I also took additional notes and transcribed my thoughts after the meetings and lessons. Field notes served as a validation measure by allowing me to authenticate what participants said and to confirm and verify observations.

4.6.3 Document analysis

Documents are supplemental information often used in case studies to supplement data from interviews and observation (Bailey, 2007; Nieuwenhuis, 2007). Permission was sought from the HoD, Accounting teachers and the learners to review files and workbooks. Two sets of documents were analysed. The first set was teachers' master files and the second set was the learners' personal files and workbooks. These files displayed teachers' practices of assessment in Accounting. Analysis of these files also determines how teachers' understanding of assessment influences their assessment practices.

Three teachers' master files were analysed. The documents that were reviewed from teachers' files were learning programme and work schedules, Accounting assessment policy, lesson plans, assessment tasks, marking guidelines and rubrics and mark grids. Learning programmes showed work planned for each quarter and work actually done weekly. Lesson plans showed how the lessons were prepared by teachers. This provided lesson goals, instructional procedures, assessment tasks and learning activities, types or forms of assessment and prior knowledge of learners. Accounting assessment policy provided assessment tasks and when these tasks were assessed.

The learners' personal files contained controlled tests, class tests, projects, written reports, presentations, controlled classwork and notes. Each file was analysed to determine the types of assessment tasks, when and how frequent these tasks were given to learners. The files also provided evidence of the types of questions and the nature of written feedback given to the learners. Learners' workbooks provided evidence of the types of daily written assessment tasks, how frequent these tasks were given to learners and the nature of the written feedback given to the pupils. Learners' workbooks also showed whether learners were given direct advice on how to improve by giving them an opportunity to do corrections.

Document analysis helped to develop and substantiate themes that arise from interviews and observations. Themes that emerged from interviews were used as a framework to analyse documents.

4.7 DATA ANALYSIS

In this section I first outline the steps involved in the data analysis processes of the study and show how I worked with the data (Holliday, 2007) to arrive at the findings. Methods employed to analyse data are outlined and justified. In this study data-driven coding and theory-driven coding were conducted to analyse data (Braun & Clarke, 2006). Data-driven coding is also described as inductive or grounded coding which develops themes that depend on the data.

Therefore inductive and deductive thematic analysis were applied to analyse and to report Accounting teachers' understandings and practices of formative assessment. Data for the study were obtained from teacher interview transcripts from audio-tape recorded individual interviews, lesson observations and document analysis.

Using different data-collection methods resulted in a voluminous amount of data that needed to be managed and kept safely. The process started by organising all data into manageable formats to allow for easy access when needed. To facilitate this process, I began by labeling all tapes and opening folders for interviews and lesson observations. All data were computer processed and preserved electronically, and files were secured with a password. Copies of documents that were to be analysed were filed and kept safely

Following the process of collection and capturing of data, data analysis, which is regarded as the most important research process, started. I started with grounded analysis where themes were allowed to emerge from the data. Thereafter *a priori* analysis was conducted by using pre-determined categories from the conceptual framework of formative assessment to make sense of the data sets. Data were then analysed in different levels.

4.7.1 Level one analysis

Level one analysis is divided into first and second step analysis. Step one is about familiarising myself with data and transforming data to written text by transcribing interviews and lesson observations. Step two is about generating codes from the raw data. Summarising and organising data was the first action in the initial step of the analysis process. The process of analysis requires that the researcher makes sense of the data by breaking it down and interpret its

meanings. Therefore to become familiar with the collected data I listened to all tapes several times. To make analysis more amenable, interviews and lesson observations were fully transcribed verbatim.

Pseudonyms (Zama, Mabhi and Lolo) were used during transcribing to identify each teacher's interviews. I started to make meaning of the data during the process of transcribing. While I was transcribing the interviews I started to learn more about participants' views from their responses. Watching and listening to the lessons while transcribing helped me to gain a deeper understanding of what teachers were actually doing in Accounting classes. After transcribing and typing interviews and lessons I started to read through data to familiarise myself with the data. While reading the transcripts, I was also checking them against the recorded tapes to ensure that they were the true responses of the participants.

The process of analysing documents started with a descriptive analysis of each document. Two sets of documents were analysed. The first set was teachers' master files and the second set was the learners' personal files and workbooks. These files displayed teachers' practices of assessment in Accounting. Analysis of these files also determines how teachers' understanding of assessment influenced their assessment practices.

Three teachers' master files were analysed. The documents that were reviewed from teachers' files were learning programme and work schedules, Accounting assessment policy, lesson plans, assessment tasks, marking guidelines and rubrics and mark grids. Learning programmes showed work planned for each quarter and work actually done weekly. Lesson plans showed how the lessons were prepared by teachers. This provided goals of the lesson, instructional procedures, assessment tasks and learning activities, types or forms of assessment and prior knowledge of learners. Accounting assessment policy provided assessment tasks and when these tasks were assessed.

The learners' personal files contained controlled tests, class tests, projects, written reports, presentations, controlled classwork and notes. Each file was analysed to determine the types of assessment tasks, when and how frequent these tasks were given to learners. The files also

provided evidence of the types of questions and the frequency and nature of written feedback given to the learners. Learners' workbooks provided evidence of the types of daily assessment tasks and the nature of the written feedback given to the pupils. The process of analysing documents started with a descriptive analysis of each document. Data from documents was then transformed to written text and analysed. Field notes were reviewed and transcribed after each school visit. After transcribing the field notes comments that were insightful and expressive were highlighted for inclusion in the final report.

During the first level analysis the data collected from interviews, lesson observations and document analysis were analysed individually to identify themes that emerged specifically from each data source. The second step in level one was to allow the themes to emerge from the data by applying grounded analysis. Coding was then employed to transform data and to assign meaning to descriptive data. According to Bailey (2007), coding is the process of organising large amount of data into smaller segments that, when needed, can be retrieved easily. Merriam (2009) sees coding as the process of reading carefully, through the transcribed data line by line and dividing it into meaningful units. This involved a process of going back and forth on the interview transcripts. I then read the transcripts a number of times in an attempt to make sense of them. Open coding was used to examine the data and label the individual code that emerged from the data. This process involves the analytical process through which concepts are identified and their properties and dimensions are discovered in the data (Strauss & Corbin, 1998). According to them there are different ways of undertaking open coding. I employed line-by-line analysis. This was done by examining each piece of text from the transcripts line-by-line to segment the data into units of meaning. Although it was time consuming a number of codes were generated in this initial coding process.

Coding was done manually while trying to identify key words or phrases in Accounting teachers accounts of their understanding of formative assessment. Therefore coding was done by hand when reading through each interview and lesson transcripts. Open coding was conducted after reading through the transcripts several times. I used different colours to code the data. Notes were written on the wide margin on the right-hand side of the page. As I became familiar with the data, it was easier for me to identify the units of meaning. Transcripts were highlighted to

identify units of meaning (Henning, 2004) that reflected ideas about teachers' understandings of formative assessment. The codes were selected and allocated to the units of meaning depending on what the data meant to me.

After transcribing all data, segments of data were coded. The aim was to identify themes across the categories within each set of data. Qualitative data analysis involves the inductive process of organising data into categories and identifying patterns among the categories (McMillan & Schumacher, 2001). During this process, units of meaning or codes that were found to be related in meaning were grouped together as categories or themes within each data. At the second-step coding, codes with the same idea were pulled together to construct initial themes.

Deductive analysis was also used to analyse data. Using the coding process to divide the data into categories and themes was informed by theory of formative assessment. Black and Wiliam's (2009) conceptual framework regarding formative assessment outlined in Chapter Two was used to gain deeper insight into the three Accounting teachers' understandings of formative assessment. This was done by re-reading the entire data set to identify themes using the conceptual framework. Meaning units were determined from long statements. Meaning units were thematised in relation to the research questions and conceptual framework. Concepts that seemed to relate to the themes were placed under the themes. This was also done to identify any data that might have been missed during the inductive coding phase. This process resulted in the emergence of new and existing themes.

After the themes had been identified, I had to consider how the categories addressed the critical questions of the study. Therefore, common themes were identified across all data sources. Comparisons of the themes across the sets of data was done to capture similarities and to make contrasts within each theme. This led to the development of themes which reflected Accounting teachers' understandings and practices of formative assessment.

Themes that emerged from different data sources were reviewed to identify the dominant themes across three data sets. Some of the themes from three data sets were renamed and others had to be collapsed into sub-themes as they could not stand as dominant themes. After crosschecking

for repetition and correlation these themes were summarised into ten dominating themes. These themes were further grouped into three key research findings which were regarded as broad themes. Black and Wiliam's theory of formative assessment and the data guided the process of identifying and the naming of the broad themes. All transcripts were revisited to refine the key themes and to highlight the relationship across the three sets of data. Each unit of data coded according to the particular category was organized within each cluster under the different themes. Other categories were revised and fleshed out by finding more units of relevant information.

These broad themes comprised teachers' conceptions of the discipline of Accounting, teachers' understandings of assessment as a pedagogical strategy and the influence of the teaching context on teaching, learning and assessment. These themes will be presented in chapters 5, 6 and 7 as key research findings.

4.7.2 Level two analysis

The final level of analysis is characterised by a deeper discussion of the three broad themes beyond the descriptive analysis with the aim of responding to the research questions and to provide synthesis of the findings

4.8 TRUSTWORTHINESS

Lincoln and Guba (1995) suggest trustworthiness, credibility and transferability as criteria of qualitative research. Case study as a form of qualitative research has its own way of judging or measuring the trustworthiness of the research. The interpretive researcher encourages varieties of data and different sources and analysis methods in order to strive for trustworthiness. The study relies on five research instruments. Although interviews were the main data collection tool, observations played a pivotal role in giving credibility to the views, perceptions, opinions and comments collected through interviews. Creswell (2007, p. 202) states that in "triangulation, researchers make use of multiple and different sources, methods, investigators and theories to provide corroborating evidence".

To overcome the biases that often come with single method, I opted for a research design that enable me to utilise different ways of collecting data on the same phenomenon, so that data collected using one instrument could be used to validate the accuracy of data gathered using another method (Cohen et al., 2007). Therefore information collected by means of interviews and observations was collated with other sources such as documents and post-lesson interviews.

4.9 ETHICAL CONSIDERATIONS

Within educational research, ethics is concerned with ensuring that the interests and well-being of participants are not harmed as a result of the research (Cohen et al., 2007). Other important ethical considerations according to Maree (2007), are the issues of confidentiality of the findings of the study and the protection of the participants' identities. The main aim of research ethics is protecting the participants from any harm.

Three types of harm that can be experienced by the research participants are identified by Sarantakos (2005), namely, physical, mental, and legal. During the process of research it is the obligation of the researcher to protect participants, within all possible reasonable limits, from any form of harm that may emerge from the research project (McMillan and Schumacher, 2010). In keeping with this principle, every effort was taken to ensure that participants were not subjected to any physical or mental harm.

McMillan and Schumacher (2010) indicated that researchers have a responsibility to protect the participants' identity from the general reading public. To adhere to this norm, participants were informed of their right to confidentiality and were assured them that information provided was to be kept safe and confidential. In order to ensure anonymity pseudonyms were used when referring to the participants and the school. Participants' identity remained anonymous and the information they provided is confidential and has been used for the purposes of the study only. Every effort was taken to make sure that the participants' rights to privacy, anonymity and confidentiality are not violated. Participants were assured that participation in the study was voluntary and they were free to withdraw.

Before starting with the data collection, I requested permission to conduct research from the Regional Chief Director of the Department of Education (KwaZulu-Natal), in which I specified the research site as Umgungundlovu District. I then sent a formal letter to the director of Umgungundlovu District requesting permission to do research. After having explained the purpose of the study, and the type of assistance that I needed from Accounting teachers, I was given a letter of access to the secondary schools in the district.

Gay et al. (2009) mention that the researcher should obtain informed consent by making sure that the participants enter the research with understanding of the nature of research. Research participants should also be informed of any possible dangers that may arise during the research process. Informed consent was obtained after explaining the nature and purpose of the research as well as assuring them of confidentiality and anonymity. Participants were also informed that participation in the research was voluntary. They were then asked to sign the letter of informed consent as a declaration of their willingness to participate voluntarily in the study. To safeguard the interests of the research participants, fieldwork was done during suitable times that still allowed participants to pursue their other daily activities.

4.9.1 Entry into the school

To prepare for the visits, I made telephone calls to the principal and to all the three Accounting teachers in the school. I described the study as well as the intentions to have conversations with them. I received positive verbal responses from the principal. All the identified teachers agreed to participate in the study. Having secured their verbal consent, I wrote a letter to the principal asking for permission to enter his school.

When I first visited the school, the Commerce HoD was approached and briefed on the research. He was requested to grant permission for access to the Accounting teachers. All Accounting teachers agreed to be research participants. The HoD was one of the research participants. I met with them individually and explained the details of my study. The nature of the data, the data-collection process, and how the data would be used, were explained.

4.10 LIMITATIONS OF THE STUDY

The main limitations of this study arise from its qualitative and interpretive nature.

The study is limited in the ways listed below mainly because of the inherent features of qualitative case studies:

- Case studies do not lead to statistical generalisations because of small samples that can lead to misleading results (Bailey, 2007).
- The study will focus on three Accounting teachers in one district and therefore cannot provide a valid basis for comparisons within the province. Dooley (2001) points out that the main aim in case study research is the quality of the analysis rather than the number of participants. Although the study is limited to such a small number of Accounting teachers, it will provide me with a much wider perspective of what is happening in general within the district in terms of teachers' understandings and practices of assessment. Findings will raise significant and very important issues and will be used to give theoretical insights which can be generalisable to other similar contexts within the district.
- The presence of me as a researcher and an Accounting specialist observing in the classroom may have affected the normal relationships, interactions and smooth teaching and learning.

4.11 CONCLUDING THOUGHTS

This chapter described and justified the choice of the research design and methodology applied in the study. This included sampling procedure and selection of the research site. The data-collection plan and data analysis method are described in great detail. Lastly, the issues of trustworthiness and research design limitations have been argued and justified. The next three chapters present the findings of the study.

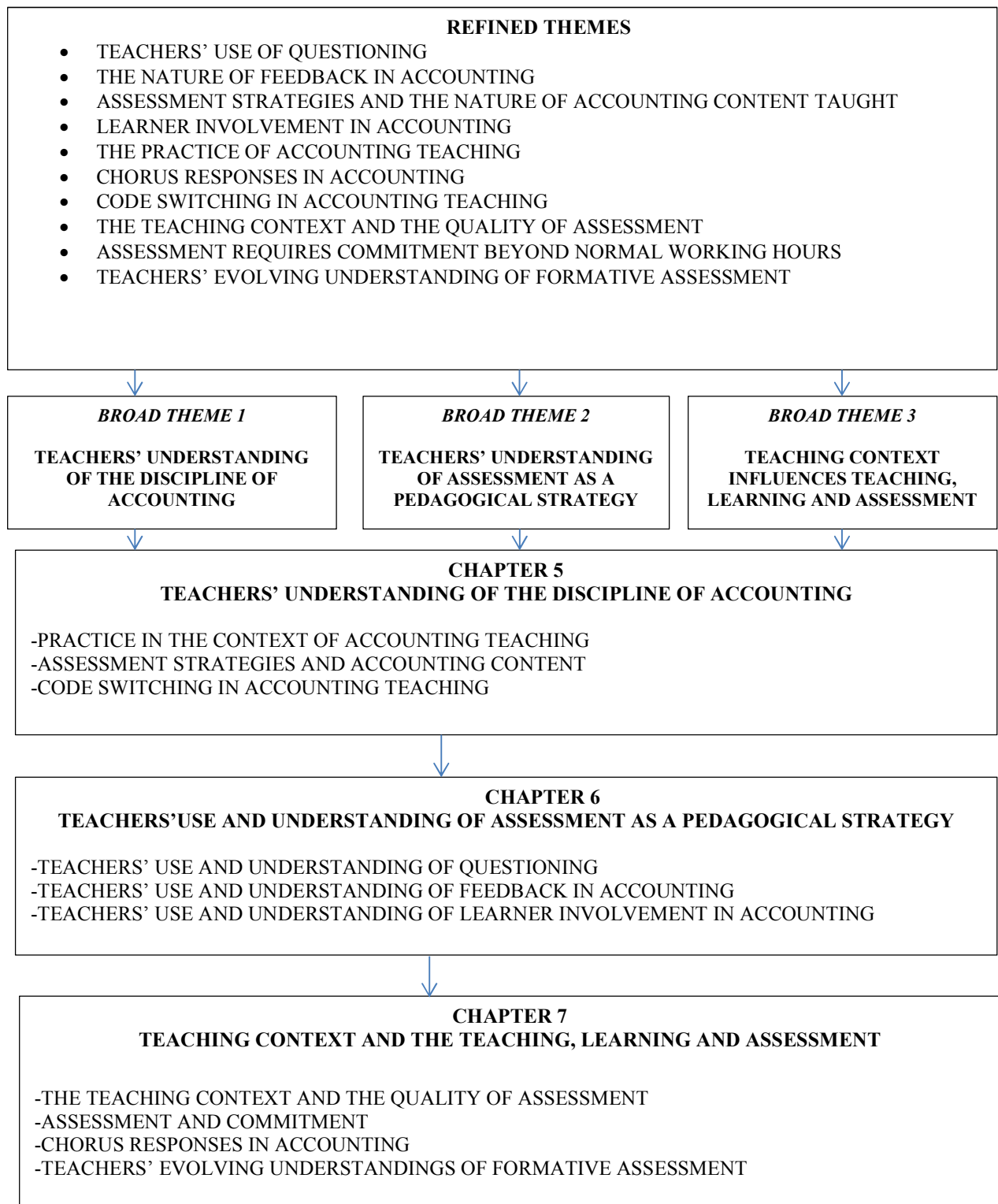
STRUCTURE OF THE DATA PRESENTATION AND ANALYSIS

The aim of this section is to provide an outline of the structure of the analysis chapters. Data analysis process was presented in chapter 4 (section 4.7). Three broad themes which emerged from the data as key findings will be presented in the next three chapters. Therefore these key findings will be presented in chapter 5, 6 and 7. Chapter 5 will focus on findings related to the notion of teachers' understandings of the discipline. Chapter 6 will discuss teachers' use and understanding of assessment as a pedagogical strategy. Lastly, chapter 7 will deal with teachers' responsiveness to the context.

Below is a diagrammatic representation of the data analysis chapters.

Figure 3: Diagrammatic representation of the data analysis chapters

A DIAGRAMMATIC REPRESENTATION OF THE FINDINGS CHAPTERS



CHAPTER 5

TEACHERS' UNDERSTANDING OF THE DISCIPLINE OF ACCOUNTING

5.1 INTRODUCTION

In the previous chapter the research design was outlined and appropriate methodological approaches were described. Approaches to in-depth data production processes and the methods employed to analyse data were outlined and justified. This chapter will focus on the teachers' conceptions of the discipline of Accounting. Three sub-themes emerged. The first sub-theme focuses on the practice in the context of Accounting teaching. The second sub-theme on which data will be presented and analysed focuses on how the nature of content influences teachers' assessment strategies employed in Accounting. Teachers' use of code switching as a means to access the discourse of Accounting will be discussed in sub-theme three.

5.2 PRACTICE IN THE CONTEXT OF TEACHING ACCOUNTING

This section presents and analyses data on the importance of practice as required by the nature of the discipline of Accounting. Independent practice includes all activities and assessment tasks that learners do outside the classroom on their own as homework.

Teachers acknowledged the crucial role that written work played in enhancing learners' understanding of new knowledge and to put what had been learnt into practice. They regarded daily written work as an essential form of assessment which they used to practice the new knowledge. They indicated that the nature of the discipline required frequent and consistent written applications and tutorial exercises. This frequent practice enabled learners to develop an understanding of the new concepts and application of skills. It provided artefacts that the teachers could use to ascertain levels of understanding with the view to diagnosing problems. These teachers saw practice as doing repeated written exercises. They felt that the mastery of skills and knowledge in Accounting comes from the written practice.

Zama believed that learning in Accounting occurred largely by practice. She felt that the direct instruction teaching method only would not work in a subject like Accounting but using this method, teachers have to create spaces for learners to practice what they had been doing in class:

“I cannot teach without giving them activities while explaining because Accounting is practical. For example if I am teaching Income statement, I have to give them work to do in class and at home to practice this Income Statement”.

Mabhi added that Accounting was a practical subject like Mathematics, therefore learners learn by doing regular application exercises:

“Accounting is more practical like Maths, it needs more practice. Therefore they have to work in class, at home and everyday for them to see whether they understand. (Mabhi)

Teachers felt that the more practice they give learners the more learners are likely to master the skills. Teachers believed that repeated exposure to Accounting concepts and problems can develop learners' competence and skills. Learners were given classwork and independent practice to give them opportunities to ascertain understanding and to practice what they did in class.

Teachers pointed out that learners had difficulty in understanding topics and questions which reflected solving problems of real-life scenarios in the Accounting world. Teachers said that learners struggle to apply their financial knowledge to analyse financial problems. This is reflected in what Mabhi and Zama said:

“They have to discuss, especially in questions like ethics and control and auditing where they have to solve problems. Their level of understanding in these topics is a problem because they have to give reasons. We give them more practice”. (Mabhi)

“In Grade 12 they are battling with the analysis of different sections. I normally give them more homework everyday because topics like Cash Flow needs more time. They have to interpret the statements”. (Zama)

Mabhi said that learners found it difficult and challenging to solve financial problems and to draw conclusions based on the analysis of the scenarios. For learners to understand the practical implications and value of the scenarios in Accounting, they were given activities to enhance the development of analytical skills. He believed that the only way that these skills are developed is by giving practice.

Zama said that when there was high level thinking like interpretation, this called for more practice examples. Because she cannot give practice in class, learners had to do it at home.

Teachers believed that because learners had difficulty in solving cognitively challenging exercises, they had to keep giving learners more practice. This practice was happening at home. They felt that learners were likely to master the skills and competence if they were given more practice. Teachers added that repeated exposure allowed further opportunities to develop higher-level skills.

Mabhi mentioned that learners who showed misunderstandings in basic skills and needed assistance were given extensive written work.

“This year in Grade 10, they were failing to record correct transactions in the correct journal because all transactions are together. I give them homework to do at home to practice what they were learning because they have to understand recording before we do ledger and other things. We do a lot of exercises and now they do not have a problem”.

Mabhi mentioned that for learners to develop and master basic skills like recording in Accounting, practice of such skills is very important. He could not move on to another skill within the topic before learners mastered concepts and recording which prepared learners for further skills in Accounting.

In addition to mastery of basic skills, teachers mentioned the importance of developing efficiency and accuracy in mathematical calculations.

“They use different formula to do calculations. Like when they want to find interest on Capital in Partnership. They do class work or homework everyday to give them more practice and to practice different methods to do calculations in Accounting”. (Mabhi)

“... there are lots of calculations. ... they are battling with problems which involve difficult calculations in Accounting. I also give them more work”. (Zama)

Mabhi mentioned that Accounting allowed learners to use different methods to get to the answer when doing calculations. However, learners do not acquire these methods at the same pace. Although different methods could be used, Zama found that it was still not easy for learners to work out solutions to complex calculations.

Apart from learning the content and procedural knowledge in Accounting, teachers also believed that in order for learners to manipulate Accounting concepts, theory and calculations there was also a need for learners to master calculation skills. Teachers mentioned that learners often struggle with mathematical calculations. Together with the procedures, teachers also felt that because mathematics is embedded in the nature of the discipline, the only way for learners to become competent is to give them many practice examples as possible.

Teachers saw a need for learners to master mathematical skills to be able to perform complex calculations in Accounting. However, Accounting teachers are saying that the curriculum is already so full that there is no space to meet and bring in the Mathematics teachers. The Accounting curriculum and content is so vast that they are uncertain as to whether teaching Mathematics is still part of what they need to be doing. This could be the result of the way in which the school is structured, which does not allow opportunity for the integration of Mathematics in Accounting. Subject groupings into different departments, the timetable and the curriculum are structured in ways that do not allow for integration. Although teachers are concerned about learners' difficulties in performing mathematical calculations, they are possibly

seeing the teaching of the mathematics skills as Mathematics teachers' responsibility. What they can only do to solve the problem is to give many practice examples for learners to master calculation skills.

Teachers used independent practice to review what learners did in the classroom by providing additional opportunities for learners to do their work independently at their own pace. This is what Mabhi said:

“They have to work in class, at home and everyday. I also want them to do their work individually for them to see whether they understand what I was teaching”.

Independent practice offered learners opportunities to improve by allowing them to review the topic on their own. Mabhi believed that giving learners additional work to do on their own at home, allowed him to ascertain whether learners had mastered the current knowledge before the introduction of further knowledge.

Lolo agreed with Mabhi:

“... I want them to do more work at home to practice what we were doing in class to check understanding. When they do homework they are learning, they have more time to work individually at home”.

Lolo assigned written work to ascertain learners understanding of what had been done in class. She believed that when learners did independent practice at home they extended the learning that took place in the classroom. What these teachers were saying was that this practice is so important, however, the number of hours in a normal school day and the normal classroom timetable in Accounting did not allow for this extended practice. For this to happen they had to find another place outside the school in a home context. They thought that one of the advantages with home context was that the learner was on his/her own allowing them to work independently.

Teachers expected that this practice happened at home. However, given the location of the school and the home background of the children (-namely a poor rural community), we cannot be

certain whether the home environment allows learners to do their work. Perhaps this signals the need for research into how children cope in a space where it is not conducive to do homework at home.

Furthermore, teachers believed that for learners to understand new knowledge, they had to do class activities to check understanding and give practice while the lessons were in progress. This is what Zama said:

“While teaching, I also give them short exercises or short parts of the exercise or activity to check understanding”.

During classroom interaction, learners were given short activities to check their level of understanding of what was done in class.

Projects, written reports and assignments were given with the aim of affording learners an opportunity to do research and to engage with real-life problems. Teachers further stressed that although such tasks were for reporting purposes, they were given to create opportunities for further learning and to expand learners' Accounting knowledge. Learners were asked to do assignments where they were expected to search for information. This view is supported by Zama:

“I also give them projects and assignments because their marks are recorded and form part of their final mark. Another reason for giving them assignments is to teach them how to do research... and to add to their knowledge in Accounting by giving more practice”.

Teachers viewed projects and written reports as forms of assessment which enable learners to practice and apply the acquired skills. Teachers felt that such assessment tasks allowed learners an opportunity to research and discover new information by themselves. They also indicated that assessment through projects gave learners an opportunity to explore topics deeper. Such assessment tasks were given to teach learners how to do research and to solve unfamiliar problems so that they could acquire and increase Accounting knowledge.

Teachers believed that practice took two forms. Regular and daily practice of the new short concepts and the skills happened by giving class work and independent practice. Short pieces of work were assigned to learners to give frequent practice. Cumulative skills were tested by giving projects and assignments.

What is evident from the findings is that although teachers were concerned about the mastery of higher-level skills, review of the actual lessons did not reveal any deep insights into how they could translate these strategies into practice. They seemed to be struggling to demonstrate any kind of sophisticated way in which they can create opportunities for learners to acquire those skills apart from simply saying that they need more practice.

5.3 ASSESSMENT STRATEGIES AND ACCOUNTING CONTENT

This section explores how teachers' conceptions of the Accounting curriculum influenced teachers' engagement with the content.

Teachers mentioned that the type of assessment task assigned to learners and the level of classroom interaction depended on the content that they taught. This is revealed in what Mabhi said:

“The content of the topic will tell what and how to ask the question. In Grade 10 I am teaching journals and posting. They are recording transactions and posting to the ledger. I cannot ask them to analyse and interpret the journals or ledger before they understand recording and posting. They are still learning the ledger and posting”.

Mabhi revealed that the questions that he asked to assess learners were guided by the content that he was teaching. He mentioned that he could not ask questions which required learners to use analytical skills because learners had to master the basic content, like concepts and recording of financial information. For Mabhi, development and understanding of the basic skills was important to prepare learners for cognitively demanding content.

Mabhi linked the type of questions he asked to the grade he taught:

“Like in Grade 10 you will find that most of the questions are usually in lower and middle-order because all topics we do in Grades 11 and 12 start in Grade 10”.

Mabhi regarded the content he taught in Grade 10 as forming the basis for content to be covered in higher grades. He felt that the subject of Accounting required that learners master basic concepts before introducing challenging concepts and skills. Mabhi was concerned about learning of foundational concepts. He believed that he asked lower-order questions because of the process of building this foundation. This is evident in his lesson in Grade 10:

Mabhi: *...transactions are entered in what? Where do we enter transactions?*

[Waiting for the answer]

Learner 1: *Subsidiary Journal*

Mabhi: *Where do we enter a transaction before it is recorded in a journal?*

Learner 2: *Source document.*

Mabhi: *So we enter a transaction on the source document also on daily basis. For instance if you bought equipment for cash, this will be entered in which source document*

Learners: *Cheque [in chorus]*

Mabhi: *Cheque counterfoil. You record that on cheque counterfoil because we are buying so we have a cheque counterfoil then we file for cash. Then we record on what? The business enters this in a document and where do we record it?*

Learners: *CPJ*

Mabhi: *CPJ is a subsidiary what?*

Learners: *Journal [learners are completing the sentence, learners are given a clue].*

Mabhi: *We record in a subsidiary journal on daily basis.*

As shown in this extract, Mabhi used questioning to remind learners about the new topic. This was seen in Mabhi's lesson where he was reviewing the Accounting cycle.

Here questioning served what may be seen as a superficial low-level function and was designed to elicit low-level recall. Instead of ascertaining learners' deep understanding about the new knowledge, low-order knowledge based questions which focused on recall of facts were asked. Such questions required learners to recall information from previously taught lessons. Teachers asked lower-level questions with pre-determined answers to assess the learners' ability to remember Accounting concepts and the principles. Such questions required factual knowledge recall of Accounting basic foundations of recording. The scaffolding provided by the teacher was at a very rudimentary, low-level, which demonstrated very low competence with regard to the type of questions. The cognitive level of learners' responses involved in answering these questions was relatively low.

On the other hand, in higher grades Zama asked complex and challenging questions because topics covered tended to be more challenging compared to lower grade topics. This is what Zama said to support this view:

"... It depends on the content that I am teaching that will allow me to ask a question that creates opportunities for dialogue. In Grade 12 I normally ask questions where I want them to debate issues and problem solving when I am teaching topics like ethics, control, auditing and financial statements".

What Zama said was evident in her lesson in Grade 12. There were instances where learners were encouraged to use critical thinking skills to apply their new and prior knowledge to unfamiliar situations. There were cases of extended discussion where learners were sharing their thinking in groups and asked to further expand on their responses. Zama also built on learners' responses to extend their understanding to higher levels. Learners were encouraged to construct their own interpretation and ideas and therefore challenged to expand on their ideas, to provide supporting evidence to determine whether an argument is reasonable or not.

Zama: *Question 2.1 What action can be taken against members who do not comply especially in respect of telephone calls, so now no personal phone*

calls are allowed so what if a staff member make a personal cellphone call, what must be done? Ok discuss with your partner.

Learners: *[talking or discussing in groups or with partner]*

Zama: *What must be done?*

Learner 1: *I can say you can deduct his or her salary, if it is discovered that somebody is still making private calls, they must deduct the salary.*

Zama: *Xolisile [learner's name] what do you think should be done to the staff member*

Learner 2: *They should get a first warning.*

Zama: *First warning that is it. Why?*

Learner 2: *If he continues, then the business can deduct from his or her salary*

Learner 3: *Miss, I thinking, he or she must be fired, because he has broken the rules of the company, and when they were told about the rules he or she was there. When, when, the procedure about the phone calls was explained.*

Zama: *Ok. We are doing labour relations in Business studies, is that the procedure to just fire the person?*

Learner 3: *Let's say miss like if they say like this must not happen in the business and if you do it by force it means you are breaking the rules of the business. So you no longer our staff because you cannot, because you cannot do whatever they say you must do because you are a staff member. If you are a staff member you must follow the board members' rules. So he is fired.*

Zama: *I think you are over reacting. You cannot just fire a person.*

Learner 4: *No, if the person doesn't follow the rules, he did that to himself. He must follow the procedure of the business, if he doesn't he is no longer our staff member, he must go.*

Zama: *Ok, but is it procedural according to the labour law? You just fire a person.*

Learner 5: *No, he must be given written warning.*

Zama asked cognitively challenging questions to create opportunities for dialogue where learners were engaging each other in meaningful discussion. Dialogue which took place in Zama's class

revealed that Accounting was not fixed, as some issues were subject to multiple interpretations. She posed challenging questions that required learners to reason and exchange ideas. Zama allowed extended exchange of different views. The discussion was dominated by the learners. She was interacting with different learners and they were providing different answers, because the type of question challenged learners to assess the scenario and give their opinion.

For Zama, topics in higher grades provide opportunities for problem-solving skills. In these grades, learners were expected to use knowledge they had acquired in previous grades to analyse financial information. Zama believed that topics and the grade she taught allowed her to ask questions which engaged learners in discussion.

Accounting teachers further revealed that types of questions they asked depended on the skill these teachers wanted their learners to master. This is what Mabhi said:

“If I am teaching recording or ledger it is not easy to engage my learners into a dialogue. Like in Grade 10 if you are teaching accounting concepts and journals ... they have to learn the concepts before they record transactions and post to the ledger... most of the questions are low level”.

Zama added that:

“It is easy to engage Grade 12 in debates because they have to analyse and interpret in almost all topics. They are expected to use their knowledge to comment, give reasons for their recommendations, give opinions, give advice and solve problems especially in Companies and Cash Budget”.

Mabhi indicated that the learners had to master basic skills, like recording, in order to be able to apply these skills to more demanding tasks. He felt that it was difficult to ask questions that engaged learners in discussion if learners were still learning basic skills. He believed that learners had to master Accounting concepts in order to develop procedural skills. Since they still had to comprehend these concepts, they were asked recall questions.

However, Zama mentioned that in higher grades it was easy to engage learners in discussion because they had to acquire critical skills. The way in which Zama engaged her learners with the content depended on the skill that she wanted them to acquire. She assigned assessment tasks which afforded learners opportunities to develop analytical skills used to analyse and interpret financial information to solve financial problems. Such skills required learners to apply knowledge they acquired in lower grades. This is evident in the following extract from her lesson where learners were asked to defend their solutions. Learners were analysing a scenario on the analysis and interpretation of a Cash Budget. They gave different answers and were asked to give reasons to support their answers.

Zama: *We are on number 6. You are given the figures below. Explain what you would say to Duzi who is the owner of a business about each of the following items at the end of October. Comment by quoting the figures and give advice. Let us start with telephone. Budgeted amount is R1100 and the actual amount is R2800. What can you say about telephone?*

Learner 1: *Actual is more than budgeted.*

Zama: *Why? What can you say about that?*

Learner 1: *They are overspending. Telephone was used more than in other months.*

Learner 2: *No. They are not overspending.*

Zama: *Why do you say that because budgeted are more than actual figures?*

Learner 2: *The business is selling furniture and during October more people want to buy because they know that they are going to get bonuses. They are making calls to their old customers informing them about special offers for the end of the year.*

Learners gave different answers which were justified by their reasons based on their analysis of the financial information in the Cash Budget. Learners were engaged in a reasoned argument where they had to explain and extend their thinking by expressing their own opinions and advice. Thus, the development of critical skills allowed learners to engage with the content, and encouraged them to give their views and to argue their points. Their responses were based on their understanding and interpretation of the scenario.

Accounting teachers tended to link complexity of content to cognitive demand. They believed that content in Grade 10 focused on lower-order cognitive levels. As a result, content was not suitable for the analysing, evaluating and creating levels. The finding of the study was that teachers believed that the nature of the content, especially content at a lower-level, did not lend itself to higher-level cognitive assessment.

Teachers revealed that the level of challenge of questions they asked depended on the level of complexity of the topic they taught. They further added that the level of complexity of the content determined strategies used by teachers during interaction in class. This is confirmed in what Zama said:

“In Grade 12 we were doing Cash Budget and Cash Flow Statement and now we are doing Manufacturing. We started with what they did in Grade 10 and 11 and more questions were lower and middle- order. After that all questions were higher-order because we were analysing the statements. There were problem solving questions in every exercise”.

In introducing the topic, Zama started by asking learners to recall knowledge on Accounting concepts and application skills. She said that she asked such questions because of the level of complexity of the content in lower grades. Zama believed that complexity varies according to the depth of content covered in the topic, which she associated with the level of cognitive demand. The increased level of complexity of the topic across the grades is evident in what she said about first reviewing the content covered in lower grades before engaging learners with the challenging content in higher grades. Zama felt that the increased level of challenge allowed learners to build on the foundation laid in lower grades.

Zama added that she asked cognitively demanding questions towards the end of the topic. This is reflected where she stated:

“... But ethics is always at the end of topics. It means that I always ask open ended questions if I am about to finish the topic”.

Zama put greater emphasis on her interpretation of the curriculum and the way in which topics are sequenced in the curriculum. As a result, there were topics that she taught in isolation of others.

Mabhi further added that he usually asked lower-order questions at the beginning of the topic or while he was at the introductory stage of the topic.

“In Grade 10 I was introducing financial statements and the types of questions were lower and middle because the content was still easy:

In Zama’s lesson learners started by doing activities on the preparation of Cash Budget and Projected Income Statement. Towards the end of the topic learners were given real-life scenarios and a problem-solving question:

Zama: *Exercise 9.10. We are on number 5.
You are provided with a scenario from a Projected Income Statement. As the internal auditor you compare the following projected figures to the actual figures at the end of April. Provide FOUR comments that you would include in your internal auditor's report in respect of scenarios A, B, C and D below. Let's start with scenario A.*

Learners: [learners were discussing in groups]

The level of challenge in tasks that were set within the topic was evident in the increased level of difficulty of activities given on Cash Budget and Manufacturing in Zama’s class. From the above extract, learners were given scenarios where they had to analyse and interpret financial information by providing their views, supported by financial evidence.

Teachers believed that content in Grade 10 is less complex and therefore focused on lower-order cognitive levels. Such content was not suitable for analysing, evaluating and creating. According to teachers, complexity of the content determined the cognitive level of questions teachers asked in Accounting. However, curriculum documents themselves advocate for higher-levels of thinking, even in lower grades. Problem-solving skills can be applied in the context of most of the Accounting content but this depends on the scenario presented in an activity or a task.

In lower grades learners are introduced to foundational concepts and knowledge which they need in higher grades. This implies that the understanding of basic concepts results in competence that is, having the ability to perform appropriate procedures accurately and efficiently. Thus understanding of basic principles and procedures in Accounting serves as a solid foundation in accounting. Reasoning logically about scenarios requires learners to see the relationship between concepts and the application of the knowledge in unfamiliar situations. Therefore conceptual understanding and procedural fluency facilitate strategic competency which is important in solving unstructured financial problems. Without sufficient procedural fluency and deep understanding of basic skills in Accounting, learners are likely to have difficulty in deepening their understanding of Accounting scenarios.

The way in which Accounting curriculum is organised has caused teachers to teach topics in a linear approach because they want to cover topics as sequenced in the curriculum document. They think that because the content is located in lower grades, that it is not amenable to higher-order thinking questions. The curriculum policy has been framed and written in the way that allows topics to progress from Grade 10 to 12. Because of the sequencing of topics across the grades, teachers started to believe that the higher cognitive demand can only happen in the higher grade. Consequently challenging questions can only be asked in higher grades.

Teachers focused their teaching and assessment on the grade and content that they taught. This resulted in teachers teaching concepts in isolation without integrating related topics. Accounting teachers' over-reliance on the organisation framing of the curriculum caused teachers to teach topics in isolation as structured in the policy document. While the curriculum directives might have some impact on the process of learners acquiring conceptual understanding, it is not

sufficient to enhance deep quality understanding of the subject matter of Accounting, especially in lower grades.

5.4 CODE SWITCHING IN ACCOUNTING TEACHING

Teachers used code switching to gain access into the discipline of Accounting. This was evident in lower grades where teachers used the learners' native language to provide guidance and assistance in instances where Accounting language was not accessible to learners. This was evident in Mabhi's lesson, where he switched to mother tongue to assist learners in mastering the language of Accounting and to understand new content and concepts:

Mabhi: *Another principle is business entity concept. What do we mean by business entity? We separate what?* [Waits for the answer]

Learners: *[Murmuring]*

Mabhi: *In the business we separate the owner and the business. How do we separate the owner from the business?* [simhlukanisa kanjani]. [Uma I owner ithatha imali yebusiness eyisebenzisa ekhaya, sikwenza njani lokho]. *[If the owner takes stock or cash out of the business how do we treat that]* [Explains and repeats the question in isiZulu]

Learner 1: *Drawings*

Mabhi: *Drawings ok. Because now* [asisho ukuthi ucash] *[we do not say that it is cash]. We treat the money as drawings, ok.*

Mabhi: [Uma I owner yebusiness ithatha noma yini yebusiness kuba amadrawings]. *If the owner takes something from the business it will be drawings. We separate what the owner has privately from what he has in the business, so* [yikho sinama expenses nama drawings. Uma I owner ithathe istationery sithi amadrawings]. *(That is why we have expenses and drawings. If the owner took stationery, we call it drawings)* .[In-depth explanation and examples in mother tongue].

After waiting for an answer, Mabhi realised that learners had difficulty in giving the definition of the Accounting principles. In this case the learners' attention was directed to the new

knowledge by making use of code switching. In trying to emphasise and to clarify the meaning of the new concept, examples were given in learners' native language. There was further explanation and clarification of terms in mother tongue to increase understanding and the learning of new terms.

Teachers also repeated learners' answers to emphasise the important parts of the answers. Learners' responses were repeated and further explanations were given in mother tongue.

- Mabhi:** ... So now the example is, we paid for rent even for March but March does not belong to our accounting period. So do we add that amount or we subtract that amount? [Gives a clue]
- Learners:** Subtract [in chorus]
- Mabhi:** [Siyayikhipha lemali yangoMarch] [We subtract the rent for March] Why do we subtract March?
- Learner** (He is writing this on the board) *I: It is a prepaid*
- Mabhi:** *It is a prepaid income.* [Itenant ikhokhe kakhulu] [The tenant has paid more]. [Writing prepaid income on the board]. *So because March does not belong to our accounting period, ok. Please* [uMarch akayena owa kulonyaka]. *We are looking at the accounting period whether that amount belongs to that accounting period or not. Ok. We call this accrual principle ok.* [Writing the answer on the board]

From the above extract, the teacher repeated the answer in the native language through which he was trying to give meaning by making use of a repetition technique. After repeating the answer in mother tongue another question was asked building on learners' previous responses. The response was repeated and translated into the learners' mother tongue with the aim of emphasising the correct answer, thereby giving feedback which was understood by all learners.

Teachers indicated that in Accounting learners struggled to answer questions which required interpretation of complex financial problems due to their lack of understanding or through their inability to frame appropriate responses. They felt that language was a barrier in learning such

content. This resulted in poor performance in learners. In trying to direct learners' attention to the important information while making meaning clear, teachers used code switching as a tool for increasing understanding of Accounting terms. This is what Zama and Lolo said:

"I use simple English, rephrase my questions and try to use or ask the same question in different ways so that they understand the question. Some learners are willing to try, that is why we end up using both English and Isizulu for them to open up". (Zama)

"... the problem with higher order questions is the language. They do not understand the requirements of the question. What is the question asking them to do is a problem. We try to explain in English and Isizulu for them to understand". (Lolo)

Learners found it difficult to interpret questions where they had to apply their financial knowledge to solve unfamiliar problems. Although teachers gave an impression that they view language as a major problem in interpreting complex concepts, they addressed this problem by engaging in code switching to clarify content and questions.

In Mabhi's class learners had difficulty in interpreting questions. He had to repeat the question and rephrase it in mother tongue. Clues were also given in learners' native language in helping them to make sense of the question:

Mabhi: *What is a trading stock deficit?*

Learners: *Murmuring*

Mabhi: *So again we can have the returns, debtors can return goods to us and we can return to our creditors. Our balance brought down. Let's suppose our trading stock is R500.*

Learners: *Yes*

Mabhi: *What do we mean now by trading deficit, [Yenzeka nini] [when does it occur] or how does it occur [inini lapho sithi sine deficit khona] When do we say there is a deficit ...when do we say we have a deficit? Our balance is showing that our trading stock is R500.00 when do we have a deficit?*

[ubona kanjani ukuthi une deficit. Or umane u guise nje uthi ok ngoba I account iwu R500 then ngine deficit. Yini oyenzayo ukuze ubone ukuthi une deficit or surplus]. *How do you know that there is a deficit or do you just guise? What do you do to see whether you have a deficit or a surplus* [repeating the question, rephrasing, giving clue and explaining in mother tongue].

The teacher switched to mother tongue to resolve and clarify confusions and misunderstandings that learners had with the question. While clarifying the question further explanation was given in learners' native language in trying to direct learners' attention to the important section of the question. In this way code switching was used as a tool for increasing interpretation and understanding of the requirements of the task.

What was revealed during classroom observation was that in Grade 12 lessons Zama allowed code switching to encourage discussions and dialogue among the learners. During group discussions learners got an opportunity to actively involve their peers and began to speak and express their ideas in their native language. They were arguing and sharing their thoughts and alternative ideas. They were able to explain and justify their thoughts while making connections from their language to Accounting language. This afforded learners an opportunity to contribute to the discussion.

Because Accounting has its own unique concepts for which there is no equivalent in isiZulu, code switching was used as a means to access the discourse of Accounting. It appeared that code switching was used as a transitional strategy to acquire coherence in the disciplinary knowledge. In instances where teachers felt that there were gaps in learning because of failure to access Accounting language, support and guidance was given by code switching. On the other hand, in Grade 12 learners switched to mother tongue when trying to understand and make meaning of cognitively demanding Accounting concepts and processes involved in solving unstructured problems. What was evident in the lessons was that in lower grades teachers resorted to code-switching to help learners make meaning and they weaned learners off it in Grade 12.

5.5 CONCLUDING THOUGHTS

In this chapter I discussed the first broad theme which comprised three subthemes. Therefore the chapter highlighted the importance of practice in enhancing the learning and understanding of different skills in Accounting. The chapter looked into the influence of the complexity of the content taught in Accounting at different levels in determining the level of challenge of the questions and the assessment activities assigned to learners. This was also a response to the teachers' understanding of the cognitive demand of the subject content knowledge of lower as opposed to higher grades. Teachers' use of code switching to gain access to the Accounting discourse was also discussed. The next chapter describes teachers' understanding of assessment as a pedagogical strategy.

CHAPTER 6

TEACHERS' USE AND UNDERSTANDING OF ASSESSMENT AS A PEDAGOGICAL STRATEGY

6.1 INTRODUCTION

Chapter 5 provided data and analysis as related to the first three themes which were about teachers' conceptions of the discipline of Accounting. This chapter describes teachers' understandings of assessment as a pedagogical strategy. It will discuss teachers' use of questioning in class. The nature and the types of feedback provided to learners will be examined. The chapter also looks into how teachers involve learners during the process of teaching and learning to take responsibility for their learning and the learning of their peers.

6.2 TEACHERS' USE AND UNDERSTANDING OF QUESTIONING

This section explores teachers' use of questioning during classroom interaction.

Teachers used questioning in different ways and for different purposes. The data drawn from three sources, namely- interviews, observation of lessons revealed how teachers used questioning. Teachers' responses revealed that they saw questioning as an important strategy in teaching. They also stated that from their experience they continuously generated questions. This was in response to learners' needs. Responses also revealed that they used questioning to engage learners in discussion. Teachers prepared questions they considered important to stimulate different aspects of the lesson.

Teachers indicated that in their planning of lessons, they prepared questions that they were going to ask before they started teaching. They questioned learners at different points of the lesson to determine their knowledge of work covered in previous grades. They stated that this helped them to elicit learners' prior knowledge. This is evident in the following response to the question by Zama:

“When starting a new chapter I assess them to check what they did in other classes. Like when doing Manufacturing in Grade 11 I start by asking questions or give them a short activity in concepts for Grade 10”.

This is further supported by Mabhi and Lolo:

“I believe you cannot even start to teach without checking what your learners know. So before you start the new topic you have to find out how much of that topic they know. I have to know about those who are ready for the new topic. It is wise in other Grades to always check learners’ previous knowledge and to remind them about work or what they did in previous grades in order to prepare for new topic”. (Mabhi)

“Sometimes I assess them to find out what they have done from previous classes. In Accounting it is important to get what they did in other classes before you start the topic”. (Lolo)

Zama mentioned that she asked questions to determine learners’ prior knowledge about the new topic. She gave examples of the kind of processes and specific topics that are taught across the grades to show the importance of previous knowledge. Mabhi felt that it was very important to establish what learners know about specific topics in Accounting. He acknowledged that learners were not the same and he was aware that in his class, learners came with different kinds of knowledge and backgrounds. He had to establish which of the learners have background knowledge of the topic. He valued this process of establishing learners’ prior knowledge. He was not only interested in establishing what learners knew but he also checked the depth of the knowledge. Although Lolo saw the nature of Accounting as a subject that required building on previous knowledge, she did not always determine what learners already knew about the topic.

Using questioning to establish the level and extent of learners’ previous knowledge was evident in Zama’s lesson in Grade 12. For instance, Zama started her lesson on the Cash Budget by asking questions to ascertain learners’ prior knowledge on Cash Budgets. She introduced her lesson by checking and reminding Grade 12 learners about what they did in previous grades:

- Zama:** *We are now doing a Projected Income Statement and the analysis of a Cash Budget. Let us start by what we did in Grade 11. What is a Cash Budget? Why does the business have to do a Cash Budget?*
- Learner 1:** *It is when the business budgets for cash that will be used may be in 3 months or in 4 months.*
- Zama:** *What are you saying?*
- Learner 2:** *It helps the business to see how much cash they will receive or pay.*
- Zama:** *How do they know that, for example, stationery for R2000 will be bought?*
- Learner 3:** *We use amounts from the previous months.*
- Zama:** *Yes. In other words we use actual amounts to get budgeted amounts. For budgeted sales, what do we mean by the budgeted sales, budgeted sales?*
- Learner 4:** *It is estimated sales.*
- Zama:** *How do they arrive at the budgeted sales? Estimations are based on what?*
- Learner 5:** *They look at the actions of the customers.*
- Zama:** *Very good they look at the actions, ok, actions of the customers [writing on the board] so we call that the trends. They look at the trends.*

The focus was on whether learners could remember the previous knowledge. An activity was given to remind learners about what they did on Cash Budget in previous grades. This also revealed her knowledge of how topics progressed across the grades. Although the focus was on establishing what learners knew about Cash Budget, what was evident was the use of questioning to allow a number of learners to respond within a short time period. Learners' answers revealed their understanding of the concept, Cash Budget. They provided long answers. In this way, questioning was used as a very effective teaching and learning strategy and as a form of formative assessment.

Teachers further added that they used questioning to ascertain learners understanding of the new knowledge. They pointed out that information gathered through questioning helped in determining learners' level of understanding of what had been learnt in class and their problems during the lesson. This is what teachers said:

“The purpose of teaching is for the learners to understand, I cannot carry on teaching without assessing them by asking questions all the time to make sure they understand. To involve learners in the lesson helps them to understand the lesson better. I always teach by asking questions”. (Zama)

“I keep on asking them the questions throughout the lesson to check if they understand. There are questions that are planned to check understanding while I am teaching. After explaining something I ask a question or ask the learners to do calculations”. (Mabhi)

“I use question and answer to check whether they are with me and to give them short exercises or short parts of the exercise or activity to check understanding. Sometimes I ask them to do calculations while I am teaching”. (Lolo)

To Zama, teaching was about helping learners develop understanding. She said that she used questioning as a teaching strategy to help learners understand new concepts. She valued the process of asking questions during the lesson to ensure that learners took part in the learning process. Mabhi said that he asked questions throughout the lesson to ascertain learners' understanding. He said that he prepared questions which he asked at different points in the lesson to continuously check learners' understanding. Lolo did not only use questioning to assess learners during the lesson but she used class activities to check learners' understanding.

There was an instance where Mabhi was asking questions to review previous lesson on the principles of Accounting. Although learners had difficulty in responding, Mabhi did not provide them with answers. Instead he led learners to the answer by repeating and rephrasing the question and giving clues while waiting for the answer:

Mabhi: *What do we mean by business entity? Business entity concept. What is business entity concept? When we talk about entity concept, we separate what? [Repeating, rephrasing and giving a clue]*

Learner 1: *We separate owner and the business*

- Mabhi:** *We separate owner from the business. Good. Give me an example. How do we separate owner from the business?*
- Learners:** *Murmuring [discussing with partners]*
- Mabhi:** *How do we separate owner from the business? How do we do that, separate the owner and the business?* [Repeating and rephrasing the question]
- Learners:** *Murmuring and discussing.*
- Mabhi:** *Ok. What do we mean by the business entity? What do we mean by separating the business and the owner?* [Rephrasing, giving a clue, still waiting for the answer]
- Learner 2:** *The owner is not allowed to take the money, stock or other assets out of the business.*

Mabhi asked the same question differently to clarify the question and for learners to recall the expected response. He asked another question building on their previous responses. This focused the learners' attention on the question and the information needed to answer the question.

Teachers revealed that learners were asked questions to summarise and review the lessons in order to determine their readiness to proceed further. At the end of the lesson, teachers asked questions to check on the learners' acquisition of the new knowledge. Teachers also mentioned that questioning helped them to determine whether learners were ready to progress to the new topic. Zama revealed that questioning helped her to identify the learners who needed remedial work. She added that she would repeat some of the aspects of the lesson that pupils appeared not to have understood. This is what she said:

"I also ask them questions at the end of the lesson ... to see if there are any misunderstands or not. If most learners do not get correct answer for that question ... it means that they did not understand the concept. I have to use different strategies".

Zama used questioning to diagnose learners' problems in acquisition of new knowledge. She believed that if learners showed misunderstandings, it means that there might be content which

might not have been addressed adequately. In such instances she said she did not continue with the topic instead she used other strategies that would assist in learning the new content.

Mabhi asked questions to probe learners' existing knowledge of year-end adjustments. He introduced his lessons by reviewing the previous lesson with the intention of determining learners' readiness for the next lesson:

Mabhi: *So now we have a new expense [ebesingayazi] (which we did not know of before), so if we debit trading stock deficit, which account is credited?*
[Waiting for the answer]

Learners: *Cost of sales...trading stock* [learners are giving different answers]

Mabhi: *No no... trading stock ok. So we said our assets have a debit balance, why now our trading stock is credited? Our actual stock now will be credited. Why are we now crediting our trading stock? Why now we are crediting it?* [Give the answer and ask the question, repeats the question].

Learners: *Decreasing...it is lost* [Few learners giving different answers]

Mabhi: *It is decreasing ok.*

Learners: *Yes*

Mabhi: *So now we are reducing our trading stock. Do you understand this? Any question on this?*

Learners: *No... Yes* [few learners say yes] [learners show misunderstandings]

Mabhi: *So we said at the year- end we have our trading stock account showing that our balance is R15600.*

Mabhi: *Ok. We did the physical stock checking. [Nithe anizwa] (You said you do not understand). Now listen carefully. Our Balance is R15600 but when we count the stock. When we actually counted the stock we found R14800. So there is a loss here. Some stock for R800 has disappeared. [Kusho ukuthi I wrong lento esiyibona lana]. This means that what we see here is wrong. We have to reduce this R15800 by R800. That is why we say that we have a loss of R800. [kukhona isitock esingasazi ukuthi sishonephi]. (There is stock that is missing). Now we have a loss which is called*

trading stock deficit. We must change we must make an adjustment. We debit trading stock deficit which is an expense. And we credit trading stock. My question is why now we are crediting trading stock.

While the teacher was asking questions to review the previous lesson and to make links between the previous lesson and new lesson, he learned more about his learners' level of understanding of the new knowledge introduced in the previous lesson. Learners' difficulty in responding gave an indication that there were gaps in previous knowledge. Mabhi continued to ask questions on the previous lesson while providing further explanation. Because Mabhi's questions required learners to provide specific answers, questions could not help in probing and extending the learners' knowledge and understanding. Instead he had to give further explanation.

What appeared from teachers' responses was that questioning was used during the lessons for different purposes. Teachers mentioned that they used questioning to establish learners' prior knowledge. They acknowledged that learners were not the same and they were aware that in class, learners came with different kinds of knowledge and backgrounds. Therefore they had to establish which of the learners did not have the background knowledge of the topic. Questioning was also used to ascertain understanding and problems in acquisition of the new knowledge. Teachers believed that if learners showed misunderstanding, it means that there might be content which might not have been addressed adequately and more time was needed for remediation. Teachers valued the process of asking questions during the lesson to ensure that learners took part in the learning process to develop understanding. They said that they used questioning as a teaching strategy to help learners to understand new concepts. During this process they used questioning to allow a number of learners to respond within a short time period.

6.3 TEACHERS' USE AND UNDERSTANDING OF FEEDBACK IN ACCOUNTING

In this study, marking refers to the whole process where solutions to questions are provided and learners correct their work. In Accounting, learners use workbooks (special answer sheets) to do their daily activities.

What emerged from the data was that for teachers the importance of giving feedback was to help learners to identify their mistakes. Teachers mentioned that feedback helped in clarifying misunderstandings by informing learners about what needed to be improved and by providing information on how to make improvements. Mabhi indicated that feedback helped weaker learners to identify their mistakes. While giving feedback he identified learners who needed assistance and created time for further explanation. This was evident in what Zama and Mabhi said:

“Feedback enables learners to see where the problem is and where they are lacking. When you tell them that I was expecting this answer, it makes the learner aware of certain things before answering a question”. (Zama)

“... after marking or while they are answering questions in class I give them feedback so that they know whether they are wrong or right and for them to make relevant corrections. Especially for those who are having problems, feedback helps them to see where they went wrong. By giving feedback you also see and assist those who need help and spend more time explaining to them”. (Mabhi)

Teachers believed that feedback provided both learners and teachers with information about learners' level of understanding. Teachers felt that it helped them to use that information to adapt teaching and learning. Teachers said that they used feedback to provide information about the learners' mistakes and how to correct them. Feedback helped the teachers to diagnose where learners went wrong. In this case Mabhi was doing two things. He was using feedback to check whether learners actually knew what they were learning in class. He was also using feedback to further their understanding for learners to work out or to learn the correct process.

The way in which teachers used feedback indicated that they used assessment for two purposes. It indicated the purpose of assessment as 'assessment *of* learning' and 'assessment *for* learning.' The process of giving feedback allowed Mabhi to identify learners who needed assistance and deeper explanation and allowed him to focus his individual attention on them.

Zama stated that learners gave wrong answers because of their misinterpretation of the questions:

“Feedback helps learners to try and understand the question because not that the question is difficult but when you give feedback they know the answers but misinterpreted the question because there are words which are difficult in Accounting and those words affect the whole sentence then the learner because he/she doesn’t understand that word the whole question is not understood. Then when you tell the learner what was expected you will find that the learner knows where he or she misinterpreted the words”.

Zama mentioned that in a subject like Accounting, learners misinterpreted the questions because of lack of understanding resulting from the unique terminology of the subject. Feedback should not only be related to incorrect answers but is also important in providing learners with skills to analyse questions and particular words in a question. She knew that some of her learners would have difficulties even before they answered the question. The first line of feedback for this teacher is to get learners to understand the requirements of the question.

For Zama, feedback was about accuracy and diagnosing what is required to answer the question. She believed that identification of new or key words was crucial because if the learners did not understand the meaning of these particular words correctly, they were likely to misunderstand the meaning of the whole questions. Zama was the kind of a teacher who provided feedback not on the answers but on the requirements of the questions. She encouraged learners to focus their attention on the task requirements, rather than on getting the answer right. Therefore seeing the purpose of assessment as ‘assessment *as* learning’.

What emerged from the data was that for teachers the importance of giving feedback was to help learners to identify their mistake. It was therefore important to give learners time to use the feedback. Teachers mentioned that feedback helped in clarifying misunderstandings by informing learners about what needed to be improved and by providing both learners and teachers with information on how to make improvements. While giving feedback learners who needed assistance were identified and time was created for further explanation. Accounting uses unique jargon, and teachers believed that identification and clarification of those complex terms

was crucial. They believed that if the learners did not understand the meaning of these particular words correctly, learners were likely to misunderstand the meaning of the whole questions. Therefore they provided feedback not on incorrect answers only but on the requirements of the questions.

What was evident from teachers' practices and responses was that teachers used different forms of feedback to help learners to identify and correct their mistakes. This can be seen in the next discussion.

6.3.1 Verbal feedback

Teachers indicated that marking of classwork was done in class immediately after learners had finished the writing activity. Independent practice was marked the following day in class. Before providing solutions, teachers started by checking whether learners had complied with the homework expectation and had attempted the task. This is reflected in what Zama said:

“If it is classwork I check their work while they are writing and explain to those who need help. If there is enough time, we mark that together in class. For homework corrections are done the following day while learners are marking their workbooks. I always start by checking whether they have all done their work. We mark homework together in class”.

Before providing solutions, teachers start by checking whether learners had actually performed the homework task as set. While learners were working, Zama could do a number of things. She could observe learners, provide assistance, and walk around marking and checking their work. However, as an Accounting teacher she was constantly faced with this time pressure and only if there was enough time did they mark together as a class. She valued working with the whole class to assess the work and provide the solutions.

Teachers revealed that giving feedback on classwork and independent practice was a shared responsibility. It was the learners' responsibility to write solutions on the board while their teachers were checking and marking workbooks. Teachers only helped if learners needed assistance. This is reflected in what Zama and Lolo stated:

“I ask one learner to facilitate the marking. He or she writes corrections on the board and others give the answers. It helps them to see how much they know and where they went wrong. If there is a problem I have to stop marking and continue explaining that when I intervene”. (Zama)

“During marking and when they do corrections I ask them to do corrections on the board while others are giving answers. I only intervene if there is a problem”. (Lolo)

Assigning the responsibility of providing solutions to the learners was evident in Zama’s lessons in Grade 12 where feedback was given in collaboration with the learners. The responsibility of giving feedback was shared among the learners and between Zama and the learners. Learners were randomly chosen to record solutions on the board while other learners gave answers and wrote the correct answers in their exercise books. Other learners called out answers while one learner captured these on the board. Sometimes learners took turns to record solutions on different questions on the chalkboard. While learners did corrections, Zama continued with marking and only helped if there was a need:

Zama: *Let’s put the total, Maphumulo you are going to do the sales.*
Zama: *How much are the sales* [learner who is writing is waiting for the answer]
Learners: *279 000 sales* [one learner adds total sales on the board]
Zama: *So for December*
Learner 1: *117000 times 100 divide by 200 equals 58 500*
Learner: *What comes after sales?*
Learner 2: *Cost of sales*
Learner: *The amount?*
Learners: *31 000 times 200.* [In chorus]
Learners: *Yes write it under February.* [In chorus]
Learner: *How much is the total?*
Learner 3: *Total is 139 500*
Zama: *There is something missing on the cost of sales.* [Teacher is intervening].

Learners: *Brackets* [in chorus]

Learner 4: *All of them,*

Learner: *What do I write now?*

Learner 5: *Gross profit*

During this process of writing solutions on the board, learners were assessing and correcting themselves. This process allowed learners to discuss their work and to clarify misunderstandings as a class. In this way they had time to correct their mistakes and improve on their weaknesses.

Sharing the responsibility of giving feedback between teachers and learners was an important dynamic strategy that was happening in Zama's class. The teacher structured the lesson in a way that allowed for learners to control the feedback and correcting process in a communal or whole-class approach. While this was happening she spent individual time with some learners. The teacher was multi-tasking in a sense. She only intervened when the whole class discussion ran into trouble.

Zama structured the whole pedagogic experience in her lessons in such a way that it allowed learners to control the feedback to each other and at the same time she was able to do individual work. She was allowing this whole class discussion to happen under the leadership of one or two learners who led from the front of the class. She was working with two things at a time. She constantly moved between the individuals and the whole class. While she was working with the individuals, she was conscious of the whole-class discussion that was taking place. When the learners in the whole class discussion were experiencing difficulty, she stopped and moved from the individuals to the whole class to clarify issues for them. Once she had done that she moved back to the individuals to provide individual attention.

This is a special kind of pedagogical expertise or skills that this teacher had developed. She can juggle with these two very complex processes of giving individual and whole-class feedback simultaneously. While this is happening she maintains order in the classroom.

There were occasions where learners were observed while doing activities in class. Mabhi and Lolo were teaching in small steps while learners were doing an activity. Activity was done step-by-step to show the learners the process followed when carrying out an Accounting procedure. Teachers moved around attending to individual learners' problems while learners were writing. Learners had an opportunity to ask for clarity while they were progressing with their activity. After each step of an activity feedback was given in class with the learners. This is evident in Lolo's lesson:

- Lolo:** *Ok let us quickly do exercise 9.6. We have to open membership fees, membership fees written off, income accrued, income received in advance and income and expenditure. Then I am going to mark after 2 minutes. I'm going to mark the balances brought down for accrued and prepaid.*
- Lolo:** [taking out the red pen] *Ok just open all your accounts, the balance brought down of accrued income and income received in advance. Once you finished, if you finished balance brought down just raise up your hand.* [Teacher is moving around checking while learners are writing]
- Learners:** *Paging exercise books* [discussing with partners]
- Lolo:** [Teacher is moving around helping other learners]

Emerging from the above extracts was that doing activities in class allowed the teachers to assess individual learners' understanding of the new knowledge. Teachers were able to identify those learners who needed further explanation to clarify their misunderstandings. Feedback was given to the individual learner and to the whole class. Because activities were done in class during the teaching and learning process, learners had time to use information from the feedback to correct their mistakes.

Teachers valued working with the whole class to assess the work and provide the solutions. While learners were working teachers could do a number of things. They could observe learners, provide assistance, and walk around marking and checking their work. Teachers pointed out that giving feedback was a shared responsibility. Teachers structured the feedback process by allowing whole class discussion to proceed under the leadership of learners while they were

working with individuals who had problems. Only when the whole class was experiencing difficulties, did the teachers move away from the individuals to work with the whole class.

What was evident was that teachers could give individual and whole-class feedback simultaneously and still maintain discipline in the classroom. During the process of providing solutions, verbal and visual feedback was provided while learners were writing corrections in their workbooks.

6.3.2 Written feedback

Teachers seemed to value giving verbal feedback. This is evident in learners' tests, assignment, projects and controlled classwork scripts where they used evaluative comments to give feedback. There were times where direct feedback was given by crossing out a wrong amount or word and providing the correct answer. Sometimes teachers provided indirect or coded feedback by identifying the error without giving the correct answer by writing 'accuracy, foreign entry or format'. Teachers stated that because solutions were given in class with learners, they put a mark on the correct answer and draw learners' attention to errors without correcting them. This is revealed in what teachers said:

"Sometimes I write the correct answer or just cross the wrong answer because I know that we are going to do corrections in class. We pay more attention on those questions where they performed badly". (Zama)

"I write the correct answer on top of the wrong one. There are cases where I mark the answer wrong or right and I know that I will explain more in class when doing the corrections with the learners. Sometimes I use those who understand to explain to other learners". (Mabhi)

"So when I am marking the test I used to mark it and then come back to class to discuss it with the class especially the calculations. I give them a chance to explain the problems they encountered with the questions". (Lolo)

Because of large numbers in classes, when teachers checked learners' work all they could do was to indicate by assigning a tick or a cross whether answers were correct or incorrect. They did not have time to give lengthy written explanations on the written work. What they did was to make a note of them and they brought them to the whole class. Teachers believed in giving feedback to the whole class. Although written comments which gave clarity on areas that needed improvement were not provided, feedback was given in class with learners. This is supported by Mabhi:

"I know that I will explain more in class when doing the corrections with the learners because it works in Accounting if they are all involved in doing corrections".

During the process of giving feedback learners were allowed to explain their difficulties with the questions and misunderstandings were clarified.

Learners' tests scripts and workbooks revealed that teachers used indirect feedback by identifying errors without giving correct answers. There were instances where learner's attention was drawn to the incorrect answer. Teachers indicated these by ringing or underlining errors. This was evident in written reports and projects. Direct corrective feedback was given in the form of ticks and crosses and total marks. This was found in controlled and class tests scripts. In Grade 12 Zama marked learners' workbooks by crossing out the wrong answer and writing the correct answer or the missing amount or word.

Teachers used evaluative feedback to praise learners for good performance, especially in controlled tests. Comments like 'well done, keep on trying or you are almost there' were written to encourage and motivate learners. Evaluative remarks such as 'good' or 'poor' were provided, without specifying the strengths or weaknesses and ways to improve. They also used non-evaluative comments such as 'come and see me, see me please' on the tests scripts to invite the learners to seek help. General non-evaluative comments were also written to remind learners to do corrections and to do missing work in the workbooks. This is revealed in what teachers said:

“If I see that the learner is trying, I write comments like ‘good attempt’ or just write ‘good work’. If I see that the learner has a major problem I ask the learner to come and see me”. (Zama)

“If the learner shows that he or she is good I write comments like ‘good or well done’. For those learners who show that they do not understand, I write on the scripts or exercise books to ‘come and see me’ or things like ‘you have to study or pull up your socks’.” (Mabhi)

Teachers gave evaluative feedback to encourage and motivate both strong and weaker learners. These evaluative comments were written without specifying the strengths or weaknesses and ways to improve. What was evident was that learners who performed badly were invited for individual feedback.

What emerged from the data was that teachers seemed to prefer giving whole-class verbal feedback. They gave feedback in the form of marks accompanied with simple evaluative comments. Although evaluative feedback did not suggest any ways of improvement, corrections were discussed in class where suggestions for improvements were given and learners had time to use that feedback. Direct and indirect corrective feedback was provided to identify correct answers and to direct learners to the wrong answers. They also used codes to direct learners’ focus to certain specific aspects of the task.

Questions in which learners performed badly were identified and areas of improvement were discussed in class where feedback was given verbally and visually to allow learners to think about it. On occasions where major problems with learners’ performance were identified, teachers preferred teacher-learner feedback to written corrective feedback. This provided learners with individual feedback and an opportunity for remediation.

6.3.3 Feedback on learners’ incorrect responses

Teachers used feedback to provide learners with support and to allow them to learn from their mistakes. They revealed that learners’ responses were very important because they indicated if

there were misunderstandings and misinterpretation of the questions. Teachers felt that both wrong and correct answers showed the learners' level of understanding. They expressed the fact that when doing corrections or while learners were answering questions in class they usually focused on learners who gave wrong answers:

"Let's say I ask questions about what I have already taught them and I find that they give me wrong answers. This means that there is a problem somewhere, where they didn't understand properly". (Mabhi)

"Wrong answers will tell that they are having a problem with the questions. It also helps you to see that the time I was asking that they didn't understand the question". (Lolo)

"Wrong answers can help in determining the misconceptions". (Zama)

Wrong answers helped teachers to diagnose learners' misunderstandings and to identify misconceptions. Besides providing the teacher with insight into the learners' level of understanding, wrong answers could cause teachers to adapt their lessons. Teachers believed that if learners gave incorrect answers it meant that they misunderstood what was taught in class and needed remediation. Mabhi and Zama felt that wrong answers required that they look at their own teaching practice to try and explain why there were misunderstandings.

"Wrong answers tell me as a teacher to teach that section again because what I was teaching was not understood and never heard". (Zama)

Wrong answers allowed teachers to identify gaps in learning of new knowledge. Mabhi felt that if learners showed that they did not understand the lesson, it meant that he had to revise his teaching strategies and re-teach the lesson:

"I also think of other methods of explaining that section to help learners to understand. I also change the strategy and the way I started with them". (Mabhi)

Lolo used learners' wrong responses to create opportunities for discussion. If learners gave wrong answers she used them to further learning by asking questions. There were times where she invited other learners to give further explanation to their peers thereby allowing peer feedback:

"I prefer wrong answers because it is where I get more discussion. If they give wrong answers, I ask more questions. It allows me to ask more questions. Sometimes I use those who understand to explain to other learners". (Lolo)

Teachers revealed that if learners responded they knew that they had to explain how they got the answer. The learners had explanation or reason behind every answer. The teachers believed that allowing learners to give reasons for their answers increased learning because while learners were justifying and defending their answers, both teachers and learners benefited from the discussions. This view is supported by all teachers:

"They know that they have to give reasons for their answers. Those who did not get the correct answer will see their mistake. I am also learning from their wrong answers". (Zama)

"I also ask them to give reasons for their answers. If it is calculation, I want them to show the class how they find the answer. I also find that as a teacher I learn something from learners' wrong answers". (Mabhi)

"... because there is a reason behind their wrong answers. I give them chance to explain how they get that answer". (Lolo)

Teachers encouraged learners to respond to questions even if learners were uncertain about the accuracy of their answers. Teachers encouraged learners to justify their answers. Even if the learners provided the incorrect answer, they were probed to give the rationale behind that answer. This kind of probing was done in a supportive way to lead the learners to what the expected answers were. Learners felt fairly safe to venture answers even if they were incorrect.

In Zama's class learners were giving their opinions based on their interpretation of the scenario and the Cash Budget. She did not accept or reject the answers as they were, but elicited the reasons for the answers:

Zama: *We are on number 6. You are given the figures below. Explain what you would say to Duzi who is the owner of a business about each of the following items at the end of October. Comment by quoting the figures and give advice. Let us start with telephone. Budgeted amount is R1100 and the actual amount is R2800. What can you say about telephone?*

Learner 1: *Actual is more than budgeted.*

Zama: *Why? What can you say about that?*

Learner 1: *They are overspending. Telephone was used more than in other months.*

Learner 2: *No. They are not overspending.*

Zama: *Why do you say that because budgeted are more than actual figures?*

Learner 2: *The business in selling furniture and during October more people want to buy because they know that they are going to get bonuses. They are making calls to their old customers informing them about special offers for the end of the year.*

Learners gave different answers which were justified by their reasons based on their analysis of the financial information in the Cash Budget. They had to extend their thinking by expressing their opinions and advice. Learners gave different reasons to support their answers.

There was a time when learners were not told that the answer was wrong but instead the teacher asked more questions, alerting the learners about the wrong answers and leading them to the most desirable answer. This is evident in Zama's lesson:

Zama: *How do they arrive at the budgeted sales, how do they arrive at the budgeted sales, how do they know that in July we are estimating 100 000 sales, 120 000 sales and 110 000 sales.*

- Learner 1:** *They look at estimated sales.*
- Zama:** *Estimations or budgeted sales are based on what?*
- Learner 2:** *They use actual sales like for July they look at June.*
- Zama:** *What about other months. How do they know that in December for example we will sell so many coats?*
- Learner 3:** *They look at how customers used to buy at those months.*
- Zama:** *Very good. They look at the actions of the consumers. Ok we can say they look at the trends.*

Zama asked more question based on the learners responses instead of directly telling the learners that their answers were incorrect. She rephrased the question and asked more questions building on learners' wrong responses without indicating whether the answer was wrong or right. Eventually learners realised the mistake and corrected themselves. Working through learners' mistakes in this way allowed learners to identify the error and self - correct without being told by the teacher.

Emerging from the data was that teachers used feedback to provide support and to allow learners to learn from their mistakes. They revealed that learners' responses were very important because they indicated if there were misunderstandings and misinterpretation of the questions. They expressed the fact that when doing corrections or while learners were answering questions in class they usually focused on learners who gave wrong answers. Teachers also believed that failure to give correct answers was an indication that they needed to revise their teaching strategies to give learners remedial lessons. Teachers used learners' wrong responses to create opportunities for discussion to explain how they got the answer. Instead of giving direct corrective feedback, teachers guided the reasoning process through which learners found the answers. That is why learners were asked to support their answers by providing reasons behind their responses.

6.4 TEACHERS' USE AND UNDERSTANDING OF LEARNER INVOLVEMENT IN ACCOUNTING

Data on teachers' responses and lessons revealed how learners were involved in class as resources for one another and as the owners of their own learning. Teachers made attempts to involve learners in the discussion of assessment criteria and the process of providing solutions. In Accounting classes, giving feedback was a shared responsibility. Teachers created spaces for such processes to take place by allowing learners to lead the marking process. Learners took ownership of their learning as they assessed their own work and the work of their peers. They were more engaged in the learning process by justifying answers, and analysing their solutions.

6.4.1 Assessment not the exclusive domain of the teacher

Teachers mentioned that they encouraged learners to do their work in groups so that they could help each other. They created spaces for learners to work collaboratively therefore providing opportunities for learning from each other. They revealed that they wanted their learners to work together so that they could make meaning of the new topic and improve understanding. They stated that they wanted learners to support each other by sharing their ideas. This was evident in teachers' responses:

“Even if they are doing class work I ask them to do it in groups to help each other. And that can help because someone can come up with an easy way or method which can help other learners”. (Zama)

“When I am teaching, I always ask them to work in groups and to involve them in discussing what we are doing in class”. (Mabhi)

Zama and Mabhi believed that it was crucial to create opportunities for learners to work together to build on their own and on each others' knowledge and ideas to develop thinking in Accounting. Zama mentioned that when learners were doing calculations some formulated easy methods thereby helping other learners:

“If they are doing class work and there are calculations I ask them to help each other. And that can help because someone can come up with an easy way or method which can help other learners. In Accounting they learn better if they solve problems in groups”.
(Zama)

They further added that they encouraged learners to do challenging calculations together to help each other. They saw Accounting as a subject which required learners to work as a group to share different methods of doing calculations. This is what Lolo said:

“It is better if they do calculations together and analyse transactions and adjustment as a group. Sometimes the learners do not understand the teacher but when they have their peers to explain to them then they understand. I want those who understand to help other learners”.

From the above we can see that teachers believe that with regard to Accounting in particular the learners learn better if they interact with one another and learn in a social manner. In Accounting learners are frequently faced with challenging problems which they had to solve together in order to develop higher-order reasoning and problem solving skills. Teachers felt that Accounting lends itself to the orientation where learners gave peer support as learning Accounting individually could be challenging for learners. This is captured in what Mabhi said: *“It is not easy to do Accounting alone”*.

Teachers pointed out that they encouraged learners to work in groups especially when doing complex calculations. They believed that Accounting was a subject which needed learners to share their ideas and the solving problems techniques. The nature of the discipline called for learners to use different methods to get the answers. They believed that group discussions helped learners to do calculations using different methods which helped in efficiency and accuracy. They felt that it was valuable and useful if learners could solve financial problems together as they shared different opinions therefore learning from each other.

What teachers said was evident in Zama's lessons in Grade 12 where she allowed learners to share their thinking in groups. She did that by asking thought provoking questions where learners had to apply learned content in order to provide their views on an issue:

Zama: *How can the sole trader improve internal control and ethics that the workers are abiding by the rule?. What policies what must be in place by the owner, they don't waste papers, they don't make personal calls, they switch off the light. What are the internal controls and ethics that can be implemented?*

(Learners were discussing the following issues in groups. Teacher allowed 10 minutes for learners to interact with the material before responding. Intense discussion took place between the learners while teacher walked around to assist the learners.)

Learners: [Discussing]

Zama: *Lets us start with internal control what must be done.*

Learner 1: *To call a meeting.*

Zama: *Call the urgent meeting. Good. What else.*

Learners: [still discussing]

Zama: *What must be in place?*

Learner 2: *There should be policies.*

Zama: *The policies ok, what else to make sure that everything is in order what must be implemented, yah*

Learner 3: *Miss there must be a security.*

Zama: *Ok, very good. What else*

Learner 4: *They need Alarm*

Learner 5: *Cameras*

The type of question that teachers asked engaged learners in a discussion before responding. For challenging and complex questions Zama allowed groups to deliberate together and to provide different views. She created spaces for learners to deliberate on the issue by allowing them to

share their thinking with their peers in groups. Although responses were from individual learners, learners helped other members of a group by clarifying the questions and brainstorming answers together. During discussions the teacher's role was to listen to learners' discussions and responses to note the current level of understanding, to identify gaps in knowledge and to give assistance where needed.

Teachers described how the checking and marking of classwork was a shared endeavour. Teachers shared the responsibility of providing solutions with learners. They marked homework as a class while others were writing corrections individually. This is revealed in what teachers said:

"I also give them a chance to mark their homework on the board. Others give answers, while the other learner is writing on the board". (Mabhi)

"During marking and when they do corrections I ask them to do corrections on the board while others are giving answers. I only intervene if there is a problem". (Lolo)

Teachers attempted to create an environment which allowed learners to take responsibility for their learning and for the learning of their peers. They did this by giving learners time to help each other, clarify their misunderstandings, thereby correcting their mistakes immediately. Learners were involved in the assessment process. During the process of providing solutions to homework, learners were assessing their work and the work of their peers. This was captured in what Zama said:

"They are also involved during marking. Each learner marks his or her workbook. Sometimes I ask them to mark each other's exercise books".

Teachers also encouraged learners to share in providing solutions providing opportunities for learners to increase each other's understanding. During this process learners received feedback from their peers and the teachers.

As stated above, teachers believed that Accounting was a subject which required learners to share their ideas and solving problems techniques. Therefore they created spaces for learners to work collaboratively therefore providing opportunities for learning in a social manner. They saw Accounting as a subject which required learners to work as a group to formulate and share different methods of doing calculations. As a result when learners provided answer, they were afforded time to explain the procedure in finding the answers. For challenging and complex questions, teachers allowed groups to deliberate safely together and to provide different views.

6.4.2 Clarifying and sharing learning intentions and criteria

Teachers scaffold learning by unpacking requirements of assessment tasks with learners in class. This is reflected in what teachers said:

“Before doing an assignment individually they start by discussing the question in groups so that they know what is expected of them and that they are going to be assessed against what criteria”. (Mabhi)

“I discuss the criteria with them. Always before they start doing their work, they know that they have to read the instruction. They always know what is expected when doing work”. (Lolo)

“When giving them an assignment, I look at the rubric and explain the instructions and discuss the questions together before they do it”. (Zama)

Before doing classwork or independent work teachers started by reading instructions together with the learners. Mabhi mentioned that when giving assignments or presentations he discussed the assignment topics with learners and explained the requirements. He further added that even if learners were required to do individual tasks, they were asked to make sense of the questions and the task requirements in groups. Zama stated that she discussed the rubric that would be used to mark the tasks to clarify the criteria and the expectations of the task.

Teachers involved learners in discussing criteria so that they knew what was expected of them. Assessing against set criteria gave clarity on how learners assessed themselves while doing their work. Zama further added that:

“...They must know that we no longer use ticks. They must also know that you won't mark the whole thing but there are specific things that you were focusing on. Let's say they were doing Income Statement and I was targeting gross profit and I was focusing on certain adjustment. I am expected to mark sales and costs of sales not all adjustments”.

Zama saw the rubric as a guide which directed learners' focus to the requirements of the assessment tasks. It monitored and guided the learners about the expectations of the task. She gave an example of how she used a rubric to guide the learners. She mentioned that her learners knew that there were tasks where scores were not used but learners were assessed against the set criteria while paying more attention on specific sections of the task.

Teachers further added that the setting of criteria and the development of rubrics was their responsibility because there was no time for doing it in class. This is revealed in what Zama and Mabhi said:

“Although we discuss marking rubric but it is not that we do it together. We are expected to do the rubric with learners. There is no time to develop a rubric together, but I want them to know the instructions”. (Zama)

“I do the rubric and the criteria that will be used to mark their assignments. Before they do their work, I discuss the criteria and rubric with them. They know what is expected”. (Mabhi)

Zama mentioned that they knew that the criteria and rubrics should be developed with learners. However she was concerned about time to develop criteria as a class. For teachers, what was important was to discuss the criteria and to clarify the task requirements with learners to give them clarity on how to go about with the task. When learners knew the criteria of their

assessment task they started to assess themselves while in the process of completing an assessment task, because they knew how teachers would assess their tasks. Using a rubric to assess learners work was evident in learners' projects and written reports. Teachers' master files revealed that rubrics were used to assess these tasks.

Teachers emphasised the importance of understanding the instructions by reminding the learners about the task requirements. During the marking process, Zama went on emphasizing instructions by asking them to review what they were required to do.

- Zama:** *So let's do corrections for 9.7 on the board, page 306.*
- Zama:** *Let's us read instructions carefully. Please read page 306.*
- Learners:** [reading from the book] *Use the instructions of the following to prepare a projected income statements for Umngeni traders for three months for period 1 December 2007 to 28 February 2008.*
- Zama:** *Read information.*
- Learners:** *Information, [reading from the book] the following totals were extracted from the books of Umngeni traders on 30 November 2007 after 9 months of trading.*
- Zama:** *So we divide our sales by how many months, with 12 or 9 months.*
- Learners:** *By 9 months.*
- Zama:** *Read the adjustment under point no. 1.*
- Learners:** *Based on the average months of the previous 9 months the sales for December 2007 is expected to increase by 30% and the sale for January 2008 is expected to decrease by 10% and remain constant thereafter.*

Teachers valued the importance of understanding the requirements of the task before attempting the task. Before giving solutions on the board, Zama started by reminding the learners about what they were required to do. From the time an activity is presented to learners they are constantly, alerted to the requirements of the task, first by the teachers, then they read it first as a group then individually. When checking and marking the activity, the teacher rereads the expectations of the task.

Teachers pointed to the necessity to meet the expectations of the activity before the learners can attempt to provide the solutions to the task. Instead of immediately attempting a task the teacher emphasised first working out the details of what was required with the learners and on their own before they start doing the task. The reason for this could be that teachers felt that often learners make mistakes by providing solutions or inadequate answers because they had not fully understood the finer expectations of each task or activity. Learners often got things wrong because they did not know what was expected.

6.5 CONCLUDING THOUGHTS

This chapter presented findings on a broad theme on teachers' understandings of assessment as a pedagogical strategy in Accounting. This broad theme was divided into three sub-themes. Therefore this chapter described teachers' use of questioning for different purposes to enhance the teaching and learning in Accounting. The chapter went on to present findings on the nature and the importance of giving feedback, and how feedback was provided in Accounting. Sub-theme three looked into how learners were involved in clarifying learning intentions and as resources for one another during the teaching and learning process.

The next chapter presents contextual factors which teachers believed hindered effective teaching, learning and assessment in Accounting. Discussion of these factors brings to light the structural challenges which are related to the nature of the subject.

CHAPTER 7

TEACHING CONTEXT AND THE TEACHING, LEARNING AND ASSESSMENT

7.1 INTRODUCTION

Chapter 6 explored teachers' understandings of assessment as a pedagogical strategy. This chapter presents the third broad theme, which describes contextual factors that influence teaching, learning and assessment in Accounting. In this chapter teaching context and other structural challenges related to the nature of the subject and its influence on teaching and learning will be discussed. The chapter examines the strategies that Accounting teachers used to overcome the constraints and challenges without compromising teaching and learning in Accounting. It looks into how chorus responses were used to support the learning and understanding of new and unique content in Accounting and finally describes how teachers' understandings of formative assessment evolve over time.

7.2 TEACHING CONTEXT AND QUALITY OF ASSESSMENT

Teachers pointed out that they started by checking whether learners had done their work before marking. In as much as Mabhi and Lolo attempted to ascertain whether pupils had in fact done the required work, they found large class sizes a constraining factor. They did not get time to mark all workbooks; as a result, they only checked whether set tasks had been completed and then moved on to determine the quality and accuracy of the work done. This is reflected in what teachers said:

"I always start by checking whether they have all done their work. In Grade 10 there are more than 80 learners. It is not easy to mark their exercise books. Even if I take the books home with me I won't finish marking because there are too many books". (Mabhi)

"I cannot mark their homework every day. I try to give them more work to give them practice but marking is a problem but I always check their workbooks while corrections are done on the board". (Zama)

“Before starting to do corrections I start by checking whether they have done their work I can only check their work while they are doing corrections but there is no time to mark all exercise books because my class is big”. (Lolo)

Teachers saw the checking of learners work while providing solutions as a very important process. However, the extent to which checking process could be done in qualitatively rich ways was impeded by the physical impracticality of performing such an exercise. Teachers also stated that large classes and the frequency of the practice examples in Accounting made it difficult to review each pupil’s work. Despite these challenges, teachers still attempted to do regular checks and to provide feedback. Although the class size was a problem, Mabhi continued to give learners more practice exercises and used his spare time to mark learners’ workbooks.

What teachers said was evident in Grade 10 and 11 classes. During observation I found that in Grade 11, which was Lolo’s class, there were more than 50 learners and limited physical space in the classroom. Although learners were sitting in pairs at a desk, there was very little space between the desks and the teacher could hardly move between them. In Grade 10 there was a lack of working space, as there were more than 75 learners and three were sharing one desk.

Mabhi and Lolo’s responses highlighted that assignments took longer to mark and return to learners than was desirable. Due to the large number of submissions that had to be examined, teachers’ ability to offer effective feedback was compromised:

“If it’s an assignment I return it after 2 or 3 weeks. It is not easy to mark more than 75 assignments. We usually do corrections very late and there is not time for them to do corrections and there is no time to do it for the second time”. (Mabhi)

“I return assignments after 1 or 2 weeks because it is not easy to mark so many assignments in one week”. (Lolo)

Large classes made it difficult to assess and provide feedback timeously. There was often a long lag time between submission and return. Teachers admitted that the turnaround time was longer than it should be. As a result, learners were not given a second chance to improve their marks. This made formative feedback on assignments less effective.

Although it was difficult for teachers to give feedback on projects and assignments on time because of the large marking workload, teachers still assigned different types of written tasks to assess learners. To reduce the amount of marking and the turnaround time, written reports and presentations were done in groups where learners helped and supported each other. This was captured in what Zama said:

“... I ask them to discuss questions for written report together and prepare presentations as groups.”

This was also evident in teachers’ files and learners’ personal files, where scripts reflected that there were assessment tasks that were done in groups.

Teachers stated that it was difficult and not practical to provide individual attention and feedback, especially in Grade 10 and 11. They were also concerned about the extent of the syllabus and the need for syllabus coverage. This is what they said:

“There is too much work in Accounting. It is worse in grade 10. It’s a huge challenge when it comes to Accounting, learners need more time in order to understand and pass it, but it is too long. So if you use the time that they require the teacher to spend per chapter you will end up not teaching learners properly”. (Zama)

“I think the problem is with time... and duty load... Sometimes we move to another topic knowing that they did not understand they need more explanation and more work. We just teach to complete the syllabus”. (Mabhi)

“I think there is a lot of work in Accounting and that is a challenge. I always want to give them more work especially those who are struggling, but there is no time to give them work until you see that they all understand”. (Lolo)

Length of the syllabus was challenging for the Accounting teachers. They often had to move to other topics knowing that there were learners who may not have mastered a particular topic. They mentioned that they needed more time to teach and assess learners’ grasp of new content. However, teachers were concerned that time allocated to teach Accounting and to give assistance to learners who needed further explanation was not enough. They felt that more time had to be arranged to teach all the topics adequately.

A further structural challenge was that the point of departure of the Accounting curriculum in Grade 10 was based on the assumption that a prerequisite foundational Accounting knowledge was already in place. When these learners get to Grade 10, teachers expect them to have acquired such knowledge and competence in Grades 8 and 9. However, this was not always the case. Teachers expressed concern about the lack of articulation between the EMS curriculum taught in Grades 8 and 9 and the Further Education and Training (FET) Accounting curriculum that starts in Grade 10. This is reflected in the following:

“So it’s difficult to start accounting in Grade 10. The more you spend explaining things a learner was supposed to get in Grade 8 and 9. You are not going to finish Grade 10 work, because the Accounting syllabus is too long. And if you don’t explain these concepts a learner will struggle from Grade 10 to Grade 11 even in Grade 12. So the learner will not be able to do interpretation”. (Zama)

“There are challenges, learners in grade 10 did not do Accounting in Grade 9 and 8 because teachers don’t have Accounting, they have Economics and Business Studies. Teachers who are teaching Grades 8 and 9 don’t know Accounting”. (Mabhi)

“But in grade 10 there are learners from other schools. I am forced to go back to Grade 9 work to start ledger to talk about trial balance. So you as a teacher you have to start

Accounting from the basics but in Grade 10. You want to finish the work program but there is no time to teach everything and to assess them and you cannot jump to Grade 11 work, the learner must understand the basics. As a result they go to Grade 12 without Accounting basics". (Lolo)

The lack of an in-depth focus on Accounting at Grades 8 and 9 in particular, created prior knowledge problems for learners which had to be solved by Accounting teachers in Grade 10. Because of the cumulative nature of Accounting, teachers felt that if learners lacked background knowledge of the subject they would encounter problems in learning topics which required critical thinking skills. This put Grade 10 teachers under pressure as they had to teach three years' work in one. This led to a problematic catch-up situation for many teachers, which was exacerbated by overloaded content in Grades 11 and 12.

Teachers expressed their concerns that topics to be covered for common tests were not negotiated with them but were set externally at the regional office. In most cases these topics were not in line with their programme for the term. Teachers were often given more topics to cover in a very short space of time to prepare learners for the tests. It was also impossible to do all the marking within the specified time-frames in order to give constructive and timely feedback which could enhance learning. This is how they stated their concerns:

"Subject advisors use to tell us what modules to cover and you will find that you have not finished those modules. But the problem is that you have to teach what is in the common tests for them to pass. They take teaching time". (Zama)

"They give us a very short time to complete chapters that will be in the test. I cannot teach the way I want to, I have to stick to the programme from the DoE. You sometimes know that you will not be able to complete that section. It is affecting my quality teaching especially in Grade 12". (Mabhi)

Teachers indicated clearly that common tests caused additional pressure since their work plan was impeded while preparing for these tests. The need to cover content in preparation for

common tests hindered their work programme. The teachers mentioned that they were compelled to prepare learners thoroughly as this contributed to their final mark. Lolo expressed a significant concern that:

“But the problem is with the chapters for common tests. It does affect me because you may find that the March external paper includes module 1 and module 2 while in the work schedule module 2 is not included”.

Teachers were given new content to teach for common tests which was not according to their work schedule. Teachers felt the pressure of teaching all the topics before learners sit for the common tests. They had to devise ways to ensure that learners were ready for the tests. Teachers struggled to integrate common tests with the teaching programme. They could not teach and assess according to their programme because they had to finish the prescribed topics for common tests in a very short space of time. However, teachers nevertheless accepted that learners needed these tests because of their level of difficulty. They mentioned that they used the questions from the papers, especially higher-order cognitive level questions, as independent practice and classwork. This is revealed by what teachers said:

“After writing the tests I use the difficult questions as classwork and homework. We discuss it as a class. They are very useful to prepare my learners for exams”. (Zama)

“External tasks are helpful because maybe in class you use easy exercises but these tasks come up with high thinking skills questions which are more difficult than what is in my tests. They prepare my learners for exams. But after marking the test I use the question which gave them a problem in class. I give them that question as a classwork”. (Mabhi)

“I use the papers to give my learners homework and focus on questions where they had problems during exams”. (Lolo)

From the teachers' responses it was clear that, despite the time constraints, teachers acknowledged the responsibility of preparing learners thoroughly for common tests while not

compromising teaching and learning. Teachers agreed that because learners needed these tests, they had to adjust their assessment programme to cater for the common tests. This view is supported by Zama:

“...the easy way is that at the beginning of the year when preparing for the work schedule and the assessment dates you must take into consideration the department’s dates for the common tests”.

They regard these tests as good exemplar for final examinations. As a result, teachers used them to give learners more practice.

Shortage of Accounting textbooks, especially in Grade 10, and other teaching and learning materials like calculators and workbooks made the learning process difficult in Grades 10 and 11. The lack of books brought immense challenges for learners and teachers as learners were sometimes forced to crowd around one textbook. This is reflected in Mabhi and Lolo’s responses:

“For example this year we did not have enough books in Grade 10, I personally went to neighbouring schools to borrow books. Learners do not have workbooks and calculators”. (Mabhi)

“There is a problem with books. You find that three learners share one book. I even used my own books. Learners don’t have calculators and in Accounting calculators are very important”. (Lolo)

The shortage of Accounting books resulted in learners having to rely mostly on the teacher and chalkboard, which made it difficult to review their work at home. This is captured in what Zama stated:

“Teachers cannot write adjustments and Income Statement on the board that is impossible. I want learners to have books so that I can give them homework. Sometimes you have to compromise as an Accounting teacher”.

A shortage of calculators and Accounting books was evident in Mabhi’s class. It took some time for learners to do the calculation on trading stock deficit because some learners could not do the calculations with the teacher. This also affected their conceptualization of the term ‘trading stock deficit’ and the understanding of when deficit occurs in stock:

Mabhi: *R600 thanks. Our balance is R15 600. By actually counting our stock it shows...we calculated our stock as R14 800 how much is the difference? ...use your calculators and tell me how much is the difference?*

Learners: *[Murmuring]*

Mabhi: *Use your calculators [Kune calculator eyodwa]) There is one calculator*

Mabhi: *The problem is with the calculators. Okey [abantu abawaphethe amacalcualtor]) People did not bring their calculators...the R100...another problem...why are we debiting and crediting?*

Learners: *[Murmuring]*

Mabhi: *[Ukuba une calculator ngabe uyabona] If you had a calculator you would have done the calculation)*

Another problem was the lack of well-equipped school library where learners could search for additional information. There was also no community library and learners had to travel to town to get information for their assignments. This resulted in learners’ complete dependence on the teachers to provide them with all the relevant information. Learners had no access to the internet which teachers could use to enhance their lessons. Teachers found it difficult to give learners practical projects using real-life scenarios. This limited the number of assessment tasks to only the prescribed ones. This is revealed in what teachers said:

“Sometimes there are topics where you want them to do presentations, case studies or to start with research before starting the topic. If you want them to do research it is a

problem because there are no libraries here they have to take taxis to go to town".
(Zama)

"Our learners are disadvantaged because we don't have internet and maybe some learners come from families that don't have TVs. Another thing is published income statements. They have to analyse them, but they have never seen it before". (Mabhi)

"In most of the times we teach them about things that they don't know. For example when you are talking about an auditor even some teachers don't know the difference between the auditor and accountant". (Lolo)

Lack of access to the internet and the library discouraged Accounting teachers from assigning projects as they would not be efficiently done to produce reliable results. The school had one computer with Internet access which was used by the teachers, and therefore could not be used for sources of information by the learners. As much as teachers saw the importance of enhancing learners Accounting knowledge, access to relevant information is a constraining factor. Even if learners were given projects as per formal CASS requirements it did not yield valid results because of inadequate information due to lack of proper research.

The predominant concern among the teachers was large classes. It was impossible for teachers to do all the marking within certain time frames in order to give constructive and timely feedback by which learning could be enhanced. These constraints featured prominently in Grades 10 and 11 classes. Another constraint was content overload in the Accounting curriculum. Insufficient time to cover the syllabus due to structural constraints was mentioned as one of the impediments in providing formative assessment in Accounting. There was fear of losing time for content coverage because of lack of prerequisite foundational Accounting knowledge which learners ought to have acquired in Economic and Management Sciences. Teachers were concerned about lack of basic Accounting knowledge in Grade 10 due to lack of in-depth focus on Accounting in EMS in Grades 8 and 9.

Inadequate preparation of learners for FET band Accounting resulted in problematic catch-up situations which added to content overload in Grade 10. The preparation of the common tests was demanding and stressful for teachers as it disturbed their teaching and assessment programme. Inadequate teaching and learning resources which were essential in the teaching of the subject also hindered the teachers from efficiently assessing certain topics in Accounting.

However, from these findings it was clear that despite the constraints and challenges that teachers faced, they nevertheless accepted that they had a moral responsibility to teach and provide timeous and effective feedback. As a result they devised their own coping strategies to face these challenges without compromising teaching and learning.

7.3 ASSESSMENT AND COMMITMENT

Teachers indicated that assessing learners' submissions was a constant challenge. It was difficult for teachers to schedule and assess tests during the week. They also clearly indicated that delayed feedback was unfair to the learners. Furthermore, if feedback was delayed, such feedback was likely to interfere with and overlap with new material that they had to cover in the Accounting curriculum. Teachers felt that such delays were counterproductive and less effective than immediate feedback. As a result they preferred to administer tests at the end of the week so that the assessment of such tests could be done over the weekend. This is supported by Mabhi's response:

"I usually give them tests on Friday because I want to get time to mark during the weekend".

Lolo further added that she prioritised her assessment duties over her weekend religious commitments. This was a commendable gesture and an indication of the commitment that the teacher had to her learners and to providing timeous feedback. Lolo's commitment is highlighted in what she said:

“For a test, I have to sacrifice my weekend to mark it I do not even go to church because when I give them their scripts maybe after two weeks then I will be doing another chapter, which is not fair”.

The above extract highlights Lolo’s commitment to her work and her learners. This constitutes an example of a teacher who was self-motivated and dedicated to her work. It portrayed an Accounting teacher who was prepared to go an extra mile to provide her learners with feedback while there was time to use it.

Despite the difficulty in checking and marking of learners’ workbooks in class due to large numbers, Mabhi created time to do marking at home. He agreed that he did not finish marking in one day but he made it a point that he saw and marked all the workbooks. This is what he said:

“In Grade 10 there are more than 75 learners. It is not easy to mark their exercise books. Even if I take the books home with me I won’t finish marking that day because there are too many workbook s”.

Although teachers felt pressure to complete topics to be covered for common tests, they acknowledged the importance of common tests because of their level of difficulty. They mentioned that they used the questions from the papers, especially higher-order cognitive level questions, as independent practice exercises and to prepare learners for examinations. They had to adjust their assessment programme to cater for the common tests. This called for extra hours including school vacation times, Saturdays and morning or afternoon classes. This is reflected in what Zama and Lolo said:

“It happens that during holidays I take one week and come back to school”. (Zama)

“...Learners have to write these tests. That is why we are always rushing when we teach. But we teach in the morning and on Saturdays”. (Lolo)

In spite of the fact that these common tests were prescriptive, teachers were accountable to the school and the officials because these tests form part of the assessment programme. They agreed that it was their responsibility to prepare learners thoroughly while not interrupting their teaching programme.

Teachers mentioned that if learners performed badly in a test it indicated that they misunderstood the content and needed extra tutoring. Because of insufficient time for remediation to happen during normal class time, alternative time had to be sought. This is what Lolo said:

“If they fail, I go back and teach that chapter again but I don’t take or use normal time but we come on Saturday”.

Learners were requested to attend weekend Accounting classes as well as supplementary contact sessions prior to the commencement of the school day and after normal school hours. This is supported by what Zama and Mabhi said:

“Work starts at 8:00, I ask them to come at 7:00... Even in the afternoon the school end at 2:30 I take that 30 minutes and go home at 15:00”.(Zama)

There are those who are struggling so I use Saturday classes to help them. In summer we start at 7h00. I work with them from 7 to 8. (Mabhi)

From teachers’ responses it was clear that despite the time constraints and workload, they nevertheless accepted that learners needed to be given further opportunities to improve their performance. Teachers indicated that learners’ bad performance reflected back to the teachers teaching strategies. Such performance leads to feelings of guilt for the teachers. As a result teachers give up their private time to give learners extra lessons to alleviate the situation and remediate where possible.

Teachers were also required to plan for extra contact time beyond the normal, official school hours to offer extra lessons on content which should have been taught in Grades 8 and 9. Contact time was extended to school vacation times to cover new content material.

Teachers also stated that if there were learners who showed that they did not understand what had been done in class and they needed individual attention, they used their break time to help those learners. This is supported by Zama:

“Some learners wait until the end of the lesson and go out with me and start asking questions. Others come to me during break or in the morning”.

Lolo pointed out that learners’ ability to grasp new concepts was different. As a result she used her free periods to assist them:

“Some learners do not understand what you are teaching in class. After teaching if a learner has a problem or does not understand, I ask him to come to my office”.

Lolo acknowledged that her learners’ needs were not the same. Therefore the extent to which they grasped new knowledge differed. The need to help learners individually and to offer extra tutoring compelled teachers to sacrifice their free and break time where they would sit with individual learners and give personal and individual attention.

Extra contact time has to do with the extent of the curriculum and the large number of learners per class. Because of the large numbers it was not possible to get to all learners all the time. Consequently, teachers needed to create this space outside the normal time to be able to attend to all learners’ problems. In addition, the nature of the discipline is such that it constantly lends itself to activities that need feedback. These activities and problem solving exercises that are provided on daily basis need immediate and frequent responses and feedback. If teachers restrict themselves to formal contact time provision of feedback will not happen. Therefore they felt that they needed space outside the official time.

Teachers were concerned and supportive of learners' learning. Despite the challenges that they were faced with in teaching Accounting, they took accountability for their learners and their learning. Teachers put learners' learning needs ahead of their personal preferences. Teachers were aware that their learners had diverse learning capabilities, hence teachers made arrangements to respond to the learners' individual needs.

Although there were challenges, teachers knew that they needed extra time to accommodate content coverage, constant practice, remedial work and to provide timeous feedback. Their voluntary extra contact time beyond normal working hours indicated moral responsibility and commitment to their work as Accounting teachers and to their learners.

7.4 CHORUS RESPONSES IN ACCOUNTING

During the question and answer process teachers allowed learners to respond in chorus. Teachers did not have a problem with learners giving answers in unison. Chorus responses were used while summarising the lessons to allow learners to review new concepts. It was also used to check learners' understanding of the new knowledge. Teachers allowed chorus answers where learners had difficulty in finding the answer

In Mabhi's class learners were allowed to give chorus answers to review new concepts. He also allowed chorus answers where learners had difficulty in responding. After waiting for learners to respond, he gave them a clue by giving an incomplete answer. Having been given a clue, learners were expected to complete the sentence or the answer.

- Mabhi:** ... *what does GAAP mean?* [Waiting for the answer]
Learners: *[Murmuring]*
Mabhi: *What do we mean by GAAP?* [Repeating the question and wait for the answer]
Mabhi: *G stands for generally* [Giving a clue]
Learners: *G ... ne ...generally* [One learner and other learners answer in chorus].
Mabhi: *A stands for?*

- Learners:** *Accepted ...Accounting...Principles* [One learner and other learners answer in chorus].
- Mabhi:** *Give me the first principle?*
- Learners:** *A ... A ... Accrual principle* [In chorus]
- Mabhi:** *Accrual principle or accrual basic concept. Ok.* [(Repeats the answer, rephrase)]
- Mabhi:** *What does it mean? When we do the adjustment how will it be applicable...how do we apply accrual on our adjustments? Yeah!* [Teacher is waiting for an answer].
- Learners:** *Income ... Income and expenses* [One learner and other learners answer in chorus].
- Mabhi:** *Income and expenses ok.*

Although learners had difficulty in responding, giving answers in unison created a non-threatening learning environment, especially to those learners who needed more clarity on new knowledge. This is evident in their responses:

- Learners:** *Ge ... ne ...generally* [One learner and other learners answer in chorus].
- Learners:** *A ... A ... Accrual principle* [One learner. The other learners answer in chorus].

From the above extract learners were not confident about their answers. One learner gave an answer and other learners joined him by giving the answer in chorus. They were supporting each other by responding in chorus.

In Mabhi's and Lolo's classes there were instances where learners had limited prior knowledge and were not familiar with the topic. Chorus responses were allowed to provide support and guide the development of understanding. This is seen in Mabhi's lesson:

- Mabhi:** *Ok, what is the name of the business?* [Writing corrections on the board]
- Learners:** *Dubuza store* [In chorus]

- Mabhi:** *Ok, so when they do their physical stock checking...when they did physical stock checking, how much was stock?*
- Learners:** *Murmuring [not sure of the answer]*
- Mabhi:** *According to their books how much was the stock worth?*
- Learners:** *R14 000 ... R15 000. [Giving different answers]*
- Mabhi:** *R15 000 ok, so business stock account b/d amounts to R15000 and physical stock count? How much is it? [Writing on the board]*
- Learners:** *R14 800. [In chorus]*
- Mabhi:** *It shows R14 800. So do you think we have a deficit there or a surplus?*
- Learners:** *Surplus ...deficit [Giving different answers]*
- Mabhi:** *So this is more ok, so we have a deficit... means a shortage ok*

From the above extracts, what was evident was that chorus responses were an accepted practice in this class and the teacher did not see any problem with it. During the marking process he was comfortable to allow chorus responses. While learners were giving collective responses, all learners were listening to each other's responses. In this way they received feedback from both their peers and teachers. This in turn gave learners time to correct their mistakes while providing teachers with immediate feedback on the effectiveness of their teaching.

Teachers used chorus responses to check learners' understanding. This helped Mabhi and Lolo to assess learners' understanding of important concepts before proceeding further with a lesson. Learners gave chorus answers after they had been given clues. They were given a choice and they had to choose the correct answer.

- Mabhi:** *What do we mean by depreciation? If we bought this desk worth R100.00 in January will it be R100.00 in December?*
- Learners:** *No [In chorus]*
- Mabhi:** *How much will it be? Less or more*
- Learners:** *Less.....more ...less...less ...less [Different answers, not all, not sure of the answer]*

- Mabhi:** *If we bought our asset in January for R100.00 will it be more or less amount in December?*
- Learners:** *Less...less amount ... more amount...less ...less amount. [Not all, not sure of the answer]*
- Mabhi:** *Some are saying it will be more, what will make it more?*
- Learners:** *Murmuring....less. [Few learners, still not sure]*
- Mabhi:** *Ok the value of the desk will be less. [Teacher gives the answer]*

In this case Mabhi used learners' chorus responses to determine learners' misunderstandings. Learners had problems in choosing the correct answer after being given a choice. Based on learners' responses during interaction, Mabhi was able to determine if revision was needed and to make adjustments to the lesson. Although answers were given in unison, the tone of the responses alerted that there was a problem. Learners provided different answers. Their tone was lower and learners were not confident about their responses. While Mabhi was listening to learners' responses he was able to determine immediately if learners provided the correct or wrong answers. Mabhi immediately realised when learners had difficulty in responding. Consequently attention was given to the problem by providing the correct answer.

Chorus responses helped teachers to determine the need for immediate error correction.

- Mabhi:** *Ok, so suppose that our accounting period started in March, April, May, June then for stationary and our expense we didn't pay for February, it will mean that there is a shortage.*
- Mabhi:** *Do we add that amount or we subtract that amount. [Gives a clue]*
- Learners:** *We add... subtract [In chorus]*
- Mabhi:** *Why do we add it, now we are looking back at the accrual principle? Why?*
- Learner 1:** *We have to pay [One learner]*
- Mabhi:** *So now the example is, we paid for rent even for March but March does not belong to our accounting period. So we add that amount or we subtract that amount. [Gives a clue]*

Learners: *Subtract ... add. [In chorus]*
Mabhi: *Why, why, why do we subtract March?* [Waiting for the answer]
Learners: *Murmuring*
Mabhi: *Why?*
Learner 2: *We paid more rent. [One learner]*
Mabhi: *Very good*

During chorus responses, learners tone was used to determine misconceptions and the need for error correction. There were also instances in Mabhi's class where learners' tone was loud but they were giving different answers. The teacher realised that all learners were confident about their responses. Instead of confirming the correct answer, he asked them to give reasons for their answers. Although he realised that learners' answers were different and there was a problem, he asked for individual responses so that learners could justify their responses. While one learner was giving the reason for his answer, other learners had an opportunity to correct their mistakes.

When given classwork or marking independent practice in class, learners were asked to read instructions as a class to emphasise the requirements of the task. Learners were told what was expected from them before doing an activity.

Lolo: *Then let us do our example [one learner is cleaning the board]*
Lolo: *Ok if we are looking at our instructions, page 248. Page 248. Let's read instruction number one: From the information given below, prepare the following accounts as they will appear in the General ledger of Ratz ... [teacher and learners are reading together].*
Lolo: *If we look at our information, now we have to record each and every transaction given. Ok. Read transaction number 1.*
Learners: *On the 31st December, 2001 the previous financial year is 225 is still receivable then while 135 had been received in advance for the next financial year. [Learners are reading the instruction]*

Teachers valued communal reading where the whole class read a set of instructions aloud. The teacher assumed that reading aloud will help learners to understand. While teachers were doing examples with learners in class, instructions were read to clarify each and every step of the question.

Chorus responses were an accepted practice in Accounting classes. They regarded it as a whole-class effort where every learner was given an opportunity to respond. They used it as a way to engage class participation. It is a different kind of class participation as opposed to a traditional lecture where teachers stand in front and delivers a lecture type lesson. Even if learners were simply giving cognitively low-level responses, it was a response which these teachers and the learners value because they saw it as a way of including all learners.

7.5 TEACHERS' EVOLVING UNDERSTANDINGS OF FORMATIVE ASSESSMENT

Teachers' understanding of assessment is a product of a particular professional development context. Their evolving understanding was dependent on the context in which these teachers were working. Their evolving understanding was related to how frequently they were meeting as a cluster and as commerce teachers, what happened in those meetings and how they were dealing with the concepts on a daily basis. As a result, their understanding was constantly evolving because of their professional development context.

Teachers indicated that a number of workshops were attended to prepare them for the implementation of the NCS. They revealed that a number of materials, which they were still using, were received from DoE workshops. Teachers mentioned that although they attended Accounting workshops at the beginning of the year, these were not informative. They indicated that a number of workshops were organised by subject advisors for Grade 12 teachers only. During the workshop they offered each other ongoing support and shared their existing expertise to strengthen their subject matter knowledge and instructional strategies. This is reflected in what the teachers said:

“Yes because especially if you are teaching Grade 12 and we as teachers we experience different problems so I gain a lot from those workshops”. (Zama)

“I think now I know that assessment is not just about writing tests and exams it is about using other strategies to assess my learners like case studies and presentations”. (Mabhi)

“You get a lot of information. Another thing is that assessment is about involving learners while teaching. Now my learners are always involved by asking questions while teaching in class”. (Lolo)

They also acknowledged that these Grade 12 workshops were enlightening compared to other workshops. What was evident was that while teachers were sharing their problems, they also learned from each other and took responsibility for the growth and development of their learners.

Teachers’ responses revealed that they conducted cluster meetings for the purpose of moderating CASS and supporting each other. They met with other Accounting teachers from neighbouring schools as a cluster. After moderation, teachers discussed issues pertaining to teaching and learning in their classrooms. This is reflected in what teachers said:

“We meet during the school day. During our meetings we also share our problems as teachers and discuss different ways of teaching difficult sections like cash flow statement...”. (Zama)

“I remember there is a teacher who told me that I can even use break time to solve my learners’ problems. ... we share their problems so there is no tension we just talk about their problems in Accounting”. (Mabhi)

Mabhi’s main source of learning about assessment was through collaboration with experienced teachers. He valued the varied expertise and views from different teachers. This also helped him to change his assessment practices. Cluster meetings were regarded as a vital source of learning and support. During cluster meetings teachers deliberated, exchanged information and shared challenges they faced in their classrooms regarding the teaching and assessment of Accounting. Lolo similarly felt that cluster meetings were essential to the changes in assessment:

“We also learn a lot about assessment strategies because we had questions on that”.
(Lolo)

Networking across schools in the cluster gave them opportunities for sharing resources and generating solutions to common problems.

Teachers asserted that support they received from their colleagues had improved their knowledge of assessment. They indicated that after they had attended workshops they all met as Commerce teachers within the school and shared the resources that were distributed. This gave them time to discuss new strategies and shared their experiences in putting those strategies and new ideas into practice. This view is revealed in what Zama and Lolo stated:

“The way I teach, because we as teachers we take 80% in class and we give them 20% even though it’s NCS. So when I give them an exercise sometimes I don’t explain as we normally do in accounting”. (Zama)

“There are documents in school with examples that I use to assess learners using different strategies”. (Lolo)

Teachers felt that their commerce meetings played a significant role in their understanding of assessment. Significant changes were evident in the way they taught and assessed in Accounting. This is captured in what Zama said:

“So when I give them an exercise sometimes I don’t explain as we normally do in accounting. So I give learners a chance to try and analyse what is required”. (Zama)

Although teachers did not receive adequate professional development regarding assessment in Accounting, support that they received from their colleagues during cluster and commerce meetings influence their understanding of formative assessment in Accounting.

Teachers revealed that they were enrolled with higher education institutions. Besides improving their qualification, studying helped them to improve the knowledge of Accounting thereby influencing their ability to engage with the new content. This also offered teachers the opportunity to access valuable resources necessary to improve their classroom practice in Accounting. This is confirmed in what teachers said:

“I also attend classes at UKZN PMB campus. Those classes helped me a lot. I also use my study materials and case studies that we get in class”. (Lolo)

“I am learning a lot about assessment from UKZN. I am using assignments, presentations reports to assess my learners. They gave us examples that we are using in class”. (Mabhi)

“Even myself I did not know anything about ethics and control before until I did auditing”. (Zama)

Teachers’ interpretation of formative assessment developed over a period of time. Knowledge that teachers had acquired from different sources contributed to the way in which they assessed learners in Accounting. Besides knowledge that they had accumulated during teaching experiences, they strongly believed that development and on-going support that they got from their colleagues had improved their knowledge of assessment.

Although the number of workshops for Accounting had been decreased, teachers were still using curriculum materials that they received when the NSC was introduced, and they regard them as integral part of their daily work. During workshops they shared their existing expertise to strengthen their assessment and subject matter knowledge. They also met as a cluster to share resources and generate solutions to subject related common problems and instructional strategies. Teachers also valued the knowledge that they acquired from higher education. They strongly believed that this assisted in improving and developing their assessment knowledge.

7.6 CONCLUDING THOUGHTS

This chapter presented the third broad theme which described contextual factors that influence teaching, learning and assessment in Accounting. The chapter discussed the influence of teaching context and other structural challenges which are related to the nature of the subject on teaching and learning. The strategies that Accounting teachers used to overcome the constraints and challenges without compromising teaching and learning in Accounting were examined. The chapter looked into how chorus responses were used to support the learning and understanding of new and unique content in Accounting. Finally, teachers' evolving understandings of formative assessment were described.

In the next chapter key findings are discussed. Relevant literature is also used to illustrate how this study extends our understanding of what is currently known about teachers' understandings and how they use formative assessment.

CHAPTER 8

TEACHERS' UNDERSTANDINGS AND PRACTICES IN ACCOUNTING

8.1 INTRODUCTION

As outlined in the introductory chapter, this study examines Accounting teachers' understandings and practices of formative assessment in teaching. The three previous chapters presented and analysed data under three broad themes. This chapter presents a deeper discussion of these themes by engaging with the existing literature in the field of assessment in education and Accounting to explore how the findings in the current study relate to the existing body of literature. This chapter moves to a second level of analysis beyond the descriptive analysis presented in three preceding chapters. In this chapter I revisit the main findings emerging from the three previous chapters. Generally, the study findings indicated that the inherent epistemological nature of Accounting as a discipline or field of knowledge and the contextual challenges determine the quality of teaching, learning and assessment in Accounting. Findings also revealed that teachers regarded assessment as a pedagogical teaching strategy in Accounting. In other words, they saw various forms and modes of formative assessment as both teaching strategies and mechanisms to facilitate learning in Accounting. This chapter intends to show that teachers tend to link their understanding of assessment to their conception of what constitutes valid, usable and useful knowledge in high school Accounting. The way in which the subject Accounting is conceptualised by the teachers, influences what is taught and how. Findings that emerged will be discussed in the following three key broad themes:

- Teachers' understandings of the discipline of Accounting;
- Teachers' use and understanding of assessment as a pedagogical strategy; and
- Teaching context and the teaching, learning and assessment process.

While engaging in deeper interrogation of these findings, I will attempt to illustrate how this study extends our understanding of what is currently known about teachers' understandings of formative assessment. I will also show how formative assessment is used in teaching and assessment and what informs teachers' assessment practices.

Although the findings are discussed under three broad distinctive themes, all the themes are interrelated and complexly interconnected.

8.2 TEACHERS' UNDERSTANDINGS OF THE DISCIPLINE OF ACCOUNTING

This section discusses the findings on teachers' conceptions of the discipline of Accounting. This is divided into three sub-sections namely: practice in the context of Accounting teaching; the influence of the nature of the content on teachers' assessment strategies; and code switching as a means to access the discipline of Accounting.

8.2.1 Practice in the context of Accounting teaching

The practical nature of Accounting requires frequent application exercises to give learners an opportunity to apply their knowledge of concepts, to apply processes and procedures of analysing and interpreting financial information within a given context. Written work and practice was given to develop learners' analytical, reasoning and procedural skills and to create opportunities for learners to explore different methods of solving calculations.

Teachers considered Accounting as a subject that requires a particular kind of practice and instruction. Teachers signaled that written work and independent practice played a crucial role in facilitating learners' understanding of new knowledge. This also allowed learners to put into practice what they had learned. Accounting teachers viewed daily written work as a key component of assessment which was used to consolidate learning and ascertain understanding. Teachers used different forms of written work to assist learners in mastering of important skills because teachers believed that learning in Accounting occurred largely by regular practice.

Accounting is a discipline which requires consistent practice due to its practical nature. This implies that repeated exposure to Accounting scenarios and problems is important for learners to develop competence and the skills. Jackling (2005) argues that in Accounting students are taught skills that are needed in Accounting practice. He goes on to say that the discipline requires total determination, sound theoretical knowledge and intensive practice to actively engage students with what professional practice requires. This is in line with Jones (2009); Marriott (2004) and Tempone and Martin (2003) who emphasised the development of skills through constant

practice. Since Accounting subject is largely influenced by the Accounting profession which requires practice, the learners develop and master the unique Accounting skills, concepts and processes quickly by doing exercises repeatedly. Although practice of skills was viewed by the teachers as something important, the space in a normal school day and the normal classroom timetable in Accounting did not allow for this extended practice. For practice to happen, learners were assigned practice exercises to do outside the school in a home context. Teachers believed that extended practice had to be done in a different environment at home. However, this extra practice might be constrained by the context in which some learners found themselves. The poor socio-economic context, limited or no support because of illiterate parents and parents who do not understand the Accounting discipline and limited work space at home might deprive learners of the opportunity to do this practice. This signals the need for research into how children cope in a space that is not conducive to do homework in at home.

Teachers acknowledged the importance of giving exercises for practice to develop efficiency and accuracy in mathematical calculations. In doing Accounting calculations, learners had an opportunity to use different methods to get to the answer. Teachers mentioned that they engaged learners in activities that involve calculations which were assigned to develop mathematical accuracy. According to Hartnett, Romcke and Yap (2004: 170), “mathematics provides the tools that are to be used for the purpose of accounting measurement and reporting of economic events”. He further mentions that knowledge of these tools improves the measurement techniques of accounting and decision making which is based on mathematical calculations. Teachers acknowledged that Mathematics is embedded in Accounting discipline. Although it seemed that there was a need for Mathematics and Accounting teachers to work closely, findings revealed that curriculum structure and subject groupings which put these two subjects into different departments do not facilitate such integration. As a result teachers thought that repeated exposure to Accounting calculations and problems can develop learners’ competence and the skills.

In Accounting, learners are expected to master different skills which they need to solve cognitively challenging problems. Consequently, teachers should develop assessment activities that “expose learners to the practical conditions faced by businesspersons and entrepreneurs” and

should encourage learners to explore alternative ways of dealing with situations (DoE, 2008b, p.4). However, findings revealed that learners find it difficult and challenging to solve problems and draw conclusions based on analysis of real-life scenarios in the Accounting world. Teachers believed that extensive application exercises allowed learners to enhance the development of conceptual understanding of cognitively challenging topics and master analytical and problem solving skills. This is consistent with what other researchers (Duhs, 2009; Waugh et al., 2009) suggest that in Accounting teachers should provide learners with opportunities to practice skills in order to develop competencies.

In the current study data revealed that practice took two forms: regular practice of the new concepts and the skills happened by giving class work and independent practice. Cumulative skills and knowledge were tested by assigning projects and assignments. Accounting teachers viewed projects, assignments and written reports as forms of assessment which enabled learners to practice and apply the acquired skills. These teachers felt that such assessment tasks allowed learners an opportunity to research and discover new information by themselves.

What teachers did in Accounting classes was happening in a context where in the past different forms of written work in particular was not part of the traditional practice in rural schools. The old curriculum did not emphasise these forms of assessment in Accounting. Although learners were given independent practice, the old system did not emphasise practice of higher-level skills because the system encouraged memorisation of procedures and processes.

In a changing curriculum context where there is a move away from the old education system to the new curriculum, there appears to be a swing towards independent practice and written work. The importance of independent practice is viewed differently in Accounting. Learning in Accounting is about the development and mastery of the unique Accounting skills, concepts and processes. One form of assessment cannot adequately assess the complex nature of skills that learners need to develop. As a result, a variety of types of assessment approaches is required to assess complex processes such as problem-solving and analysis and interpretation of financial information (Suurtamm, Koch & Arden, 2010). This variety of assessment strategies provides learners with multiple opportunities that can help learners to develop and master higher-level

skills which are crucial in Accounting. Therefore teachers are emphasising the use of different forms of written work to give learners practice.

Teachers acknowledged the importance of using a variety of assessment strategies to develop different Accounting skills. However, review of the actual lessons did not show any deeper insights into how teachers could operationalise these strategies. They seem to be struggling to demonstrate any kind of advanced way in which they can help learners to acquire those skills. What was evident from the findings was that teachers were quite articulate about the change in the teaching and learning of Accounting. However, their practice did not always reflect these changes. They found it difficult to translate the changes into concrete actions.

8.2.2 Assessment strategies and the nature of Accounting content taught.

Accounting teachers tended to link the level of challenge of the questions to the complexity of the content and grades they taught. Teachers felt that the subject of Accounting required learners to master basic concepts before introducing challenging concepts and skills. Teachers regarded the content they taught in Grade 10 as forming the basis for content to be covered in higher grades. They linked the nature of the content to the cognitive demand. As a result, in lower grades they asked lower-order questions because they believed that learners were still being introduced to basic Accounting skills. On the other hand, in higher grades teachers mentioned that they asked complex and challenging questions because topics covered tended to be more challenging compared to lower-grade topics.

From the lessons it was apparent that in lower grades questions asked were predominantly lower-order knowledge based questions which stimulated low level recall of Accounting knowledge. Learners' level of engagement promoted surface learning of the content due to the quality of questions asked. Instead of asking questions that developed understanding of knowledge, low-order knowledge-based questions were asked to assess the learners' ability to recall Accounting concepts and principles. The cognitive level of learners' responses was relatively low because teachers were assessing learners' understanding of basic skills.

For learners to acquire procedural skills they need deep understanding of Accounting concepts and principles. Conceptual understanding is crucial for the development of procedural fluency which supports the development of higher-order thinking skills. However, procedural skills that are not eventually accompanied by conceptual understanding of Accounting principles will not help learners in solving more advanced financial problems (Van den Berg, 2004).

The finding of the current study was that Accounting teachers appeared to think that lower grades have less complex content. Teachers were assuming that because the content is for lower grades it does not lend itself to higher-level of questioning. This higher-level questioning can only happen in the higher grades where, according to these Accounting teachers, more complex content is taught. This is in fact a fallacy in that any content can be extended and exposed to higher levels of thinking. It can be argued that while the content taught is consistent with the cognitive levels, assessment tasks should allow learners to engage with content at any level. The way the teachers explain their approach to questioning does not reveal the skill to be able to take any content and subject it to higher-order thinking questions. They seem to be locked into the notion that higher-order thinking is always for the higher grades and not the lower grades.

Teachers appeared to think that lower-order questioning is restricted to the lower grades because of the sequencing of topics across the grades. In the NCS the broad content areas are arranged progressively according to the grades (DoE, 2003). In other words, the curriculum has been framed and written in the way that allows topics to progress from Grade 10 to 12. Teachers tended to think that the content located in lower grades cannot be amenable to higher-order thinking questions. Teachers believed that only the higher cognitive demand can happen in the higher grade. Therefore challenging questions could only be asked in higher grades. Such belief revealed that teachers have not engaged sufficiently with the Accounting curriculum. They do not seem to have the kind of competence to be able to take the content and elevate it to the level of thinking that could be applied in any content.

In the NCS for Accounting, emphasis is on conceptual coherence, sequence and progression of knowledge which suggest that learning is developmental and is underpinned by the notion of hierarchy of knowledge and skills (DoE, 2003). This hierarchical order is evident in the

assessment standards which are the driving force behind teaching, learning and assessment. Assessment tasks therefore should be based on the hierarchy of knowledge and skills as they are influenced by the sequence of assessment standards (DoE, 2008a; Sebate, 2011). The emphasis on the development of the learning activities and the assessment tasks which are consistent with the sequencing and progression of knowledge and skills might cause teachers to teach topics in a hierarchical kind of approach. In doing this, teachers are likely to deprive lower grade learners of the development of higher-level thinking skills. Because they think that grade 10s can only do lower-order questions, their content cannot be adapted to raise the level of thinking. If learners are limited to lower-order reasoning, they are likely to have difficulty in adjusting when they are then expected to reach this higher level of thinking in the higher grades. In a sense, those learners in lower grades are deprived of exposure to higher level skills.

Teacher's conceptual understanding of the core principles and concepts in a subject domain assist them in developing conceptual knowledge of different topics and their interconnectedness across the three Accounting fields (Jones & Moreland, 2005). However, when teachers relied more on the structure of the curriculum, they may provide learners with experiences which cause learners to see topics in isolated Accounting fields. Findings revealed that Accounting teachers focused their teaching and assessment on the curriculum and the way in which topics are sequenced in the curriculum. As a result, teachers had a tendency to teach concepts in isolation without integrating related topics.

In Accounting there are topics which cannot be taught in isolation as they are interrelated. Such topics should be integrated and taught simultaneously with other topics to strengthen the development of conceptual understanding (DoE, 2008b). This integration within the subject occurs naturally where relationships among the fields of Accounting tend to be strong. Accounting teachers' over-reliance on the way in which the curriculum is structured caused these teachers to teach topics in isolation as structured in the policy document. Over-reliance on the structure of the curriculum could also explain the dominance and influence of the public examinations and the need to comply with the requirements of the DoE. Time pressure to cover the examination syllabus as specified in the examination guidelines might be a challenge for Accounting teachers, given that the Accounting curriculum is overloaded. In a centralised

education system like in South Africa, control and compliance are exercised through examinations. Although this control is useful in maintaining national standards, it could be seen as disempowering teachers and denying them the right to make autonomous curriculum decisions (Marsh & Willis, 2007).

Linking the level of challenge of the questions to the grade might have been influenced by the boundaries in terms of the quality of the internal and external examination papers. Traditionally, in South African schools the only examination that was subject to any kind of formal analysis in terms of the cognitive levels of the examinations was Grade 12. For all other grades, these internal quality assurance mechanisms were left to schools. Historically, up to Grade 11 all assessments were controlled internally and, as a result they may not have been subjected to the same rigour in terms of quality of the cognitive levels. Teachers were not being held to show that their internal examination processes actually reflected the same rigour.

Teachers start to focus on higher-order questioning in Grade 12 because it is controlled externally. This rigour only starts to appear in Grade 12 examinations, where different cognitive levels are evident. That is why teachers seem to be thinking that higher-order questions are for higher grades.

8.2.3 Code switching in Accounting teaching

Because Accounting has unique concepts for which there is no equivalent in isiZulu, it appeared that code switching was used as a means to access the discourse of Accounting. Teachers used learners' mother tongue to explain unique terms so that learners would make sense of the language of Accounting. Accounting language represents a 'special language' or 'language for a specific purpose' which is associated with the discipline (Evans, 2011, p.440). It includes words, phrases, symbols, abbreviations, and ways of speaking, reading and writing which facilitates communication among the members of the Accounting profession. A large number of words and concepts in Accounting are of Italian origin. For example, Debit and Credit originated from the Latin words *Debitore* and *Creditore* which means 'shall give' and 'shall have', respectively. The abbreviations Dr and Cr which mean Debit and Credit stem from the Latin forms rather than the English.

The fact that Accounting concepts are imported from a foreign language, the receiving language or culture (English in this case) will not have an appropriate or equivalent term. The meaning of the concept is likely to shift between the source and target languages. This brings semantic change, suggesting that the borrowed terminology and meaning are not quite equivalent to the original. In this case English used in Accounting is different from ordinary English. Accounting concepts will have a meaning different from the everyday language or informal register. Consequently, the terminology used in the informal register will not help the learners to understand the concepts better, because it is not linked to everyday language and therefore to the learners' previous knowledge.

In this study teachers were dealing with Accounting discourse, terminology and concepts in a class where learners' home language was not English. For learners who are English speakers, teachers may have to use those learners' existing understanding of English to mediate the understanding of Accounting concepts. In this case, these teachers had to move from Accounting as a discourse in English to make sense of Accounting language themselves and they had to take it to the next level to make sense of it to learners whose mother tongue is not English. They were trying to make this language meaningful to learners in their mother tongue of IsiZulu. Almost all teachers used code switching to help learners acquire this Accounting language that is not English but Accounting English. Teachers seemed to believe in code switching. They were all code switching to the extent to which this facilitated learning.

There is a need for further study into how code switching works when a complex discourse like Accounting is being made available to speakers of languages where such concepts do not exist. In the absence of IsiZulu equivalents, further research is needed into what other linguistic resources these teachers draw on to help their learners make meaning of these words in the mother tongue.

8.3 TEACHERS' USE AND UNDERSTANDING OF ASSESSMENT AS A PEDAGOGICAL STRATEGY

This section discusses teachers' understanding of assessment as a pedagogical strategy. This finding is discussed in three sub-sections, namely: teachers' use of questioning; the nature and use of feedback in Accounting; and the role of learners' involvement in learning Accounting.

8.3.1 Teachers' use and understanding of questioning

It is evident in the data presented in the preceding analysis chapters that Accounting teachers used questioning to assess learners for different purposes. Teachers understood the nature of Accounting as a subject that requires building on previous knowledge. This finding seemed to resonate with the view expressed by those who argued that Accounting is cumulative in nature (Jackling, 2005). This means that it requires building of concepts and development of basic skills before introducing higher concepts and skills. Teachers valued the process of establishing learners' prior knowledge and believed that a learner must first be taught basic skills before engaging with complex content and skills.

In addition, teachers acknowledged the fact that learners learn differently. They were aware that learners came with different kinds of knowledge and backgrounds. Due to these differences, teachers had to distinguish between the learners who had prior knowledge of the topic and those who did not. In this way questioning was used to determine knowledge learners bring to class, so that lessons can be prepared to meet their needs. Leahy, Lyon, Thompson and Wiliam (2005, p. 21) add that such questions are designed as "range-finding" questions to reveal what students know at the beginning of the new topic. They go on to say that the important feature of such range-finding items is that they can help a teacher judge where to begin instruction. In this study teachers were not only interested in establishing what learners knew, but they also used questioning to check the depth of the knowledge.

Teachers used questioning to ascertain learners' understanding of the new knowledge during the lesson. Leahy et al. (2005, p.21) call this a "hinge point" in the lesson because these questions can cause the lesson to go in different directions, depending on learners' responses. They add

that such questions provide a window into learners' thinking and this gives the teacher some ideas about how to take the learners' learning forward.

Teachers pointed out that there were questions that were asked to summarise and review the lessons to determine learners' level of understanding of what had been learnt in class and their readiness to proceed to the new lesson. In this way questioning gave teachers opportunities to diagnose learners' problems in acquisition of knowledge and to offer assistance. Teachers believed that learners' difficulty in responding was an indication of gaps in understanding the new knowledge. In such instances, they used other strategies to provide further explanation. During this process learners were attended to individually and received support and guidance while the lessons were in progress.

8.3.2 Teachers' use and understanding of feedback in Accounting

Teachers felt that the purpose of providing feedback was to help learners to identify their mistakes and clarify misunderstandings. They argued that this could be done by informing learners about what needed to be improved and by providing information on how to make improvements. Teachers did this by providing solutions in class and allowing time for learners to do corrections. The process of providing feedback allowed teachers to identify learners who were struggling with understanding concepts and needed assistance.

In addition, during the process of marking written work, teachers took note of learners' difficulties and mistakes. Teachers believed that if learners struggled with the new content and gave incorrect answers it meant that they misunderstood what was taught in class. On occasions where major problems with learners' performance were identified, they were invited to see the teachers individually. After teachers had identified those learners, they used their personal time to offer individual attention and further explanations.

In the context where there are more than 60 learners in the classroom, the teacher is dealing with a very complicated situation which requires them to provide individual and communal feedback. It is normally impossible to provide such feedback within limited school hours. This creates the need for teachers to find additional time outside of the normal designated school day to assist

individual learners and provide feedback and guidance. The fact that teachers use their personal time to attend to learners' difficulties means that feedback is given outside the classroom after assessment has taken place. Although learners are given clarity and further explanation on their problems, such feedback is delayed and they do not get time to use this feedback in class while the lesson is in progress.

During the process of providing solutions, teachers focused their feedback on the interpretation and understanding of the task requirements. The literature (Black et al., 2003; Sadler, 1989; Shute, 2008) shows that the function of feedback is to identify the gap in learning and to provide information on how learners could close or alter the gap. However, the current study shows that Accounting teachers used feedback differently. They used feedback to support the process of learning and teaching by identifying areas of difficulty, and suggesting ways of solving learners' problems and the next steps in their learning.

Most of the words in Accounting have different meaning in the English language. The meaning learners make of such words and the impact they have on the second language learner of Accounting play a particularly crucial role in learners gaining insight into Accounting. Teachers believed that identification of new or key words was crucial for learners to make sense of the questions. They thought that if learners did not understand the meaning of the Accounting terms correctly, they were likely to misunderstand the meaning of the questions and might have difficulty in understanding and solving problems. In this way teachers provided feedback that focused on making meaning of the discourse of the Accounting discipline.

For teachers the importance of feedback was to provide learners with skills to analyse challenging questions and, in particular complex words in a question. Therefore the first line of feedback for the teachers was to get learners to understand the requirements of the question. In this way feedback was used as a learning tool where teachers viewed assessment as 'assessment *for* learning'.

Koen (2011, p.95) argues that "written feedback has the advantage because students can read it over and over again". However, the current study revealed that not all written comments have

positive effects in learners' learning. Teachers believed in writing short feedback comments on learners' written work to direct learners focus to certain specific aspects of the task. This was evident in their use of a combination of direct and indirect feedback. Because of large class sizes, when teachers marked learners' written work, they identified errors without providing the correct solution. Coded feedback was provided to draw learners' attention to errors.

The nature of the scenarios in Accounting requires learners to provide multiple, diverse solutions. However, in a situation where teachers had to mark more than 60 exercise books it was unlikely for them to include all options that might be correct. Research conducted by Black and Wiliam (2003) in the UK found that learners who received comments as feedback used those comments productively in improving their work. Circumstances in a rural school forced teachers to write short comments on learners' workbooks and to give detailed feedback in class, where learners got an opportunity to write corrections while discussion was in progress. In this way, the written feedback was given merely as a stimulus to activate the longer-term communal feedback discussion in class.

In Black and Wiliam's (2003) study a number of workshops were conducted to train teachers on how to provide written feedback. In a South African context, especially in rural schools where there are issues of language, writing long comments might be a problem for teachers who demonstrate limited understanding of the Accounting curriculum. In addition, in rural schools proper guidance and support is often not given by the authorities. Consequently, teachers devised their own strategies to develop themselves.

Although short comments did not give clarity on how to correct mistakes, teachers indicated that detailed feedback was provided in classrooms where solutions were discussed with learners and captured on the board. Teachers used verbal feedback where all learners were involved in the process of providing solutions to the questions and given time to do corrections while still in class. During the process of providing feedback learners were afforded an opportunity to explain their difficulties with the tasks in the whole- class discussion. These difficulties were clarified and areas of improvement were discussed in class with learners while doing corrections.

One of the objectives of Accounting is the appropriate interpretation of the financial information. This implies that the subject demands constant application and the development of critical thinking, reasoning and problem-solving skills. For challenging problems with multiple solutions, learners could provide different opinions to solve one problem depending on the interpretation of a scenario. Learners are expected to defend their solutions by providing reasons for their answers. This affirms Burns' (2005) argument that students need to develop multiple strategies when solving problems reinforcing the idea that there are different ways to think about a problem. He goes on to say that giving students an opportunity to look at problems from different perspectives provides insights into their thinking and understanding.

The mastery of analytical skills depends on creating spaces in Accounting lessons for such dialogue and discussions to occur. As a result, teachers tended to believe in providing feedback in class so that learners could share and explain the methods and the options they used to solve the problem. Even when learners were performing routine computations, asking them to explain their answers and to offer more than one way to arrive at an answer provided insight into their thinking. This was corroborated by Barry (2008), who used feedback to strengthen her learners' communication skills and their ability to reflect on their own learning process in Mathematics. She adds that feedback which allows interaction between learners is descriptive in nature.

The nature of the discipline allows learners to use different methods to obtain the answers when doing calculations. Learners were expected to explain the methods and work out how they find solutions in class. Teachers expressed the fact that when doing corrections on calculations or while learners were answering questions in class, they usually focused on learners who gave wrong answers. They used learners' wrong responses to further learning by asking questions, thereby creating opportunities for discussion. Learners were probed to give the rationale behind their answers by explaining how they got the answers.

As teachers endeavour to understand the thinking behind learners' ideas, errors, and strategies, they increase learners' and their own understanding of the topic and of the effectiveness of the pedagogy in the lesson (Sherin, 2002). Teachers assumed that before learners responded, they

thought about their answers; as a result, their responses could reveal their interpretation of the question.

Instead of giving direct corrective feedback, teachers guided the reasoning process by which learners found the answers. Such feedback challenges “common misconceptions to create some conflict that requires discussion”, which encourages students to think of a response or an idea from different angles (Black et al., 2003, p.39). In this way learners are afforded opportunities for correcting themselves and learning from their mistakes. While learners were explaining and arguing to support their answers, they usually gave reasons which were different from other responses.

Emerging from the current findings is that asking learners to justify their answers was used to challenge their thinking, to create discussions and to explore any ambiguities and discrepancies needing clarification.

The current findings revealed that in rural schools where there is heavy work load and large classes (in excess of 60 learners), teachers used a particular kind of pedagogy. Teachers shared the responsibility of providing feedback with learners to provide both individual and communal feedback. While checking the work and offering assistance to individual learners, teachers allowed learners to lead the process of providing feedback to each other. The feedback process was structured in a way that teachers were able to provide commentary and feedback to individual learners while monitoring the whole-class discussion which was led by learners. Teachers developed a special kind of pedagogical expertise or skill where they could give this individual feedback and the whole class feedback simultaneously and still maintain discipline in the classroom. It was significant that teachers appeared to value the social nature of learning.

Data from the current study confirm that feedback was provided by both learners and teachers. Feedback provided by the learners was low-level unproblematic feedback. Although this may have been low-level feedback, the very practice of providing feedback provided sustenance to the communal teaching and learning enterprise. The purpose it served was to build this

community and the sense of belonging. This kind of feedback sustains the notion of communal learning where everybody takes part.

High-level feedback occurred between the teacher and individual learners. During this process, complex, contested and problematic issues were dealt with by the teachers. Interaction between the teacher and individual learners was on more cognitively demanding kinds of issues that individual learners were experiencing, and required deeper-level explanations. However the concern is the extent to which teachers could reach the many individuals in a class of more than 60 learners who were likely to have deeper conceptual issues with the cognitively demanding concepts. This is related to the discussion that follows later, which points to the need for instruction beyond the officially programmed instruction time.

In the South African context, large classes, especially in rural schools, have been an on-going challenge in the education system. Despite the Post Provisioning Norm (PPN) policy's aim to lower the teacher-pupil ratios, schools are still facing large classes (DoE, 2009a). Findings of the current study revealed that because large class size has been a 'normal' contextual factor, teachers do not express any frustration or inability to teach such class sizes. They see this as something that they *can* do and as a normal part of the way things happen in their classrooms. This is indeed a telling revelation, as it demonstrates the tenacity of teachers who have known or experienced no other context.

While this may be viewed as a positive, laudable aspect of these teachers' practice and work ethic, one can argue that in unconditionally accepting their situation, they are making themselves victims by not actively taking it up as an issue. This is because school, provincial and national leadership appear to be content to allow such contexts to prevail, yet official policy on teacher-pupil ratios in South Africa is 34:1. There is little evidence in the articulations of teachers that indicate activism around the issue of constrained contexts for teaching.

Given the nature of the discipline, Accounting teaching demands that learners be given a variety of assessment tasks to assist in mastering different skills. The issue is that the discipline demands constant practice and continuous feedback. However, complex and particular circumstances that

are created by the nature of the discipline itself and the physical context that the teachers have to work with determine how feedback happens.

While the teachers' intentions are good, with all these expectations about assigning the responsibility of providing feedback and giving up their personal time to offer individual feedback, the quality of feedback is likely to suffer. In a rural context, like this study, where class size exceeds 60, one can expect that the quality of feedback is likely to be compromised. Contextual constraints, place restrictions on the quality of interaction and feedback that teachers can offer to their Accounting learners.

It was beyond the scope of the study to examine the quality of feedback especially feedback, that happens outside of the normal teaching time. This is perhaps a question for further study. The issue of contextual factors is picked up later on in this chapter.

8.3.3 Teachers' use and understanding of learner involvement in Accounting

Findings revealed that Accounting lends itself to the orientation where learners gave peer support. The process of learning Accounting individually could be challenging for learners. Accounting teachers tended to believe that learners learn Accounting better if they interact with one another. They created spaces for learners to work collaboratively to provide opportunities for learners to make meaning of the new topics and improve understanding together. Therefore learners were given the opportunity to think and share their thoughts with others with the aim of promoting shared learning.

Teachers saw Accounting as a subject which required learners to work as a group to share different methods of solving calculations. They added that they encouraged learners to do challenging calculations together to develop efficiency and accuracy. They felt that it was valuable and useful if learners could solve financial problems together, as they shared different opinions and learn from each other.

This is consistent with what Selesho (2006) suggests, that effective learning in Accounting may be better promoted by giving learners some opportunity to negotiate their own understanding

through talking in class. With regard to certain elements of skills and competences in Accounting, for example complex calculations and higher-level analysis, teachers believed that these skills are likely to be learnt better if there is interaction and engagement. They believed that learners are likely to master those higher-level skills if they learn together.

The nature of the subject of Accounting with its unique terminology often caused learners to misinterpret questions. Teachers indicated that learners often gave wrong solutions because they do not know what was expected. Learning in Accounting is not only about learning the operational terminology of concepts. Conceptual understanding entails deep understanding of the tenets of the concept not just a definition. Learners are likely to have difficulty in interpreting and solving problems if they have only superficial understanding of Accounting concepts and procedures.

Learners often make mistakes by providing solutions or inadequate answers because of lack of understanding of the finer expectations of each task or activity. Selesho (2006) argues that the major source of error in Accounting is due to reading, comprehension and transformation difficulties. This causes difficulties in the manipulation of formulae and calculations, and the solution of problems. Teachers therefore emphasised the importance of understanding the requirements of the task before attempting it. From the time an activity was presented to the class, learners were constantly alerted to the requirements of the task, first by the teachers, and then they read it as a group and they individually. Teachers considered communal reading where the whole class read instructions aloud as a way of emphasising task requirements.

8.4 TEACHING CONTEXT AND TEACHING, LEARNING AND ASSESSMENT

This section discusses findings on contextual and structural factors which hindered teaching, learning and assessment process in Accounting classes. It is divided into four sub-sections which include the influence of teaching context on the quality of assessment; teachers' commitment beyond normal working hours; teachers' use of chorus responses in Accounting and teachers evolving understanding of assessment in Accounting.

8.4.1 The teaching context and the quality of assessment

Various factors seemed to influence teaching, learning and assessment processes in Accounting classes. One of the injustices of the apartheid government in South Africa included high learner-teacher ratios in previously disadvantaged schools. The PPN was implemented to alleviate the injustices of the past by lowering the learner-teacher ratios in all South African schools. Despite this, schools are still facing large classes and teaching overloads (DoE, 2009a). Although this policy aimed to address the inequalities of the past, it failed to be effective at school level, especially in rural schools. This is confirmed in a number of studies conducted in South Africa. These studies found that large class sizes, workloads and lack of resources hindered the adaption of teachers' assessment practices to the changing demands of the new curriculum (Cassim, 2010; Combrinck, 2003; Kanjee, 2003; Reyneke et al., 2010). This confirms the findings of the current study that large classes and workloads impeded teachers' teaching and assessment practices in Accounting.

Teachers acknowledged the importance of consistent practice due to the practical nature of Accounting. As a result, they considered the checking of learners work while providing solutions as a very important process. However, the extent to which the checking process could be done in qualitatively rich ways was impeded by the physical impracticality of performing such an exercise. It was impossible for teachers to do all the marking within certain time -frames in order to give constructive and timely feedback by which learning could be enhanced because of large classes and the frequency of the practice examples in Accounting.

Another constraint was content overload in the Accounting curriculum. *Insufficient time to cover the syllabus due to structural constraints was mentioned as one of the impediments in providing formative assessment in Accounting.* Teachers felt that more time had to be arranged to teach all the topics adequately and to assist learners who needed further explanation. *In addition, teachers were concerned about lack of foundational Accounting knowledge in Grade 10 due to lack of in-depth focus on Accounting in EMS in Grades 8 and 9.* Accounting forms merely one part of the Economic & Management Sciences curriculum at GET level. As discussed in Chapter 2 section 2.3.2, the aim of introducing EMS in the GET band was to equip all learners with financial literacy. However, findings revealed that Accounting is covered superficially at Grade 8 and

Grade 9 level, due to the fact that it is often taught by teachers without much Accounting knowledge.

This is confirmed by Schreuder (2009) who found that learners were not adequately prepared for the subject when entering Grade 10 and had limited exposure to basic Accounting concepts. She added that teachers who teach the learning area are mostly equipped to teach only one of the disciplines. As a result, Accounting ends up being the neglected discipline. This means that learners choose the subject under a misguided impression of the demands of the subject in Grade 10, and well short of the required prior knowledge to do justice to the subject. The lack of in-depth focus on Accounting at this level creates prior knowledge problems for learners which have to be solved by Accounting teachers in Grade 10. The concern is that this might impact negatively on the learners' performance and their future studies.

The preparation of common tests appeared to be demanding and stressful for teachers as it disturbed their teaching and assessment programme. Teachers were often given more topics to cover in a very short space of time to prepare learners for the tests. This finding is consistent with those of other authors such as Ramukumba (2010), Susuwele-Banda (2005) and Raboijane (2005). These findings indicated that teachers were caught up in a situation whereby, even if they had the motivation and expertise to try alternative assessment approaches they will still be powerless to do so as a result of being expected to teach and prepare learners to pass the examinations. However, in this study Accounting teachers agreed that it was their responsibility to prepare learners for the tests. As a result they had to devise ways to ensure that learners were ready for the tests.

Inadequate teaching and learning resources which were essential in the teaching of the subject also hindered the teachers from efficiently assessing certain topics in Accounting. Shortage of Accounting textbooks, especially in Grade 10, and other teaching and learning materials like calculators and workbooks made the learning process difficult in Grade 10 and 11. Lack of access to the internet and a well-equipped school library hindered teachers from assigning assessment tasks in which learners could search for additional information. Schreuder (2009) found that shortage of calculators, textbooks and computers limited Accounting teachers in their

teaching and assessment strategies. Teachers found it difficult to give learners practical projects using real-life scenarios. This resulted in learners' complete dependence on the teachers to provide them with all the relevant information.

The significance of the determination and the need to support and enhance learners' ability in learning Accounting within a challenging environment is clarified in the following section.

8.4.2 Assessment and commitment

Challenges due to contextual factors often leave teachers with no choice except to develop ways of overcoming these challenges. However, research conducted on large class sizes (Baruth, 2009; Belsky, 2004) revealed that although teachers tried to implement strategies to overcome the challenges in large classes, the complexity of the problem was overwhelming for them. A number of studies reveal that the strategies do not seem to work and teachers are failing to cope with the prevailing situation. Blatchford (2003); Burke (2003) and Oliver (2006) agree that large classes result in teacher stress, teacher apathy, teacher conflicts, high absenteeism and low staff morale. In this study, findings revealed that although Accounting teachers were faced with complex and demanding situations, they did not seem to be discouraged by the contextual constraints. Instead they devised coping strategies to overcome the challenges.

Findings revealed that the extent of the curriculum and the large number of learners per class compelled teachers to extend contact time. These contextual constraints place restrictions on the quality of interaction and feedback that teachers can offer to their Accounting learners. In addition, the nature of the discipline was such that it constantly lends itself to activities that need feedback. These activities and problem-solving exercises provided on daily basis need immediate and frequent responses and feedback. If Accounting teachers restrict themselves to formal contact time, provision of feedback will not happen. Teachers therefore felt that they needed space outside the official time to be able to attend to all learners' problems. This creates additional demands where professional time encroaches into personal time yet the teachers are at ease with such a sacrifice.

It was evident that assessing learners' tasks was a constant challenge. It was difficult for Accounting teachers to schedule and assess tests during the week. Teachers indicated that delayed feedback is unfair to the learner. Furthermore, if feedback is delayed, it is likely to interfere and overlap with new material that teachers have to cover in the curriculum. This is in line with what Sadler (1989) suggests that if students are to close the gap between their current level of knowledge and skills, and the learning goal, they need feedback information while they are still learning. To avoid the delay in feedback, they sacrificed their weekend to mark learners' tests. They preferred to administer tests at the end of the week so that the assessment could be done over the weekend. One teacher mentioned that she prioritises her assessment duties over her weekend religious commitments, creating a work-life imbalance. This is a commendable gesture and an indication of the commitment that the teacher has to her learners and to providing timeous feedback but at the expense of the teacher's spirituality.

Research (Rabojane, 2005; Susuwele-Banda, 2005; Tsilo, 2006) indicates that teachers are often caught up in the race to prepare learners for common tests, and eventually pass the public examinations. In most cases, teachers feel restricted by external examination requirements and lack understanding and expertise of assessing formatively while preparing learners for common tests and examinations. However, what was evident in this study was that although teachers felt pressure to complete topics to be covered for common tests, they acknowledged the importance of common tests because of their level of difficulty. They agreed that it was their responsibility to prepare learners thoroughly without interrupting their teaching time. Consequently, they adjusted their assessment programme to cater for the common tests.

Despite challenges in teaching Accounting, Teachers nevertheless took accountability for their learners and their learning. Teachers put learners' learning needs ahead of their personal needs. Feelings of guilt, self-motivation and dedication caused teachers to devise their own coping strategies which helped them to face these challenges without compromising teaching and learning in Accounting. They knew that they needed extra time to accommodate content coverage, constant practice, remedial work, and to provide timeous feedback. Teachers were also aware that their learners had diverse learning capabilities, hence they made arrangements to respond to the learners individual needs. The need to help learners individually and to offer

extra tutoring compelled teachers to sacrifice their personal time to give personal and individual attention. Because there was insufficient time for extra tutoring during class time, an alternative time beyond the normal-official school hours had to be sought. Therefore contact time was extended to school vacation times to cover content not thoroughly taught in previous grades. Learners were requested to attend weekend Accounting classes as well as supplementary contact sessions before and after normal school hours. Their voluntary extra contact time beyond normal working hours indicated moral responsibility and commitment to their work and to their learners.

These teachers' actions were driven by an interest in the learner's needs and the understanding of the demands of the subject. They did not seem to be discouraged by the contextual constraints. The findings clearly provided evidence of teachers' commitment and dedication in trying to balance the needs of the external and internal assessment programmes and the need to provide assistance and timely feedback. Literature revealed that teachers' understandings and practices of formative assessment were influenced by contextual and structural constraints (Bhika, 2004; Cassim, 2010; Ramukumba, 2010; Thabethe, 2009). However, in the current study Accounting teachers have a particular value system that suggests that, despite the challenging context they found themselves in, they were guided by the need to do the best they can. They were also guided by their sense of personal responsibility to their learners.

This notion of community and commitment is important. Despite the contextual constraints such as large class sizes, an overloaded curriculum and the burden of assessing large quantities of work, teachers persevered. The phrase 'to go the extra mile' does not adequately capture the essence of their commitment. The creation of voluntary extra teaching contact time outside of the official school programme, even on weekends and at the expense of personal religious duties indicates how these Accounting teachers are committed to their teaching and learning. This is indeed a commendable feature, especially in a South African education system where the popular dogma has been to label teachers as lazy and uncommitted.

8.4.3 Chorus responses in Accounting

In contemporary literature on teaching and learning, chorus response is viewed as a low-intensity instructional strategy which encourages rote learning (Blackwell & McLaughlin, 2005; Miller,

2009; Sutherland, Alder & Gunter, 2003). However, in this study Accounting teachers and learners are comfortable with this kind of practice in the classroom.

In a context where there are more than 60 learners per class, it is almost impossible for the teacher to have every learners participating in each lesson. Teachers have learnt that if they want participation, the only way they can do it is by allowing chorus responses. Chorus response is a different kind of class participation to the traditional scenario where teachers stand in front and deliver a lecture-type lesson. Even if learners are simple giving cognitively low level responses it is a response which these teachers and the learners value because they see it as a way of including all learners.

Chorus responses were an accepted practice in Accounting classes. Teachers were comfortable with chorus responses and it was not seen as a bad practice. It was regarded as the whole class effort where every learner was given an opportunity to respond giving answers in unison. In a rural context, chorus responding contributes to the notion of communal learning. Teachers see it as a way of involving all learners in the learning process.

8.4.4 Teachers' evolving understanding of assessment in Accounting

In the current study, findings revealed that teachers' interpretation of assessment developed over time. Their understanding of assessment in Accounting was constantly evolving because of their professional development context. Knowledge that teachers had acquired from different sources contributed to the way these teachers assessed learners in Accounting. Although the number of workshops for Accounting had been decreased, teachers were still using curriculum materials that they had received when the NCS was introduced and they regarded them as integral part of their daily work.

Literature reveals that in rural and historically disadvantaged schools there has been no meaningful support from the subject specialists (Baruth, 2009; Schreuder, 2009). Seeing that workshops alone do not provide teachers with the required knowledge needed to develop their assessment and subject matter knowledge, they found other ways of developing themselves as commerce teachers. Teachers had time set aside during the official workday to meet as the

Commerce department. They also met as a cluster to share resources and generate solutions to common subject-related problems and instructional approaches. During these meetings they shared their existing expertise to expand their knowledge and improve their classroom practice (Smylie & Perry, 2005). Teachers also valued the knowledge that they acquired from higher education. They strongly believed that this assisted in improving and developing their assessment knowledge. Besides knowledge they had accumulated during teaching experiences, they strongly believed that development and ongoing support they got from their colleagues had improved their knowledge of assessment and practice.

Teachers' learning experiences were collaborative and encouraging ongoing learning in Accounting. These teachers created a collegial interaction influenced by their dedication and commitment to their work. Teachers were able to turn to their colleagues as a source of knowledge about instructional practices.

The fact that teachers had not received support from departmental officials (Schreuder, 2009), when, in fact, they needed such support, did not discourage the Accounting teachers. Instead they were interested in collaborative communal working with a shared focus on instructional improvement. One might assume that because the school is under-resourced, people do not collaborate and learn from one another and to engage with curricular issues. In fact these teachers do exactly the opposite. They learn and work collaboratively with colleagues sharing their resources and expertise and reversing the notion that being underprivileged only produces problems.

8.5 CONCLUDING THOUGHTS

This chapter provided a deeper discussion of findings by engaging with the literature to see how the current study relates to the existing body of literature. This chapter moved to a second level of analysis of the main findings. It highlights teachers' conceptions of the discipline of Accounting. What emerges strongly in the study is that teachers' conceptions of the discipline determine how they interact with learners in the classroom. It was also found that the uniqueness of the subject and its distinctive features lends itself to a particular approach to teaching, learning and assessment. The study also revealed a shift in teachers' understanding of the Accounting

curriculum. However, their level of engagement with the content was very superficial. In addition to the nature of the subject, contextual factors were significant in influencing teachers' classroom practices. Such contextual factors also hinder the development of the learners' competence which is demanded by the Accounting curriculum.

The next chapter presents a summary of the findings and the conclusion of the study

CHAPTER 9

TOWARDS ALTERNATIVE THEORISING

9.1 INTRODUCTION

In the previous chapter I presented a detailed discussion of findings from the existing literature. This closing chapter presents a summary of the findings and conclusions of the study. The chapter starts by providing a summary of the key findings and goes on to discuss the implications of the study in relation to the contributions it makes to existing theory and research while making suggestions for how future research could build on this study. The study sought to explore Accounting teachers' understandings and practices of formative assessment. It focuses on teachers' understandings of the shifts in the Accounting curriculum and their implications in the teaching, learning and assessment of the subject.

The aim of the study was:

- To explore Accounting teachers' understandings of formative assessment in teaching Accounting.
- To determine teachers' practices of assessment in accounting teaching.
- To theorise teachers' understandings and practices.

9.2 SUMMARY OF THE FINDINGS

The purpose of this section is to highlight the key findings of the study in relation to the critical questions.

9.2.1 Teachers' understandings and practices

Findings from the data revealed that at a theoretical level; teachers were able to articulate their understanding of teaching and assessment in Accounting. Significantly, when observing their practices, difficulty in implementing their understandings was evident. Findings also revealed that low level understanding of the nature of the evolving complexity of the discipline of Accounting and the contextual factors determine the way in which the subject is conceptualised, and therefore taught and assessed.

Teachers showed a lack of keeping up to date with the understanding of the growing conception and elaboration of the discipline of Accounting and how the later has influenced curriculum changes. Teachers understand the curriculum changes purely in operational terms. They understand it as another level of ‘new prescriptions’ to be implemented without perhaps fully understanding the rationale behind the shifts in the macro systemic identity of the discipline.

9.2.1.1 Accounting teachers’ understandings of teaching and assessment.

What emerged from the findings is that although teachers were aware of the changes in teaching and assessment in Accounting, shifts in their understandings were very marginal as there was no deep-level cognitive shift.

Teachers believed that learning in the discipline of Accounting occurs largely through regular operational practice due to the practical nature of the subject. This constitutes only one component of the evolving discipline. They saw Accounting as a subject that requires on going and consistent practice. Teachers believed that repeated exposure to Accounting calculations and problem solving can develop learners’ competence and skills in the higher order conceptualisation of the discipline. However, one needs to question whether teachers themselves were able to understand in a complex way the nature of the ‘higher-order’ skills beyond operational level- notions of the new Accounting expectations as a discipline and as an educational curriculum policy.

Accounting teachers felt that one form of assessment cannot adequately assess the complex nature of skills learners need to develop. Teachers therefore saw the need to use a variety of assessment strategies to provide learners with multiple opportunities to practice and master skills which are crucial in Accounting. Consequently teachers used many repeated procedural assessment strategies to cover the complex nature of the subject and to expand conceptions of the discipline.

Teachers viewed Accounting as a discipline which lends itself to approaches that promote collaborative learning. They tended to believe that learners learn accounting better if they

interact with one another. As such they believed that learners are likely to master skills and higher level competences in Accounting if there is interaction and engagement.

9.2.1.2 Accounting teachers' practices

The findings revealed that teachers seem to know about the changes in the Accounting curriculum and are aware of the curriculum expectations. However, their practices displayed limited knowledge and understanding of how to teach and assess in Accounting. What teachers did was to articulate the knowledge of the preferred change and the discourse of the NCS. This articulation was often limited to a verbal rendition of the curriculum expectations, perhaps as reflected in the repetition of departmentally-led workshop curriculum orientation sessions. Their verbal understandings ('talking') did not influence their assessment practices ('doing') as they could not manifest their understanding in their practices.

Knowing *about* the curriculum did not necessarily translate into *enacting* the curriculum change. Findings show that teachers were not able to fully comprehend or enact the deeper epistemological shifts being made about the nature of the Accounting discipline (as explained in Chapter 2) and therefore one does not see any major impact in the classroom pedagogy. Therefore they operate ostensibly at a more superficial, pragmatic operational level of adjusting their assessment pedagogy and feedback strategies in the classroom, but are not fundamentally making deeper shifts in the epistemological nature of the discipline of Accounting (as is intended by the curriculum policy).

Teachers talked about the need to use a variety of assessment strategies to provide learners with multiple opportunities to practice and master different skills. However, they have not yet made deeper strides into how the change in the nature of the discipline of Accounting is impacting on their classroom practice. They seem to understand why a change is needed at a level of rhetorical knowledge (understanding), but are limited in knowing how to make such a change (action). This rhetorical knowledge is often couched in curriculum compliance discourse. This is evident in the review of the actual lessons which did not show any deep insights into how teachers could put these new approaches and curricular expectations into practice. They seemed not to have thorough knowledge of relevant strategies to facilitate alternative approaches in teaching and

assessment in Accounting. Perhaps this is because they do not fully comprehend the emergent shifts that have occurred in the discipline at a macro level. These points to their limited understanding of the nature of the discipline of Accounting (propositional content knowledge) that they should have to enact the new curriculum expectations.

Teachers' practices revealed that they have not engaged deeply with the shifts in Accounting as enshrined in the new curriculum policy. This was evident in the kind of teaching that was happening in their classes. The findings indicate that teachers' understanding of assessment is superficial and, as a result, deeper, more nuanced applications did not happen in class. The way in which teachers engaged with the Accounting content shows that they lack a deep conceptual understanding of the curriculum. If teachers lack competence in their discipline they are likely to deprive learners of development of higher-level thinking skills.

Notwithstanding the disjuncture between the teachers' understandings and actual practices, there is evidence to suggest that teachers attempted to incorporate elements of formative assessment in their practices, although not consistent to their espoused understandings. Teachers are, in fact, taking some steps towards an alternate or transformed practice. They choose at least to provide opportunities for a different form of pedagogy in line with the overall broad conception of a 'learner-centered pedagogy'. Perhaps it is that the teachers choose to operate in the new format of formative assessments because it is a component of the new curriculum which they are able to understand, since they can see the benefits to their classroom pedagogy. This shows some ray of hope for a transforming their practices over time. The concern then is that these new superficial practices might become fossilised as 'enactment of the new expectations'. This is the danger that we might accept a 'little transformation' too quickly as adequate for enacting the qualitative change intended by the new curriculum.

From the findings it can be argued that Accounting teachers have reached the point where they know what the change ought to be, but at the operational level they show superficial engagement with the curriculum. Teachers have reached the stage where they can verbalise what the policy say, but they have not developed higher-level conceptual shifts and therefore their pedagogy remains very procedural.

From these findings emerge the questions: What then explains this surface-level understanding of and superficial engagement with the curriculum? What accounts for this non-translation from understanding into practice?

The following section discusses factors influencing teachers' understandings and practices in Accounting.

9.2.2 Factors influencing teachers' understandings and practices

In a context where teachers are faced with these kinds of shifting paradigms and expectations in terms of pedagogy and assessment while faced with other factors, it is unlikely that they will engage with the curriculum in a profound way. In the initial stage teachers may be able to articulate and verbalise what the documents say, but their practice does not always reflect these changes. Conceptual understanding and shifts in teaching approaches are very unlikely to take place. It could be argued that with the multiple shifts in the curriculum policy, teachers have become 'policy-resistant' or 'policy compliant'. This is highlighted by the fact that teachers are making the verbal superficial shifts, but not deeply enacting the intended changes. This might make a case for a halt to any further kind of 'new curriculum policy' until the system is able to stabilise.

Policy as written in policy documents does not determine practice. To some extent policy is a mediating force like other factors, but it is about the expectation of what ought to be in the curriculum. It only has the potential for regulating the practice. The actual practice might be influenced by a whole range of other issues. Therefore focusing on practice only might cause one to misunderstand what is mediating practice.

It is not always the case that teachers' understandings are manifest in action. Teachers' choice of practices is not influenced by their understanding or the policy expectations only.

Understandings are mediated and likely to be influenced negatively or positively by other factors. Teachers interpret and implement curriculum policy within the specific contexts of a

school organisational structure and environment. Therefore their practices are shaped by contextual factors operating from within and beyond the school and classrooms.

It can be concluded that deeply entrenched pedagogical worldviews that have been in place for over 50 years do not change in a short space of time by declaration of an alternative curriculum policy without understanding the contextual factors that teachers faced. The study revealed that physical space, time, context, language and home environment of learners, teachers' historical practices and the curriculum specification appear to be possible impediments to teachers' practices. Historical practices can be so ingrained that they act as a hindrance to change and alternative approaches to instruction. Over-reliance on the official curriculum structure could also explain the dominance and the need to comply with the curriculum specification. This could be seen as denying teachers the right to make autonomous curriculum decisions.

In the following subsections I present the findings which highlight the factors which influence teachers' understandings and practices.

9.2.2.1 Contextual factors

The study revealed that contextual constraints place restrictions on the quality of interaction and feedback that teachers can offer to their Accounting learners. Time, space and context influence the realisation of teachers' understanding from being translated into practice. Large class sizes, content overload, home environments, home language of the learners and historical practice come together to manifest the particular kind of pedagogy.

Limited amount of time for practice to happen in the classroom hinders the effectiveness of this practice. Consequently learners were asked to do application exercises at home. However, this could be an unrealistic expectation. The context of the home environment and particularly the availability of space at home might prevent learners from doing their work. In addition, the complex and particular circumstances created by the physical context and the limited time that the teachers have to work with determine how feedback happens. Large numbers of submissions due to large classes impede the quality of checking and the provision of constructive and timely feedback within certain time frames.

Other constraining factors were Accounting language and the structural factors in the curriculum. The special language of Accounting was also found to be a constraining factor in the teaching, learning and assessment of Accounting. The unique terminology often caused learners to misinterpret questions. Teachers felt that if learners did not understand the meaning of the Accounting terms correctly, they were likely to misunderstand the meaning of the questions.

Moreover, structural factors caused by lack of preparation of Grade 10 learners were adding to content overload in Accounting in later grades. Teachers were concerned about learners who come to Grade 10 Accounting without adequate background knowledge due to lack of in-depth focus on Accounting in EMS in earlier grades.

9.2.2.2 Teachers' under-developed understandings of the curriculum

It is evident from the data that teachers appeared to have limited understanding of the evolving discipline of Accounting and its embodiment in the curriculum. Although the teachers are aware of the changes and the policy expectations, their understanding of teaching and assessment in Accounting is under-developed. This could be the result of teachers' heavy reliance on the sequence of the topics without deep understanding of the curriculum as a whole. This showed a low level of understanding of the nature of complexity of the discipline. Teachers seemed to be rigid about the structure of the curriculum and believed that teaching should be organised in a fixed sequence. This fragmented view of the curriculum may impede teachers' understanding of how topics are related in Accounting.

Recognition of hierarchy of knowledge and skills caused teachers to plan and structure their lessons and activities in a compartmentalised way without preparing learners for complex content in higher grades. While teachers speak about the importance of understanding basic rules, principles and procedures in preparation for complex content in Accounting, they cannot adapt content to raise learners' level of thinking. Teachers do not expose learners to assessment activities that force them to go beyond the curriculum of the particular grade.

Teachers hierarchically organise their teaching on a compartment level. This results in teachers having to confine their knowledge to the level or grade they teach and what learners learned in the previous grades. When planning for teaching, teachers are only concerned about new knowledge in that specific grade and learners' understanding of the previous knowledge. This is evident in their concern about Grade 10 learners' lack of prior knowledge. They find reasons for learners' incompetence and the disjuncture between the Senior and FET phases.

Teachers appeared to lack understanding of progression or the scaffolding approach of how one topic relates to another within and across grades. They conceptualise teaching a classroom of learners, rather than the scaffolding of sequencing the knowledge context to acquire deeper levels of understanding of the discipline in the long term. This is often because of a distorted notion of 'learner-centred education' which does not focus on 'the learning' that ought to be happening. Consequently related topics are taught in isolation without integrating them into what is taught in higher grades. Teachers seem not to have understanding of what is happening in higher grades. Their poor levels of deep understanding of the discipline constrain them to teach the curriculum as a whole. All this manifests in a particular kind of practice.

9.2.2.3 The curriculum specification as de-professionalisation

Over-prescription of the curriculum has also been identified as a possible constraint on the implementation of different strategies. This adds to teachers' low level understanding of the discipline. Heavy reliance on the curriculum with specified assessment standards which generally determine what the teachers should teach, and how they should assess the learners, reflects a technical view of the curriculum that constrains the teachers' creativity in applying innovative strategies. Over-prescription of the curriculum undermines teachers' experience and creativity. It also produces compliance without much in-depth development of conceptual understanding.

From a pedagogical curriculum development point of view what has happened is that as the curriculum is refined from C2005 to RNCS and then to CAPS, what we are seeing is a greater level of specification. This is paradoxical since the new curriculum formulations are aiming to cope with shifting and expanding demands of the disciplines of study, but are resorting to greater

prescriptiveness. These greater levels of prescription might be a way of creating a teacher-proof curriculum to increase the content and improve the operational competence of (under-performing) teachers. If the curriculum increases the levels of specifications of what teachers ought to think, it does have the possibility of normalising the practices. This suggests that the curriculum formulations are having the effect of de-professionalising teachers. The long-term consequences are that if curriculum shifts keep adjusting to increase levels of specification, they could de-professionalise teachers.

What is happening is that while the system is trying to increase the levels of specification, it limits teachers' deep understanding of the curriculum as they tend to rely heavily on it. This means that as the levels of specification go up, the teachers' independent professional practices go down. The curriculum is attempting to professionalise but, in fact, is having the opposite effect. The intention is to raise the professional practice of teachers, but it could have negative effects in the long term if the curriculum continues to increase the level of specification.

9.3 A MODEL FOR TEACHERS' PRACTICES: COMMUNAL PEDAGOGY

Despite the contextual constraints and complexities the teachers had to deal with, nevertheless they took accountability for their learners and their learning. As a result, they were compelled to develop a special kind of pedagogical expertise or skill where they could simultaneously give individual and whole-class feedback. This is evident where teachers were sharing the responsibility of providing feedback with learners in order to provide both individual and communal feedback. Although feedback provided by learners may have been low-level feedback, the very practice of providing it gave sustenance to the communal teaching and learning enterprise. The purpose it served was to build this community and the sense of belonging where every learner's input is valued and learners are encouraged to take responsibility for their learning and the learning of others. This kind of feedback sustains the notion of communal learning where everybody takes part in the process of providing feedback.

Given the nature of the scenarios in Accounting which require learners to provide multiple, diverse solutions and the number of submissions due to large class size, it was unlikely that teachers could write down all the correct options when providing solutions. The circumstances in

a rural school forced teachers to write short comments on learners' workbooks and give more detailed communal feedback in class, where learners got an opportunity to write corrections while whole-class discussion was in progress.

Teachers created spaces for learners to work collaboratively to provide opportunities for learners to make meaning of the new topics and improve understanding together. Therefore learners were given the opportunity to think and share their thoughts with others with the aim of promoting shared learning.

In addition, teachers considered communal reading where the whole class read instructions aloud as a way of emphasising task requirements together. Teachers also saw the importance of involving all learners in the learning process by encouraging chorus responding. The way in which chorus responding was used in Accounting contributed to the notion of communal learning in a rural context. Even if learners were simply giving cognitively low-level responses, they were valued by these teachers and learners because they saw it as a way of including all of the learners.

It was evident that the nature of the teaching and learning context was such that the communal good, which was developing competence in Accounting content and procedures, was enabled through the communal spirit which teachers attempted to engender in their Accounting classes. This is also a means of dealing with the large learner: teacher ratio. In this strategy peers become additional resources to each other as a kind of 'distributed teacher'. Whilst this may have potentially detrimental effects when conceptual understanding is not evenly distributed, it is a coping strategy for establishing communal responsibility in the classroom.

This notion of communal learning stresses the complex, mutually supportive bonds between human beings as they strive to achieve communal aspirations. This is also evident where Commerce teachers set time aside during the official workday to meet as the Commerce Department. They were interested in collaborative, communal working with a shared focus on instructional improvement. A model for communal pedagogy is reflected in figure 4.

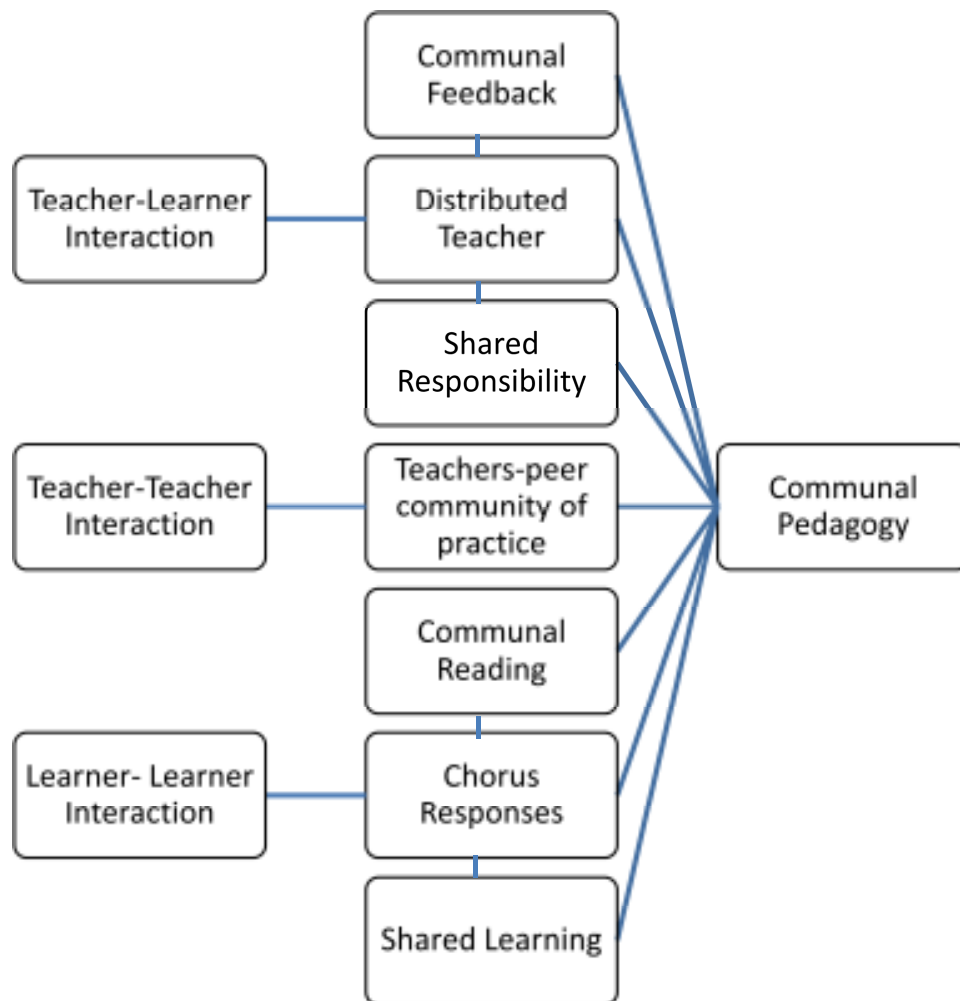


Figure 4: A model for communal pedagogy

From the above model, during teacher-learner interaction in class providing feedback was entrusted to the learners as a means of coping with large classes and the demands of the discipline. During the process of providing both individual and communal feedback, peers become additional resources to each other. This kind of learning sustains communal learning where all learners were involved in the process of providing feedback and the whole-class discussion.

Teachers also saw the importance of involving all learners in the learning process by encouraging giving answers in unison. The strategy was regarded as the whole-class effort where every learner was given an opportunity to respond. In addition, teachers considered communal

reading where the whole class read instructions aloud as a way of emphasising task requirements together.

During teacher-teacher interaction Accounting teachers' learning experiences created a collegial interaction where they share their resources and expertise. While teachers learn collaboratively they also use their colleagues as a source of knowledge about instructional practices.

Based on the findings, Accounting teachers were able to overcome and move beyond the challenges that limited their effectiveness in teaching and assessment. Despite constraints teachers devised strategies to sustain their practices. Due to the circumstances and the complexities Accounting teachers were faced with, they used teaching strategies they thought were relevant to their context. Although these strategies are often viewed as regressive and not as normative exemplars of progressive pedagogy, the teachers do not see them as backward pedagogy. Progressive pedagogy is based on constructivist teaching. It highlights the importance of teacher-learners interactions that encourage learners actively to construct meanings and become cognitively engaged in challenging activities (Demirci, 2009). Historically these pedagogies are pathologised and framed as deficit, without trying to understand what is behind teachers' use of these strategies. This study is not aiming to celebrate teachers' communal understandings of pedagogy. It is attempting to understand why teachers still view these strategies as their best, and how we move them from where they are. This highlights the need to understand the use of these strategies in rural contexts rather than condemning them.

The study is attempting to move research from judging to understanding teachers' practices. The issue in this study is not to judge teachers but to understand their practices, because if we judge we are likely to pathologise from our frame of reference as researchers from 'outside rural contexts'. However, if we understand what these teachers do from their frame of reference, we are likely to see the potential for these practices.

9.3.1 Limitations of communal pedagogy model: Disrupting teachers' knowledge of the context

Findings revealed that teachers are superficially enacting the curriculum expectation without deeply understanding the shifts in the nature of the discipline. Consequently they use communal pedagogy as a means to deal with the complexity of the context. Even though the study is attempting to understand the teacher's practices as driven by a contextually appropriate style of pedagogy, it is not simply accepting existing practices without sufficient critique of what it (un)consciously propagates, sustains or impedes.

While communal pedagogy holds immense promise as an approach in rural contexts, the model also has limitations. The study is suggesting the need to inquire about and question these practices for their limits and potential. The leverage towards greater depths of quality pedagogy will therefore require a strong emphasis on teachers recognising (not celebrating) their poor level of 'content knowledge of the changing nature of the discipline'. This will also entail recognising that contextual sensitivity and responsiveness are actually restricting both teachers and their learners' growth and development within the discipline of Accounting.

Although sharing the responsibility of providing feedback is viewed as sustaining communal learning, the strategy might have potentially detrimental effects when conceptual understanding is not evenly distributed. When the responsibility of providing feedback is shared with learners, the responsibility becomes too communal. Formal everyday knowledge starts to come in more strongly than formal discipline knowledge. Learners do not have sophisticated knowledge; as a result, the knowledge level remains low.

We acknowledge that chorus responding is compared to traditional rudimentary kind of teaching strategy (Maheady, Mallette, Harper & Sacca, 1991; Miller, 2009). This strategy normally results in low levels of learner participation, particularly for low-achieving learners. Because it requires the whole group to respond, it does not encourage individual learners to demonstrate how much they know.

Despite the view by teachers that communal pedagogy is the best practice in a rural context, it has possible limitations as a “false kind of egalitarianism” (Ginwala, 2011). False egalitarianism fosters the concept of keeping everyone on the same level of progress. It also celebrates the notion of a ‘pull him down syndrome’ which has the potential of being problematic as it impedes the learners from acquiring deep conceptual knowledge of the discipline of Accounting. The concept of keeping everyone on the same level might be a coping strategy to deal with the complexity of the context. However, treating everybody in this egalitarian way might be counterproductive to pushing the learner further.

It may be argued, however, that what these rural teachers are doing is being responsive and sensitive to the needs of the learners. This ‘knowing the contextual needs’ of the learners, however, might actually be impeding both teachers and learners from advancing to higher levels of curriculum enactment or attainment of the changes in the discipline. Drawing from the work of Amin (2008), “knowing the learners’ backgrounds might, in fact, be a problem, while not knowing might be more useful”. This negates the argument that being responsive to the contextual needs of learners is, in fact, valuable.

When teachers purport to know the contextual needs of the learners, they are “conflating this *knowing* with *knowing* about themselves as professionals” (Amin, 2008, p.234). What these teachers in fact know is that their professional competence is lacking. Therefore they use communal pedagogy as a strategy to compensate for their own less well developed pedagogical understanding of the changes in the nature of the discipline of accounting. For teachers, ‘knowing this context’ is equally problematic, while not knowing has the potential to raise the level of teachers’ pedagogical strategies above the limitations and set a higher benchmark to which learners must aspire (Amin, 2008). Deliberately not knowing, could be useful as a strategy to develop and improve conceptual understanding. Not knowing might cause teachers to go beyond, to look ahead, (Amin, 2008) to keep the focus on deep understandings of the shifts in the nature of the discipline and to introduce a new conception of a quality education.

9.4 IMPLICATIONS OF THE FINDINGS

The above seems to suggest a number of implications, not only for teachers' understandings and practices in Accounting but also for future research.

9.4.1 Professional development, policy and practice

In the literature much professional development is directed at developing teachers' understanding as an 'outside-in' strategy only i.e. treating teachers as deficit and needing remediation (Sayed, 2004) without determining the factors that influence their understandings. In this approach the knowledge or information flows down from experts and specialists to the teachers, who are passive receivers of knowledge. Teachers are then expected to apply abstract and de-contextualised knowledge to the very specific contexts in which they work.

In this top-down approach, teachers are provided with a prescribed teacher development programme which may not be based on their needs. The assumption is that teachers are deficient; therefore they need help by providing an 'outside-in' professional strategy. If teachers are simply given a structured curriculum and a prescribed programme on how to solve their problems without understanding the context, changes are unlikely to be implemented because they were not well understood. Such development programmes do not help teachers to develop conceptual understanding of the curriculum.

This study is attempting to shift a dominant discourse of much professional development which is 'outside-in' to a strategy which is 'from within'. This calls for a professional development approach which emphasises the need to focus on the needs of the teachers and to allow the programme to be directed by the teachers themselves, rather than adopting a top-down approach. This suggests a model for professional development which is context-driven and therefore based on 'inside-out' strategy and takes teachers' needs into consideration, rather than being only content driven. The aim is to move away from only judging to accepting the practice of what is occurring but also to create opportunities in professional development for disruption or questioning.

In this study implications for teacher development will be based on a fine-grained nuanced analysis of what happens in rural contexts. Contextualised learning is associated with situated learning theory. This model of teacher professional development is suggesting the opposite of a deficit model in that it emphasises the need to understand the inside (teachers' own explanations of their practice) to be brought out into the open: for examination, understanding, critique and sharing. Therefore teacher development activities are situated within their everyday practice. The situated kind of professional development is likely to sustain the change and it is informed by the realities and context. This means that professional development activities take place within the teachers' actual context to ensure that new knowledge is applied in class.

The study is suggesting a kind of understanding and approach to teacher learning and professional development that is context specific. The implication is that for professional development the main issue is how we affirm what this particular context values, and how we help teachers unlock what they value to be able to see both potential and limitations.

The study is arguing for a balance between an approach where the starting-point is an internal view of what is going on in contexts where teaching takes place and an external view imposed by an outsider. What this study is saying is that neither the 'outside-in' nor the 'inside-out' should be set up as dichotomous alternates. The argument is that design and content of the programme must take into account the context in which it will take place by relating them to the individual needs of the schools and teachers involved.

What is important is the ability for teachers to be able to apply new knowledge to the context in which the very knowledge was acquired, while combining it with knowledge from a top-down approach designed and provided by outsiders. The emphasis is only on the relevance of the new knowledge (such as the shift in the epistemological base of disciplines) but also the relevance of the context in which the knowledge is learnt. The study is suggesting a combination of these two strategies. It is about understanding the complexities that are at the interface where the 'inside-out' and 'outside-in strategies' converge. If one strategy is too powerful it is likely to distort and over-power the other one. Both strategies can operate in dialogical tension with each other.

When the ‘inside-out’ and ‘outside-in’ teacher development strategies come together, for them to work well there is a need for a dialogical kind of recognition or affirmation of both.

9.4.2 Future research

This section presents ideas emerging from this study which could be further explored to contribute to scholarly knowledge on teacher understandings and practices.

As the findings show, teachers used a particular kind of pedagogy to sustain communal pedagogy in a rural context. The fact that teachers are still using these strategies means that they see value in them. The findings point to the need to understand why teachers still value these practices instead of judging and condemning them as deficient. Future researchers should thus seek to understand what is happening in these contexts and why teachers are still valuing these practices. Such studies could also probe both the potential and limitations of a communal pedagogy.

The issue of rural pedagogy needs to be explored in a more nuanced way. The implication is that future researchers should be able to understand these pedagogies and the philosophical and underpinning theoretical moves that are being made within the rural context. These practices can be questioned and re-examined. This also calls for a need to inquire, question and re-examine these practices for their limits and potential.

The study revealed that teachers’ superficial level of engagement with the content shows that they had limited understanding of the nature of the discipline. In many instances, teachers see the relationship to the discipline in very narrow terms. They see it in relation to what is operationally possible and pragmatically feasible inside their classroom because of the nature of their learners, the context and of their understandings. However, they do not take ownership of broader professional exploration of the discipline and the shifts in the discipline.

The question then is how do we get teachers to look at subjects and the nature of the disciplinary knowledge? This calls for research that will unlock teachers’ current thinking about the

discipline. As much as teachers perform certain pedagogies, what is important is how we unlock their existing pedagogies for them to shift their thinking and see new ways of thinking.

Findings of the study indicated that Accounting teachers were learning and working collaboratively with colleagues. However, this was not really the focus of this study. This study is only claiming that teachers reported that they saw the value of the ‘teacher-peer community of practice. Future research could look more deeply into the frequency, value and the content of learning that happens within these teacher communities of practice in a rural school. In teacher-peer community of practice there might be issues of power that plays itself in rural contexts. The issue of how power plays itself out during these meetings needs further research. There is also a need to investigate the kinds of meaning making and understanding and the kind of cognitive development that happens when teachers meet.

The focus of the study was limited to the teacher understandings and practices of formative assessment in Accounting in a semi-rural context. The study focused on large classes and curriculum-related factors which constrained teachers’ understandings and practices. As a result other contextual factors could not be adequately probed in this study. Future research should explore in more depth some elements of this aspect of rurality that the study did not explore, such as the influence of the lack of resources, language and home environment of learners.

9.5 CONCLUDING THOUGHTS

The study explored Accounting teachers’ understandings and practices of formative assessment. It was conducted in a rural area which is an under-researched context. This study focused on methodologies that try to understand teachers’ understandings and their practices with respect to formative assessment.

Findings of the study reflected that there is a particular kind of pedagogy operating within the rural context. Although these practices are not regarded as a sophisticated progressive kind of pedagogy, they are still viewed by Accounting teachers as the best ‘contextually appropriate pedagogy’. The study suggests that the teaching practices within rurality should not be judged

and pathologised because of their specificities of responsiveness to highly contextualised and more likely appropriate factors.

The shift that the study is making is that too often when we are looking at the practices of rural school teachers, we only focus on their practices without looking at or understanding what informs their practices. What the study is suggesting is that we get inside those particular contexts and understand its nature rather than viewing them from our perspective of middle-class suburbia. These practices yield a particular focus that could be condemned at superficial level but when examined in more depth they are attempting to move towards a kind of practice that has relevance and appropriateness, however flawed it may be in developing deep disciplinary shifts in epistemology. This study has been able to push the boundaries that we often look only at the nature of practice in Accounting, but not at what informs the practices and nature of the understandings of the discipline.

In contrast to what we think about rurality, and in relation to the myths of how things work (or not) in rural contexts, there are unique elements that work in this context of deprivation. Communal teaching, even if it is a weak pedagogy, works in these contexts. The study is not celebratory of the communal pedagogy. We have to understand its nature. In doing so, we also recognise the limitations in teachers' practices. In this study, while attempting to understand teachers' practices, we were also able to recognise teachers' lack of understanding of the shifts in the nature of the Accounting discipline beyond the simple managerial kind of operational levels that they presently demonstrate because of their own backgrounds and the limitations of their training and experience.

If teachers understand their disciplines as sets of facts and procedures and do not keep abreast with the broader vision of the discipline, they run the risk of simply basing their own pedagogy on the way in which they were taught and trained as teachers, or simply as they are told by the latest new curriculum policy requirements. Pedagogy is not simply a set of operational procedures. Teachers need conceptual and theoretical knowledge to be able to understand the nature of the discipline. When we say teachers lack content knowledge, it is not just content knowledge of the existing practices or the operational issues about content or what they need to

teach in the class it is also content of the evolving nature of the disciplines and the contexts within which they are to be enacted.

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APPENDICES

APPENDIX A ETHICAL CLEARANCE



RESEARCH OFFICE (GOVAN MBEKI CENTRE)
WESTVILLE CAMPUS
TELEPHONE NO.: 031 – 2603587
EMAIL : sshrec@ukzn.ac.za

05 MARCH 2010

MRS. JC NGWENYA (200000098)
SCHOOL OF SOCIAL SCIENCE EDUCATION
EDGEWOOD CAMPUS

Dear Mrs. Ngwenya

PROTOCOL REFERENCE NUMBER: HSS/0923/09D
PROJECT TITLE: "Formative assessment in accounting: Exploring teachers' understanding and practices"

EXPEDITED APPROVAL

This letter serves to notify you that your application in connection with the above has now been granted full approval following your response to queries raised by the Research Ethics Committee.

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 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

Best wishes for the successful completion of your research protocol.

Yours faithfully

A handwritten signature in black ink, appearing to read "S. Collings".

PROFESSOR STEVEN COLLINGS (CHAIR)
HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS COMMITTEE

cc. Supervisor (Dr. S Maistry)
cc. Mrs. R Govender & Ms. T Khumalo

APPENDIX B PERMISSION FROM THE DOE



kzn education

Department:
Education
KWAZULU-NATAL

JC NGWENYA
32 RETHMAN ROAD
NEW GERMANY
3610

Enquiries: Sibusiso Alwar

Date: 01/02/2010

References: 0008/2010

PERMISSION TO INTERVIEW LEARNERS AND EDUCATORS

The above matter refers.

Permission is hereby granted to interview Departmental Officials, learners and educators in selected schools of the Province of KwaZulu-Natal subject to the following conditions:

1. You make all the arrangements concerning your interviews.
2. Educators' programmes are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.
4. Learners, educators and schools are not identifiable in any way from the results of the interviews.
5. Your interviews are limited only to targeted schools.
6. A brief summary of the interview content, findings and recommendations is provided to my office.
7. A copy of this letter is submitted to District Managers and principals of schools where the intended interviews are to be conducted.

The KZN Department of education fully supports your commitment to research: **Formative assessment in Accounting: Exploring teachers' understandings and practices**

It is hoped that you will find the above in order.

Best Wishes

R Cassius Lubisi, (PhD)
Superintendent-General

...dedicated to service and performance
beyond the call of duty.

KWAZULU-NATAL DEPARTMENT OF EDUCATION

POSTAL: Private Bag 30137, Pietermaritzburg, 3201, KwaZulu-Natal, Republic of South Africa

PHYSICAL: Office 025, 108 Pietermaritzburg Street, Metropolen Building, PIETERMARITZBURG 3201

TEL: Tel: +27 33 341 6610/6611 | Fax: +27 33 341 6612 | E-mail: education@kzndoe.gov.za | www.kzndoe.gov.za

APPENDIX C - PERMISSION TO CONDUCT RESEARCH

**TOPIC: FORMATIVE ASSESSMENT IN ACCOUNTING: EXPLORING
TEACHERS' UNDERSTANDINGS AND PRACTICES.**



**FACULTY OF EDUCATION
(Edgewood Campus)
School of Social Science Education**
*Edgewood Campus
Private Bag X03
Ashwood*

The Principal

APPLICATION FOR CONDUCTING RESEARCH

I am currently registered as a PhD student at the University of KwaZulu-Natal. I hereby request permission to carry out my research at your school. The research is entitled:

Formative assessment in Accounting: Exploring teachers' understandings and practices.

The purpose of the study is to explore Accounting teachers' understandings of formative assessment, how these teachers apply formative assessment in class and what informs their understandings and practices of formative assessment in Accounting. Because I intend to get in-depth information about your school's Accounting teachers' understandings of formative assessment, multiple methods will be used to collect data. Hence more time will be spent with Accounting teachers.

In understanding Accounting teachers' meaning making of formative assessment, teachers will be interviewed individually. They will also be observed while teaching in class for five lessons per teacher. Post-lesson focus group interviews will be conducted where video clips will be watched for teachers to reflect on their actions after each lesson observation. Teachers will get together to make a collage which will depict their understanding of formative assessment using photos that they will have been taken while interacting with their learners or with one another. I will also review and analyse documents such as teachers' master files and learners' portfolios. The period anticipated for data collection is between March and June 2010. May I be allowed to audiotape the interviews, video tape the observations and to take photos so as to capture the process of making a collage.

Throughout the research process as well as in the reporting of the findings:

Teachers' participation in the research is voluntary.

Teachers will not be under any circumstances forced to disclose what they do not want to reveal.

Teachers can withdraw from the research process at any time and the decision will not disadvantage the participant.

Their identity will not be disclosed in the dissertation.

Their names and the school will not be disclosed at any point during or after the study.

Throughout the research process as well as in the reporting of the findings their anonymity and confidentiality is secured.

The researcher will use any information from them in a way that will assure their continued respect amongst Accounting teachers and all colleagues.

The information obtained will strictly be used for research purposes and will be used with the strictest confidentiality. The data will only be used for research purposes and will be securely stored in a lock-up cabinet.

After submission of the thesis, data will be stored with the university for a period of five years, after which the documents will be shredded and video cassettes will be incinerated.

For any further information, I have enclosed herein the contacts of my supervisor.

Yours sincerely

Jabulisile Ngwenya

Student number: 200000098

Cell no.: 083 7239134

E- mail: ngwenyaj@ukzn.ac.za

Supervisor: Dr S.M. Maistry

Tel. No: 031 260 3457

E-mail: maitrys@ukzn.ac.za

DECLARATION

Research Study in Accounting Education

“Formative assessment in Accounting: Exploring teachers’ understandings and practices.”

I (full name)hereby confirm that I understand the contents of this document and the nature of the study and I hereby grant permission to the researcher to conduct research in my school.

Signature of Principal

Date

APPENDIX D INFORMED CONSENT (Accounting teachers)



**FACULTY OF EDUCATION
(Edgewood Campus)
School of Social Science Education**
*Edgewood Campus
Private Bag X03
Ashwood*

Dear Participant

INFORMED CONSENT FOR PARTICIPATION IN RESEARCH PROJECT

I am a PhD student at the University of KwaZulu-Natal conducting a research project titled, “Formative assessment in Accounting: Exploring teachers’ understandings and practices”. I kindly request you to participate in the process of data collection that will take place within your school.

The purpose of the study is to explore Accounting teachers’ understandings of formative assessment, how these teachers apply formative assessment in class and what informs their understandings and practices of formative assessment in Accounting. Because I intend to get in-depth information about your understandings of formative assessment within your school, multiple methods will be used to collect data. Hence more time will be spent with you.

In understanding your meaning making of formative assessment, you will be interviewed individually. You will also be observed while teaching in class for five lessons. Post-lesson focus group interviews will be conducted where video clips will be watched for you to reflect on your

actions after each lesson observation. You will be expected to get together to make a collage which will depict your understanding of formative assessment using photos that you will have taken while interacting with their learners or with one another. I will also review and analyse documents such as your master files and learners' portfolios. The period anticipated for data collection is between March and June 2010. May I be allowed to audiotape the interviews, video tape the observations and to take photos so as to capture the process of making a collage.

Throughout the research process as well as in the reporting of the findings:

Your participation in the research is voluntary.

You will not be under any circumstances forced to disclose what you do not want to reveal.

You can withdraw from the research process at any time.

Your identity will not be disclosed in the dissertation.

Your name and the school will not be disclosed at any point during or after the study.

Throughout the research process as well as in the reporting of the findings your anonymity and confidentiality is secured.

The researcher will use any information from you in a way that will assure your continued respect amongst Accounting teachers and all colleagues.

The information obtained will strictly be used for research purposes and will be used with the strictest confidentiality. The data will only be used for research purposes and will be securely stored in a lock-up cabinet.

After submission of the thesis, data will be stored with the university for a period of five years, after which the documents will be shredded and video cassettes will be incinerated.

For any further information, I have enclosed herein the contacts of my supervisor. Please complete the consent form attached should you decide to participate in the study.

Yours sincerely

Jabulisile Ngwenya

Student number: 200000098

Cell no.: 083 7239134

E- mail: ngwenyaj@ukzn.ac.za

Supervisor: Dr S M Maistry

Tel No: 031 260 3457

E-mail: maistry@ukzn.ac.za

DECLARATION

(to be completed by the Accounting teachers)

I..... (full name of participant)
hereby confirm that I understand the contents of this document and the nature of the research
project, and I consent to participating in the research project.

I understand that participation is voluntary and I am at liberty to withdraw from the project at any
time, should I so desire.

SIGNATURE OF PARTICIPANT

DATE

APPENDIX E INFORMED CONSENT (learners)



**FACULTY OF EDUCATION
(Edgewood Campus)
School of Social Science Education**
*Edgewood Campus
Private Bag X03
Ashwood*

Dear Participant (learner)

INFORMED CONSENT FOR PARTICIPATION IN RESEARCH PROJECT

I am a PhD student at the University of KwaZulu-Natal conducting a research project titled, “Formative assessment in Accounting: Exploring teachers’ understandings and practices”. I kindly request you to participate in the process of data collection that will take place in your school in your Accounting class.

The purpose of the study is to explore Accounting teachers’ understandings of formative assessment, how these teachers apply formative assessment in class and what informs their understandings and practices of formative assessment in Accounting. Because I intend to get in-depth information about your teachers’ understandings of formative assessment, multiple methods will be used to collect data. Hence more time will be spent in your class.

In understanding meaning making of formative assessment, your teacher will be observed while teaching in class for five lessons. Photos will also be taken while your teacher is interacting with you in class. Post-lesson focus group interviews will be conducted where video clips will be watched for your teacher to reflect on his or her actions after each lesson observation. Your teachers will be expected to get together to make a collage which will depict your understanding of formative assessment using photos that will have been taken while interacting with you or with one another. The period anticipated for data collection is between March and June 2010. May I be allowed to video tape the lesson observations and to take photos during classroom interaction.

Throughout the research process as well as in the reporting of the findings:

Your participation in the research is voluntary.

You can withdraw from the research process at any time and no harm will befall you.

Your identity will not be disclosed in the dissertation.

Your name, your teachers name and the school will not be disclosed at any point during or after the study.

Throughout the research process as well as in the reporting of the findings your anonymity and confidentiality is secured.

The researcher will use any information from your teacher in a way that will assure your continued respect amongst Accounting teachers and all colleagues.

The information obtained will strictly be used for research purposes and will be used with the strictest confidentiality. The data will only be used for research purposes and will be securely stored in a lock-up cabinet.

After submission of the thesis, data will be stored with the university for a period of five years, after which the documents will be shredded and video cassettes will be incinerated.

For any further information, I have enclosed herein the contacts of my supervisor. Please complete the consent form attached should you decide to participate in the study.

Yours sincerely

Jabulisile Ngwenya

Supervisor: Dr SM Maistry

Student number: 200000098

Tel. No: 031 260 3457

Cell no.: 083 7239134

E-mail: maistris@ukzn.ac.za

E- mail: ngwenyaj@ukzn.ac.za

DECLARATION

(To be completed by the learner)

I..... (full name of participant)
hereby confirm that I understand the contents of this document and the nature of the research
project, and I consent to participating in the research project.

I understand that participation is voluntary and I am at liberty to withdraw from the project at any
time, should I so desire.

SIGNATURE OF THE LEARNER

DATE

APPENDIX F INFORMED CONSENT (Parents)



**FACULTY OF EDUCATION
(Edgewood Campus)
School of Social Science Education**
*Edgewood Campus
Private Bag X03
Ashwood*

Dear Parent

INFORMED CONSENT FOR PARTICIPATION IN RESEARCH PROJECT

I am a PhD student at the University of KwaZulu-Natal conducting a research project titled, “Formative assessment in Accounting: Exploring teachers’ understandings and practices”. I will be visiting your child’s Accounting teacher as part of a research project focusing on formative assessment in Accounting. The purpose of the study is to explore Accounting teachers’ understandings of formative assessment, how these teachers apply formative assessment in class and what informs their understandings and practices of formative assessment in Accounting. I have selected two Accounting teachers from Umthuli Secondary School as research participants for the study. Because I intend to get in-depth information about teachers’ understandings of formative assessment within your child’s school, multiple methods will be used to collect data. Hence more time will be spent with Accounting teachers.

I hope to observe and videotape each teacher in an authentic classroom context teaching five separate lessons. The videotapes will be used as prompts during the interview with teachers after the lesson has been taught. This will assist teachers in their responses to questions focusing on

their lessons. Teachers will take photos of what they think depict their understanding of assessment. These photos will only be used by teachers to make a collage.

I kindly request your permission to allow your child to be captured on the video and photos during the lessons. The videos will only be used for the post lesson interviews and will be watched by myself and the teacher concerned. If you do not wish your child to be captured on the video footage or photos, I undertake to ensure that they are placed in a position in the class so that their images will not be captured on video and photos and that they will not be disadvantaged in anyway by this decision.

Throughout the research process as well as in the reporting of the findings:

Your child's participation in the research is voluntary.

Your child can withdraw from the research process at any time and the decision will not disadvantage him/her.

Your child's identity will not be disclosed in the dissertation.

Your child's name, teacher's name and the school will not be disclosed at any point during or after the study.

Throughout the research process as well as in the reporting of the findings your child's anonymity and confidentiality is secured.

The researcher will use any information from your child's teacher in a way that will assure his/her continued respect amongst Accounting teachers and all colleagues.

The information obtained will strictly be used for research purposes and will be used with the strictest confidentiality. The data will only be used for research purposes and will be securely stored in a lock-up cabinet.

After submission of the thesis, data will be stored with the university for a period of five years, after which the documents will be shredded and video cassettes will be incinerated.

For any further information, I have enclosed herein the contacts of my supervisor. Please complete the consent form attached.

Yours sincerely

Jabulisile Ngwenya

Student number: 200000098

Cell no.: 083 7239134

E- mail: ngwenyaj@ukzn.ac.za

SUPERVISOR: DR. S. MAISTRY

Tel. No.: 031 260 3457

E-mail: maistrys@ukzn.ac.za

DECLARATION

(to be completed by the parent)

I..... (full name of parent)
hereby confirm that I understand the contents of this document and the nature of the research project, and I **do** ____/ **do not** ____ give permission for my child's image to be captured on the video and photos of the research on formative assessment in Accounting.

I understand that my child is at liberty to withdraw from the project at any time, should I/ he/ she so desire.

Name of the learner _____ Grade _____

SIGNATURE OF THE PARENT

DATE

APPENDIX F INFORMED CONSENT (Parents) (in ISiZulu)



**FACULTY OF EDUCATION
(Edgewood Campus)
School of Social Science Education
*Edgewood Campus
Private Bag X03
Ashwood***

Mzali

Ngingumfundi owenza iziqu zobudokotela (PhD) eNyuvesi yakwaZulu-Natal. Ngenza ucwaningo olubheka ukuthi othisha besifundo sezezimali (Accounting) bakuhlaziya kanjani futhi babahlola kanjani abantwana bebe befundisa ekilasini. Ngikhethe othisha ababili be Accounting e Mthuli Secondary School ukuze babambe iqhaza ocwaningweni. Ngakho-ke ngizovakashela uthisha we Accounting womntwana wakho ozobe ebambe iqhaza ezingxoxweni ngesikhathi socwaningo. Ngoba ngifuna ulwazi olujulile ngendlela othisha abahlola ngayo izingane ekilasini ngizosebenzisa izindlela eziningi zokuthola lololwazi okuzokwenza ngihlale isikhathi eside nalabothisha esikoleni.

Ngizobheka bese ngithatha izithombe zothisha befundisa ekilasini kuze kube izikhathi ezinhlanu. Umshini wokuthwebula izithombe uzosetshenziswa futhi usize ngesikhathi kuxoxwa nothisha ngendlela abahlola ngayo izingane. Othisha bayothatha izithombe ezitshengisa indlela abahlola ngayo izingane. Lezozithombe ziyosetshenziswa uma othisha bakha icollage ethsengisa indlela abayizwa ngayo indlela yokuhla abayisebenzisayo.

Ngicela ukuba uvumele umntwana wakho ukuba avele uma kuthathwa izithombe ekilasini ngesikhathi befundswa futhi behlolwa. Lezizithombe ziyosetshenziswa ekwenzeni ucwaningo. Uma ungamuvumeli umntwana wakho ukuba avele ezithombeni ngiyiqiniseka ukuthi uhlala lapho angeke avele khona futhi angaphazamiseki ezifundweni.

Ngesikhathi kuqhubeka ucwaningo nalapho sengibika ngomphumela:

Umntwana wakho akaphoqiwe ukuba yingxenywe yocwaningo.

Umntwana unelungelo lokuyeka ukuqhubeka nocwaningo noma inini uma efisa.

Imininingwane yomntwana wakho nothisha wakhe kanye nesikole ayiyodalulwa noma ngayiphi indlela.

Okutholakale ngocwaningo akuyikushicilelwa ngendlela eyodalula imininingwane yababebambe iqhaza.

Okuqoshiwe nokuthwetshuliwe kuzovalelwa ehhovisi lami ukuze ngiqiniseke ukuphepha kwako.

Uma ucwaningo seluphelile kuyophinde kuvalelwe endaweni ephephile iminyaka emihlanu emnyangweni wezemfundo enyunivesi

Uma kukhona imibuzo ungangithinta noma ungathintana nongibhekileyo (supervisor). Ngicela ugcwalise lefomu elandelayo lapho uvuma noma ungavumeli umntwana wakho ukubamba iqhaza ocwaningweni.

Yimina ozithobayo

U Jabulisile Ngwenya

Student number: 200000098

Cell no.: 083 7239134

E- mail: ngwenyaj@ukzn.ac.za

SUPERVISOR: DR. S. MAISTRY

Tel. No.: 031 260 3457

E-mail: maistrays@ukzn.ac.za

IMVUME

Mina _____ (igama lomzali)
ngiyifundile futhi ngayizwa ukuthi incwadi ithini, nokuthi lumayelana nani ucwaningo.

Ngiyavuma _____ / **Angivumi** _____ ukuthi umntwana wami abe yingxenye
yocwaningo.

Ngियाqonda ukuthi nginelungelo lokuyekisa umntwana wami ukuba yingxenye
yocwaningo noma inini uma ngifisa.

Igama lomfundi _____ Ikilasi _____

SAYINA (UMZALI)

USUKU

APPENDIX G QUESTIONNAIRE (Teachers' biographical data)

BIOGRAPHICAL AND GENERAL INFORMATION

Please answer the following questions by placing a [√] in the appropriate box.

Gender

| | |
|--------|--|
| FEMALE | |
| MALE | |

What are your years of experience as an Accounting teacher?

| | |
|-------------|--|
| 0 – 3 | |
| 4 – 6 | |
| 7 – 9 | |
| 10 and over | |

Grades taught in Accounting?

| | |
|-------------|--|
| Grade 8 & 9 | |
| Grade 10 | |
| Grade 11 | |
| Grade 12 | |

What is your current post level?

| | |
|--------------|--|
| Post Level 1 | |
| Post Level 2 | |
| Post level 3 | |
| Post level 4 | |

What is your current rank category?

| | |
|--------------------|--|
| Educator | |
| Head of Department | |
| Deputy Principal | |
| Principal | |

What is your highest qualification after grade 12?

| | |
|------------------|--|
| Certificate | |
| Diploma | |
| Bachelors Degree | |
| ACE | |
| Honours | |
| Masters | |

Are you currently registered with higher education institution?

| | |
|-----|--|
| YES | |
| NO | |

APPENDIX H INTERVIEW SCHEDULE

SEMI-STRUCTURED INDIVIDUAL INTERVIEWS SCHEDULE

TOPIC: FORMATIVE ASSESSMENT IN ACCOUNTING: EXPLORING TEACHERS' UNDERSTANDINGS AND PRACTICES.

I would like to thank you most sincerely for your willingness to assist me with this study. As I will be following a case study research design, you were carefully and purposely selected as research participants based on your level of experience of assessment in Accounting.

The purpose of the study is to explore Accounting teachers' understandings of formative assessment, how these teachers apply formative assessment in class and what informs their understandings and practices of formative assessment in Accounting.

Accounting is viewed as the discipline of communication, analysis and interpretation of financial information for the making of appropriate decisions. Open assessment dialogue or two-way communication between the learner and the teacher is highly recommended to allow learners to develop reasoning and to make informed decisions. This means that assessment in Accounting should be a continuous, formative and planned process of gathering information about the performance of learners to enhance future teaching and learning by providing constructive feedback. Hence, the purpose of this interview is to gather in-depth information through a dialogue to shed more light on Accounting teachers' understandings of formative assessment.

Purpose of assessment

What do you understand to be the purpose of assessment? Why?

How do you ensure that assessment is always part of teaching and learning in your class?

Do you think that assessment determines or influence what you teach or it determines how you teach?

Questioning

How do you create opportunities for classroom dialogue (discussion) in your Accounting lessons?

Your commerce head of department (HOD) says you ask too many questions. You should be concentrating on more teaching than asking many questions.

How do you explain your reasons to your HOD? (Why do you think questioning is important in Accounting?)

Do you prepare your questions before going to class or you generate questions in the class.

How do you know when to ask questions and what to ask while you are teaching?

How do you make that kind of quick decisions in the class?

How do you cater for different levels of learner performance in your during assessment? (types of questions). Why?

How often do you ask higher order or open-ended questions?

What do you do if your students struggle to answer higher order questions

What do you think are the main causes of children not being able to answer such type of questions in Accounting?

Can you describe a recent example of a higher order question that you used in Accounting class.

Feedback

Why do you think feedback is important to you and your learners?

What type of feedback do you normally give to your learners?

Who gives feedback in your class? (peer feedback).

How frequently do children do written work in Accounting?

What purpose do you think it serves for you and the learners?

Do they get checked, assessed, marked immediately, the following day or a week later?

In the light of class size and the realities around the timetable, how and when do you provide each learner with feedback about their performance after each task?

From your experience, do you think that kind of feedback that you are giving your learners is sufficient? Explain.

Subsequent instruction

Are you interested in the right answer or is the right answer important to you? Explain.

How do you use your learners' wrong answers? Why?

How do you punish or reprimand incorrect responses?

From your experience, do you think all learners can achieve well in Accounting. Why do you think so?

What do you do to bridge the learning of lower achieving children?

If after a test or class work you find that most of your learners have misunderstood a concept.

What actions do you take?

What do you do differently?

Do you reteach, adapt teaching or you teach exactly the same way?

Can you describe the examples when this kind of things happens in your Accounting and what you did?

From your experience, if you identify learners with peculiar problems in learning a certain topic in Accounting, what do you do?

Can you describe how you help such learners?

Can you describe an example in class where children have shown significant improvement in their learning? Can you describe what you or learners have done to achieve this change?

Can you describe an example in class where children have shown significant decline in their learning?

Learner involvement

Why do you think it is important to involve your learners during assessment in class?

How frequent do you involve learners during assessment?

How do you encourage learners to be instructional resources for one another? (peer assessment or group assessment)

How do you encourage learners to be owners of their learning? (self-assessment)

Can you describe instances where your learners were involved in deciding on your assessment in your Accounting class?

Nature of the task, length and marking criteria, marks, due date, complexity, other criteria

What do you do when children complain about the assessment task, marks, scores?

If a learner gets low marks and the parent complain, what do you do?

What do you do with those learners who are not likely to show you how much they know with those assessment strategies that you have chosen?

Do you think your learners understand the purpose of assessment?

What are your learners likely to say in response to this question?

Where do you think they are getting these ideas from?

Do you think you are creating this impression that they have?

What are the different ways in which learners communicate to you what they do not know or understand?

Affective domain

What do you do with those learners who are not likely to show you how much they know with those Assessment strategies that you have chosen? What do you do to build your Accounting learners' self-esteem?

Do you think that assessment tasks that you give learners give a fair chance to show you what they know? Why?

Do your learners feel comfortable to ask questions in your Accounting class?

External assessment vs internal assessment

How do you use tests or feedback from tests?

What are your views about external assessment tasks? How do they match your expectations about assessment?

How do you manage the conflict between the demands of the DoE and your assessment plans?
Do you teach all the topics that are supposed to be covered in the grades that you are teaching (Grade 10, 11 or 12) before examinations?
Do you find the DoE requirements affecting your quality teaching? How?
From your experience as an Accounting teacher, what challenges do you experience as an assessor in the Accounting classroom?

Teacher professional development and training in assessment.

Did you attend any workshop on assessment?
Is there anything new that you learned from that workshop?
Was the workshop useful, is it contributing to the way in which you are assessing learners in Accounting? How?
How has your attendance of workshops changed your thinking or understanding about assessment?

Learner teacher support material

To what extent do you use LTSM (resources) to support formative assessment?

CONCLUSION

Is there anything else you would like to share with me regarding assessment or related matters that you believe are important to the study?

CONCLUDING REMARKS

I would like to thank you sincerely for your honest and valuable responses and inputs. Once I have analysed these I may want to come back and ask you more specific questions based on your answers. I wish to emphasise that you will be given feedback on the results of the study.

APPENDIX I

INTERVIEW TRANSCRIPT (EXAMPLE)

INTERVIEW WITH (ZAMA)

Interviewer: What do you understand to be the purpose of assessment?

Interviewee: I have to assess my learners in order to see how far they have achieved the outcomes of the topic, this helps me to see whether they are ready for the next topic and to see if there are any misunderstandings. Sometimes I assess them to find out what they have done from previous classes. In Accounting it is important to get what they did in other classes before you start the topic. If it is in a form of project or assignment it gives my learners a chance to research and to add to their knowledge in Accounting.

Interviewer: How do you create opportunities for classroom dialogue or discussion in your Accounting lessons?

Interviewee: It depends on the content that I am teaching. If I am teaching recording or ledger it is not easy to engage my learners into a dialogue, except if they do not agree with the amount then I ask them to discuss the answer and give reasons for it. It is easy to engage grade 12 into debates because they have to analyse and interpret in almost all topics. They are expected to use their knowledge to comment, give reasons for their recommendations, give opinions, give advice and solve problems especially in Companies and Cash Budget. Sometimes they come up with different answers and they also disagree with each other. They have to give reasons for their answers until we find the most correct answer.

Interviewer: Let's say your commerce H.O.D says that you are asking too many questions while you are teaching in class but you should be concentrating on more teaching than asking many questions. How do you explain your reasons to your HOD?

Interviewee: the purpose of teaching is for the learners to understand, I cannot carry on teaching without assessing them by asking questions all the time to make sure they understand, to make sure they take part in the lesson, if they are involved and interact they learn better in Accounting.

Interviewer: Why do you think questioning is important in accounting?

Interviewee: It is important for the pupils to be part of the lesson; they are always alert in class. To involve learners in the lesson helps them to understand the lesson better. I always teach by asking questions. I want to interact with my learners and to see them taking part in the lesson.

Interviewer: Do you prepare these questions before you go to class?

Interviewee: Sometimes I prepare questions while preparing for the lesson or use questions from the book. Other questions come up as we progress with the lesson.

Interviewer: So how do you know when to ask questions and what to ask while you are teaching?

Interviewee: If I feel I have given them too much information or if I feel that they have not understood, I then stop before going further because if you do not understand step one it is of no use to go to step two. I always stop and check whether they understand. Sometimes I just ask a question anytime; it depends on what I am explaining.

Interviewer: How do you make that kind of quick decision that you have stop and ask a question?

Interviewee: By looking at them. Their frowns, their reaction is very important. By looking at their frowns on the face and the nodding of their heads and you stop and you ask question.

Interviewer: What type of questions do you normally ask in your class?

Interviewee: It depends on what I am testing. If I am testing content and recording like journals, questions are normally closed. If I am testing application like interpretation of a ledger account, it is open-ended because it depends on learners' understanding.

Interviewer: If you were to think back to your last lessons that you taught last week, can you estimate the number or percentage of lower, middle and higher order questions that you asked?

Interviewee: It depends on the progress of the topic. If you are still introduce the topic you ask more lower or middle questions. If you are towards the end of the topic the number of higher order questions would be more. It also depends on the grade that you are teaching. Like in grade 10 you will find that most of the questions are usually in lower and middle order and grade 12 because they are dealing with analysis and interpretation of what they did in other grade, you would ask more higher order questions. In grade 10 I was introducing financial statements and the type of questions were lower and middle because the content was still easy. In grade 12 we were doing Cash Budget and Cash Flow Statement and now we are doing Manufacturing. We started with what they did in grade 10 and 11 and the questions were easy and medium. After that all questions were higher because we were analyzing the statements. There were problem solving questions in every exercise.

Interviewer: Did you plan for this kind of questions?

Interviewee: I always come to class with some few questions in mind that I would want to ask. I cannot go to class unprepared. I need to get responses to these few but at the

end of the lesson I used to notice that I have asked more than what I planned because other questions come up while you are teaching depending on whether the learners understand or not.

Interviewer: Why did you use these (lower, middle, higher) questions?

Interviewee: You go in class with the few to check whether they understand. The content that I was teaching forced me to ask that type of questions. Sometimes you get responses and then you ask more because they will ask as well.

Interviewer: What do you do if your students struggle to answer higher order questions?

Interviewee: That is normally a problem. Higher order questions are a problem especially with the type of learners that we have, the problem with higher order questions is the language. Their understanding of the questions. They do not understand the requirements of the question. What is the question asking them to do is a problem. We try to include that type of questions for instance in the Asset Disposal. They need more practice. The more they practice the more they perform better in such questions. Our goal is to prepare them for the exams.

Interviewer: What do you think are the main causes of children not being able to answer such type of questions in Accounting?

Interviewee: The problem is with the understanding of question which is caused by understanding of the language. If there is a word that they do not understand, then the whole question will be a problem. They lack background. They do not practice to use the language in lower classes. They also do not practise these types of questions at home. But I try to give them homework on these questions and to explain in IsiZulu.

Interviewer: Can you describe a recent example of a higher order question that you used in your class?

Interviewee: we were doing corrections on financial statements and there was a question on asset disposal where a vehicle was bought and sold during the financial year but there was no accumulated depreciation. A number of them did not get the answer, but they were all involved in doing the calculations and try to understand the question.

Interviewer: How frequent do your children do written work in Accounting?

Interviewee: I give them written work every day. They do class work or homework everyday to give them more practice. After each topic I give them tests to check their understanding. Sometimes if the topic is long, I normally give them tests before we finish the topic. These tests tell me if there are learners who do not understand and they need more explanation.

Interviewer: Why do you think written work is important in accounting?

Interviewee: I cannot teach without giving them activities while explaining. For example if I am teaching Income statement, I have to give them work to do in class and at home to practice this Income Statement I want them to do class work and homework to check whether they understand. This also gives them more practice because in Accounting learners need to do a lot of work. I also want them to do their work at home to check whether they understand what we did in class. In all topics there is a lot of calculations. ... they are battling with problems which involve difficult calculations in Accounting. I also give them more work.

Interviewer: when do you check or mark their work?

Interviewee: If it is classwork I check their work while they are writing and if there is enough time, we mark that together in class. For homework corrections are done the following day while learners are marking their workbooks. I always start by checking whether they have all done their work. But because my classes are big I do not get time to mark all their exercise books. Then if it's an assignment after 1 or 2 weeks. Because it is not easy to mark so many assignments in one week. If it's tests I mark it during the weekend so that they get their papers back the following week or on Monday.

Interviewer: What sorts of comments do you write on your learners scripts when you mark tests and assignments on weak and higher learners' scripts?

Interviewee: Sometimes I write the correct answer on top of the wrong one. Or write what the learner was supposed to say. If I see that the learner has a major problem I ask the learner to come and see me. There are cases where I just mark the answer wrong and I know that I will explain more in class when doing the corrections with the learners because it works in Accounting if they are all involved in doing corrections.

Interviewer: Describe comments and suggestions for improvements that you give to your learners?

Interviewee: If I see that the learner is trying I write comments like good attempt or just write good work.

Interviewer: Why do you think it's important to give feedback to learners? What purpose do you think it serves for you and the learners?

Interviewee: feedback controls my teaching. So feedback enables learners to see where the problem is and where they are lacking. When you tell them that I was expecting this answer, it makes the learner aware of certain things before answering a question. It will help learners to try and understand the question because not that the question is difficult but when you give feedback they know the answers but misinterpreted the question because there are words which are difficult in Accounting and those words affect the whole sentence then the learner because he/she doesn't understand that word the whole

question is not understood. Then when you tell the learner what was expected you will find that the learner knows where he or she misinterpreted the words. When you explain those words maybe like fraud means stolen things then the learners realise that the problem was fraud they didn't understand and they didn't relate it to accounting and the problem they fail to relate the word they heard in economics and the same word in accounting.

Interviewer: Let's say you have a class of 50 and above and it is not easy to mark and give feedback everyday. What strategies do you use?

Interviewee: in grade 10 there are more than 80 learners. It is not easy to mark their exercise books everyday but if I want to mark I ask one learner to facilitate the marking. Then while they are busy with the corrections, I get time to mark and check their exercise books. If there is a problem I have to stop marking and continue explaining that. Even if I take the books home with me I won't finish marking because there are too many books. Sometimes I ask them to mark each other's exercise books. But I think it is sometimes right if they mark their exercise books while corrections are done on the board by one of them. It helps them to see that how much they know and where they went wrong. Sometimes I don't give them answers I just let them to answer the questions and they help each other. When they are stuck it is when I intervene.

Interviewer: From your experience, do you think that kind of feedback that you are giving your learners is sufficient? Explain.

Interviewee: yah it is not sufficient. If controlling them was easy I would sit with one who have a problem and deal with him. so 80 learners is difficult for a teacher even if you see that if you have a problem can come and see me it's difficult for a learner to say I have a problem until when you mark, you can pick up that this learner has a problem. Sometimes we discuss and do corrections for assignments and reports very late because of numbers and there is no time to give them a second chance to do their assignment.

Interviewer: In your class, if you identify learners with peculiar problems in learning a certain topic in Accounting, what do you do? What do you do to help that learner?

Interviewee: you can take the learner and teach him/her at maybe at break time and one that has a problem it forces me to give him/her more work and extra lessons in the morning are given so that he/she can cover what other learners have done. Work starts at 7:30, I come at 7:00 to accommodate that learner. Even in the afternoon the school end at 2:30 I take that 30 minutes and go home at 15:00 to help learners with problems.

Interviewer: Are you interested in correct or wrong answers when you teach or is the right answer important to you? Explain.

Interviewee: yah, for other questions you are expecting them to be correct according to

the information but you find out that they are wrong that means that they didn't understand properly. Wrong answers will tell that they are having a problem with those questions. It also helps you to see that the time I was asking that they didn't understand the question. Sometimes wrong answers can change the lesson and the questions that you have prepared. Let's say I ask questions about what I have already taught them and I find that they give me wrong answers. This means that there is a problem somewhere, where they didn't understand properly.

Interviewer: If they bring wrong answers only what do you do? How do you use wrong answers?

Interviewee: I assess them because I want to check whether they understand. Wrong answers tell me as a teacher to teach that section again because what I was teaching was not understood and never heard. Sometimes I use those who understand to explain to other learners. I also think of other methods of explaining that section to help learners to understand. I also change the strategy and the way I started with them. It allows me to ask more questions. While asking more questions, learners start to discuss their answers.

Interviewer: How do you punish or reprimand incorrect responses?

Interviewee: if they bring wrong answers I have to motivate them and tell them that they are trying and say I like people who are trying like you because there is a reason behind their wrong answers. I give them chance to explain how they get that answer. And when you motivate them don't tell them they are telling nonsense, say that they are trying but let's change the way the questions were asked and try other ways and maybe sometimes you draft questionnaire and give them to discuss in pairs. They will find some other information even the ones who are quiet and said nothing about his/her answers will raise their hands and say something.

Interviewer: Now from your experience, do you think that all learners can achieve well in accounting?

Interviewee: they can pass as long as they can have the right attitude and make them like it because another thing it happens that you as a teacher you don't have love for the subject and make the learners not to like it too. But if you explain it and have love for it and for what you are doing and even the learner who didn't know accounting will pass.

Interviewer: What do you do to help learners to achieve well in your class?

Interviewee: I had a case where a learner was battling with calculations but he was good in written work like economics and business studies and I encouraged the learner by saying that he must come to class even if his answers are wrong. I used to meet with him even during break to discuss his problems I also gave him more work. I also put him in group of learners who were good in accounting. I was doing this because I wanted the learner to learn from others and when they were doing classwork and homework they helped him. I encourage him to hang around with learners who know the

subject. He passed accounting.

Interviewer: What do you do to bridge the learning of lower achieving children?

Interviewee: I always encourage them to come and see me at anytime if they are having problems. I do not have time to mark all my learners' exercise books but I always mark work for those learners so that they all see where they made mistakes. In my class those who are struggling sit with those who are good in Accounting. Sometimes you have to ask about what is happening at home because they do not have time to study or to do their work at home. Do you study, who do you stay with and so you can find the background of the learner to see if there is nothing affecting him/her at home because for most of them the problem is their background.

Interviewer: If after a test or class work you find that most of your learners have misunderstood a concept. What actions do you take?

Interviewee: In the first place if the test was for marks, it means that I am not going to record it. They will write another test. If most learners fail or do not get correct answer for that question, it means that there is a problem. They did not understand the concept. I have to start afresh and use different strategies. But sometimes it is difficult to start everything from the beginning because there is no time. You find that you continue even if your learners need more work and more clarity.

Interviewer: Can you describe an example when this happens in your class?

Interviewee: It happened last year in grade 11. I gave them a test on Manufacturing because I wanted to start Ledger Accounts. I found almost all learners failed the test. They did not understand the concepts which are introduced in grade 10. I had to start with grade 10 work to explain the terms before coming to recording.

Interviewer: Can you describe an example where children have shown significant improvement in their learning?

Interviewee: Yes in grade 12. What I noticed in 2008 and last year, my learners used to have a problem with Cash flow statement. What I am doing this year is that every Friday I give them exercises on cash flow statement. We did it and now I am on budgeting but every Friday there is work on this section. Last week I gave them a test on cash flow, they all passed others nearly got 100%.

Interviewer: Is there any case where they have shown significant decline in their learning?

Interviewee: No, except if we are starting a new topic and they are still showing that they have problems. But after that they show improvement.

Interviewer: Why do you think it is important to involve your learners during assessment in your class?

Interviewee: I always involve them by asking questions to check their understanding. Sometimes I involve them to clarify the work that they are doing. If they are doing class work I ask them to do it in groups to help each other. During marking and when they do corrections I ask them to do corrections on the board while others are giving answers. In Accounting they learn better if they work in groups.

Interviewer: Can you describe instances where your learners were involved in deciding on your assessment in your class? How do you involve them?

Interviewee: involving learners lets say for homework or class work, I take 5 minutes explaining what I am looking for. Before giving them an assignment or presentation, I start by discussing what the assignment is all about. I also give them due date. Although we discuss marking rubric but it is not that we do it together and they tell me how they want that rubric to be. We are expected to do the rubric with learners. There is no time to develop a rubric together and they only listen to what I come with.

Interviewer: Let's say a learner is complaining about the marks and scores. What do you do?

Interviewee: I think before you give them assignment you must also give them rubric and explain to them what... what are the expectations. They must know that we no longer use ticks. They must also know that you won't mark the whole thing but there are specific things that you were focus on. Let's say they were doing income statement and you expecting me to mark sales and costs of sales and I was targeting gross profit and I was focusing on certain adjustment. So it's not easy to come back to me and complain because I explain everything.

Interviewer: If a learner gets low marks and the parent complain, what do you do?

Interviewee: fortunately we have never had such a case because we discuss problems with our learners. If the learner is failing, parents are called to discuss the learner's problem. In July we used to call parents to discuss their learners' progress. Learners' portfolios are shown to parents.

Interviewer: How frequent do you involve learners during assessment?

Interviewee: I always involve learners when I am teaching. I ask them questions and give them class work while teaching. At the end of the lesson I also ask questions and give them homework. At the end of the topic I give them tests to check whether they understand. Sometimes I ask them to discuss questions for assignment together and prepare presentations as groups. If there is a problem with calculations I want them to do calculations in pairs.

Interviewer: What forms of assessment do you use?

Interviewee: My learners are always involved during assessment by asking questions. Sometimes I ask them to discuss the questions together. In most cases they assess each other's work. I use learner to learner assessment because I want them to be able to discover things for themselves and to help each other. I want them to judge their information as compared to each other. The important thing is that they must assess each other. And also group assessment is helping.

Interviewer: How successful are these forms of assessment?

Interviewee: I want my learners to work in groups to help each other but sometimes I feel that I do not give them enough time to get the answer on their own sometimes I cannot control all the groups because the class is overcrowded and because I want to finish my lesson.

Interviewer: What are the weaknesses, problems, tensions and difficulties of forms of your choice?

Interviewee: Like I said there is no time to give learners to assess each other and to help each other. There is also no time to use other forms of assessment. Sometimes I do things instead of asking learners to do it because they take time to get the correct answer. I want to see them discussing and disagree on their answers because they learn from other learners but I cannot control that because the class is big I do not have time for that I want to finish the chapter.

Interviewer: Do you work with learners individually, in groups? Why?

Interviewee: I want them to work together. They do the calculations, class work together. They also mark their homework and classwork together. If they have a problem I help them as a group. Sometimes they come to me individually to ask questions.

Interviewer: What do you do with those learners who are not likely to show you how much they know with those assessment strategies that you have chosen?

Interviewee: When I am teaching I always stop and ask questions. I want them to do calculations together. I just call anyone to give answers after they have discussed them. I encourage group work because they help each other. They do their class work in a group. When marking I know that they all have answers.

Interviewer: Do you think your learners understand the purpose of assessment?

Interviewee: no, It depends on the class and the type of learners in that year. They don't understand why they have to be assessed. According to them when you discuss with

them its ok but when you start to give them work it's a problem. Some of them do not do their homework. so they fail to understand the importance of assessment. When you tell them that you finished the chapter so you will give them a test they say no Miss next week and as if they did not understand the whole chapter. They do not want to do assignments. We force them to it because it is their Cass. Other learners I think they know because if you do not give them homework they come to me and ask for work to do.

Interviewer: What are your learners likely to say in response to this question?

Interviewee: I think they can say that they want to see that they understand the information they have done and they can answer questions in a correct way. Some will say assessment is for marks.

Interviewer: Where do you think they are getting these ideas from?

Interviewee: I think it is their friends and from me. They know that if they write a test or assignments marks are recorded. If they write class work and homework I do not record marks because I give them practice.

Interviewer: What are the different ways in which learners communicate to you what they do or do not understand?

Interviewee: they know that they can come to me at anytime. I always tell them that if they are lost while I am teaching they are free just to stop me and ask so that I can explain. In other classes learners laugh at each other so learners keep quiet. Some learners wait until the end of the lesson and he/she can go out with me and start asking questions. Others come to me during break or in the morning. Learners don't understand each other, they don't understand that their knowledge is not the same and their level of understand is not the same.

Interviewer: Do you think that assessment tasks that you give learners give a fair chance to show you what they know? Why?

Interviewee: I always want to give them more work especially those who are struggling, but there is no time to give them work until you see that they all understand. Sometimes there are topics where you want them to do presentations, to give them case studies or to start with research before starting the topic. It is not easy because there are big numbers in classes. If you want them to do research it is a problem because there are no libraries here they have to take taxis to go to town.

Interviewer: What do you do to build your learners' self-esteem?

Interviewee: my learners know that they always do their work as a group or with a partner. This makes them to feel free to do their work. Even if they do not know how to do it but they help each other. I always motivate them. They know that they can come to

me at any time if they have problems.

Interviewer: Do your learners feel comfortable to ask questions in your class?

Interviewee: they are all free to ask questions. But there are those who are quiet and shy to ask. I always stop teaching and say ask questions and if no one ask I give them an exercise or ask questions. I know for sure there will be a problem.

Interviewer: Is there any workshop that you attended on assessment?

Interviewee: Yes, we do have workshops.

Interviewer: when?

Interviewee: no, not this year last year, excerpt for grade 12 beginning of the year.

Interviewer: Is there anything new you learned from those workshops?

Interviewee: yes because especially if you are teaching grade 12 and we as teachers we experience different problems so I gain a lot from those workshops.

Interviewer: What about the other years? Was the workshop useful, is it contributing to the way in which you are assessing learners in Accounting? How?

Interviewee: yes I remember there is a teacher who told me that I can even use break time to solve my learners' problems. She said I must allow learners to go and buy food and they must come back eat in the class while they eat we share their problems so there is no tension we just talk about their problems in Accounting. We also share our problems as teachers and discuss different ways of teaching difficult sections like cash flow statement. We also learn a lot about assessment strategies because we had questions on that.

Interviewer: How has your attendance of workshops changed your thinking or understanding about assessment?

Interviewee: the way I teach, because we as teachers we take 80% in class and we give them 20% even though it's NCS. So when I give them an exercise sometimes I don't explain as we normally do in accounting. So I give learners a chance to try and analyse what is required. This helps learners because in the exams they used this skill. They work in groups to help each other; they also do presentations and case studies in groups. They know that they are involved for the whole of the lesson.

Interviewer: Yah

Interviewee: yes, this will help them to solve problems on their own. Our problem as teachers we explain a lot which for me, I think we lead learners. When it comes to

exams no one will lead them so they will have a big problem he/she will fail to see the transaction.

Interviewer: What are your views about external assessment tasks? How do they match your expectations about assessment?

Interviewee: external tasks are helpful because maybe in class you use easy exercises but these tasks come up with high thinking skills questions which are more difficult than what is in my tests. They prepare my learners for exams.

Interviewer: How do you manage the conflict between the demands of the DoE and your assessment plans?

Interviewee: the easy way is that at the beginning of the year when preparing for the work schedule and assessment dates you must take into consideration the department's dates for the common tests there will be no problem. If you did not take into consideration the department's date you will have a big problem because you can't change it. If you know all the dates and tasks required then you can fit your own tasks which you think will help learners, and the department's tasks are helpful.

Interviewer: Do you find DoE requirements affecting your quality teaching? How?

Interviewee: subject advisors use to tell us what modules to cover and you will find that you have not finished those modules. I can finish the syllabus. But the problem is that you have to teach what is in the common tests. They take teaching time. After writing the tests I use the difficult questions as classwork and homework. We discuss it as a class. They are very useful to prepare my learners for exams.

Interviewer: From your experience as an Accounting teacher, what challenges do you faced with as an assessor in the accounting classroom?

Interviewee: there are challenges, the first one is that learners in grade 10 didn't do accounting in grade 9 and 8 because teachers don't have accounting, they have economics and business studies. That's why accounting will not be in the expected standard because the teachers who are teaching grade 8 and 9 don't know accounting. It is better in this school because EMS is 9 is taken by teachers who know Accounting. But in grade 10 there are learners from other schools. I am forced to go back to grade 9 work to start ledger to talk about trial balance. If learners can start accounting at a primary level it will be easy. So you as a teacher you have to start accounting from the basics but in grade 10. You want to finish the work program but there is no time to teach everything and to assess them and you cannot jump to grade 11 work, the learner must understand the basics. As a result they go to grade 12 without accounting basics.

Interviewer: Yah, I see.

Interviewee: So it's difficult to start accounting equation in grade 10 the more you

spend explaining things a learner was supposed to get in grade 8 and 9, you are not going to finish grade 10 work, because Accounting syllabus is too long. And if you don't explain these things a learner will struggle from grade 10 to grade 11 even in grade 12. So the learner will not be able to do interpretation.

Interviewer: How do you use LTSM or resources in school to support formative assessment?

Interviewee: Sometimes materials are a problem because it happens that you want to assess the learners and find that the photocopying machine is broken and you don't know how long will it take to fix the machine. This is a big problem because sometimes you are forced to start a new chapter without assessing learners. It's not only the photocopying machines sometimes the papers are not available or ink. All these things must be available when the learners are about to write the tests and they cause a problem. The teacher cannot write transactions and income statement on the board that is impossible. For example this year we did not have enough books in grade 10, I personally went to Tongaat to borrow books because I wanted learners to have books so that I can give them homework. Sometimes you have to compromise as an Accounting teacher. Learners do not have workbooks and calculators.

Interviewer: Is there anything you want to share with me which you think is very important?

Interviewee: If we can look at accounting as a whole, specifically looking at the critical thinking our learners are disadvantaged because we don't have internet and maybe some learners come from families that don't have TVs. I will sometimes say they must go and compare the rand with a dollar. When it comes to exams they are required to answer the question which someone who is exposed to the outside world. It happens that there will be an accounting word which is more advance to a learner who lives in rural areas. There is also too much work. When we teach we are expected to cover work from high school level to university level while the learner is still in high school. Like teaching auditing and control and ethics. Another thing is published income statements. And we don't have resources to teach learners that way. If we can have resources it won't be a problem to teach them until that level.

Interviewer: Yah.

Interviewee: In most of the times we teach them about things that they don't know. For example when you are talking about an auditor even some teachers don't know the difference between the auditor and accountant. Even myself I did not know this before until I did auditing. The teacher will have a problem before going to learners. There are so many terms which will lead a teacher to say something which he doesn't know or he/she will just avoid teaching.

Interviewer: Yah.

Interviewee: They must give us enough information and another thing the department must encourage teachers to continue studying to update information.

Interviewer: Thanks Zama

APPENDIX J

LESSON OBSERVATION SCHEDULE

TOPIC: **FORMATIVE ASSESSMENT IN ACCOUNTING: EXPLORING TEACHERS' UNDERSTANDINGS AND PRACTICES.**

The purpose of this observation schedule is to observe teachers interacting with learners in the class to see how teachers' interpretation of formative assessment plays out in class. It will be completed by the researcher during the lesson.

NAME: _____ DATE: _____

CLASS: _____ PERIOD: _____

LESSON NO.: _____

Classroom assessment

| | Always | Sometimes | Never |
|---|--------|-----------|-------|
| 1. How frequent were learners assessed during the lesson. | | | |
| 2. Different techniques or forms were used to assess learners | | | |

Questioning

| | Always | Sometimes | Never |
|---|--------|-----------|-------|
| 1. Planned for questions asked | | | |
| 2. Closed questions were asked | | | |
| 3. Open ended questions were asked | | | |
| 2. Interactive questions were asked by teachers | | | |
| 3. Questions were asked by learners | | | |
| 3. Learners were asked to elaborate on answers | | | |
| 5. Answer was immediately given by teacher | | | |
| 4. Learners were given wait-time | | | |

Learner involvement

| | Always | Sometimes | Never |
|--|---------------|------------------|--------------|
| 1. Criteria discussed with learners | | | |
| 2. Learners were encouraged to work in groups? | | | |
| 3. Learners encouraged to ask questions in class | | | |

Self and peer assessment

| | Always | Sometimes | Never |
|---|---------------|------------------|--------------|
| 1. Learners assess their work | | | |
| 2. Learners were given a chance to assess each other. | | | |

Feedback

| | Always | Sometimes | Never |
|---|---------------|------------------|--------------|
| 1. When was feedback given to learners? | | | |
| 2. Learners also give feedback | | | |
| 3. Learners gave feedback to each other | | | |
| 4. Type of feedback given | | | |

Subsequent instruction

| | Always | Sometimes | Never |
|---|---------------|------------------|--------------|
| 1. Emphasises areas that need improvement | | | |
| 2. Learners were given a chance to use feedback | | | |
| 3. Teacher used learners' responses & feedback | | | |

APPENDIX K LESSON OBSERVATION TRANSCRIPT (EXAMPLE)

GRADE 12 LESSON 2

Learners: (talking, laughing while opening their workbooks and exercise books)

Teacher: (teacher is checking and signing learners workbooks), (ask one learner about work) uphi u 9.6 ngoba kufanele ngabe ula nala (Where is exercise 9.6 because it should be here)

Learner: (one learner responds) Miss ngangikubhale excersizini, ngisazokukhiphela ebhukwini.(I wrote it in the exercise book, I am still going to transfer it to the workbook)

Teacher: Magwaza (learners' surname)

Learner: hand the book to the teacher (teacher is marking and signing)

Teacher: so let's try and do 9.7 on the chalkboard. we don't have 9.6 on the books but we did that 9.6 on the chalkboard as an example, page 306

Learners: (are turning to that page)

Teacher: (writing on the board from the book) then ask, how many months are we budgeting for?

Learners: 3 months

Teacher: and those months are?

Learners: December, January and February (teacher is writing months on the board)

Teacher: (gives one learner chalk to write answers on the board) go and do the first transaction.

Learner: go write on to board

Teacher: so lets us read carefully, instruction please read page 306

Learners: (reading from the book) Use the instructions of the following to prepare a projected income statements for Umngeni traders for three months period 1 December 2010 to 28 February 2028

Teacher: information

Learners: information, (reading from the book) the following totals were extracted 12 plus the goods of umngeni traders on 30 November 20.7 after 9 months of traders.

Teacher: so we divide our sales by how many months, with 12 or 9 months

Learners: by 9 months

Teacher: very good. 9 months, ok (Looking at learner who is writing on the board) (the other is writing on the board)

Teacher: read the adjustment under point no 1

Learners: based on the average months of the previous 9 months the sales for December 2007 is expected to increase by 30% and the sale for January 2008 is expected to decrease by 10% and remain constant there after

Teacher: How much are sales.

Learners: 90 000(one learner responds)

Learners: 30% (learner is writing what learners are saying) is 27 000 and decrease by 10%, 24 300 others are saying 24, others 27 mumbling kuphuma u 27

Learners: akuphumi 117 000 lapha ku 27 cisha u 27 000, 117 000 minus 10%, minus 10 105 000

Teacher: do you minus all in 117000 or 90 000.

Learner: (one learner)117000, others are quiet

Teacher: read instructions carefully no. 1

Learners: the average 90 000

Teacher: the sales for December are expected to increase, nizwile so we have increased by 30% ok,

Learners: yes

Teacher: then lets us do January

Learners: 90 000 minus 10% is 81000
Teacher: (who is writing) minus
Learners: 10%, 81 000, January, February no march
Teacher: so January and February is 81 000, do you all agree?
Learners: yes
Teacher: let's put the total, Maphumulo you are going to do the sales.
Teacher: how much are the sales (learner who is writing is waiting for the answer)
Learners: 279 000 sales (one learner adds total sales on the board)
Teacher: read number 2 for the mark- up cost (giving one learner a piece of chalk)
Learners: (reading) the mark-up cost for 10 up for February will be 100%,
Teacher: 100%, so for December
Learners: one learner 117 mumbling
Learners: (one learner) 117 000 times 100 divided by 200 (the other is writing on the board) 117 times 100 divided by 200, 58 500 (one learner say) cost of sales (the other is writing on the board, cost of sale), 31 000 times 200, 40 500.yah write it under February, February.
Learners: (one learner shout) total is 139 500 (write 1 and looking at class) 39, one learner shouts 139 500, (writes 139 n look at the class) one learner shouts 500
Teacher: there is something missing on the cost of sales.
Learners: brackets (writes brackets), (one learner) all of them, (one learner)
Teacher: gross profit
Learner: gross profit (one learner)
Teacher: Then calculate u December, January and February.
Learners:(one learner) 58 500, (whole class) 58 500,(one learner is writing on the board),
teacher: for December
learners: (one learner) no for December, 40 500, 45 000, 139 000 (learner is writing these numbers)
Teacher: underline above your profit, above.(teacher intervenes) All those straight lines from December to
learners: February
Teacher: thank you (taking chalk from the learner and give it to another one), continue please be fast, next item will be
learners: operating income (one writes on the board)
teacher: operating income
learners: yes
teacher: what is the first items for operating income
learners: rent income (one learner writes)
Teacher: and information for rent income. Please read
learners: (reading) rent is normally increased by 500 on 1 January of each year
Teacher: so how mh., so how, so how much will be our rent for December.
learners: December rent,
teacher: show us calculation (the learner who is writing takes a calculator)
learners: December is, 12 000
teacher: rent income
learners: (one learner) 27., 27 mumbling (others still calculating)
teacher: divided by
Learners: 9
Teacher: ok, 3000 for January, it is increase by how much?
learners: 500
Teacher: increase by 500, Feb

learners: 3500
teacher: total
learners: 10 000 (**one learner**) (**others are still calculating**)
teacher: please take another chalk, please calculate for December how much will be the total
learners: 61 500
teacher: January
learners: one learner 97 000,
teacher: 45 000 plus 35 (**leading learners**)
learners: 44 000
teacher: the same as January
learners: 149 500 (**one learner**,), 149 500 (**she is writing**)
teacher: operating expenses, the first one
learner: sales and wages
Teacher: who is going to do salaries and wages for us, Come and do it. Salaries and wages?
 Please read the detailed information.
learners: the normal sales and wages for December 2007 increase by 8000 to receive 15 bonus, (**one learner**)117 000,
learner: (**look at the whole class**)
learners: 117000 (**one learner**) for December
Learner: ??? (**on the board**)
Learners: 17 000 (one learner is writing), 13 000 (**looks at them**), 13000 (**the whole class shout**), plus 8000
Learner: plus?
Learners: 8000, (**one learner shout**) 21 000 (learner writes 21000), ayibo,
Learner: lo itotal yini (zulu) (is this a total) (**verifying answer in isZulu**)
Learners: yes (**one learner**), itotal leya
Learner: plus banike la (**plus what**)
Learners: 8000
Learner: 8000 (**repeats the answer**)
Learners: yes (**one learner writes 8000 mumbling**)
Teacher: for December will be how much (**teacher intervenes**)
Learners: for December 21 000, ayibo 13 800
Learner: 13 800 for December
Learners: yes
Learner: ayibo ngani nithe (**ask the whole class**), kanti nina nithini kimina (**in their language**)
Teacher: how much will be the cost amount for December (**teacher intervenes**)
Learners: 21 000 (**one learner writes 21 000 on the board**), 21 000 for December
Teacher: which is the first one , January
Learners: mumbling (**on the board**) ??
Teacher: do you know how we all arrive at 21 000
Learners: yes
Teacher: how
Learner on the board: (**explains**) Sithe 117 000 divided by nine, 9 months is ????? thousands plus no 2, u 8000
Teacher: for the bonus
Learner: yes
Teacher: January, so January, there will be no bonuses in January
Learners: yes

Teacher: are there any bonuses
Learners: no,
Learner on the board: then how much are we writing
Learners: 13 000
On the board: 13
Learners: yes, 13 000 (**he writes**), advertising
Teacher: continue with advertising
On the board: writes advertising ,
Teacher: please read adjustment the additional information (**reminding learners about instructions**)
Learners: . (**Reading**) advertising will increase by 10% for December only while all other expenses are expected to remain constant
Learners: 36 000 divided by 9,
On the board: Give me the answer
Learners: 36 000 divided by 9, 4000 (**other learner**) 4 000
On the board: (ask) 4
Learners: 4000 plus 30%, 4 800
On the board: plus (**looking at the whole class**)
Learners: 4 800, (**others**) plus 20%, 4 800 (**one is writing**) December. 34 000 January and February, February and????? Will remain the same, total 12 800. Sundry expenses
On the board: (**writing what other learners are saying**)
Learners: (**one learner**) sundry expenses what is it, 27 divided by 9, (**whole class**) 27 000 divided by 9 equal to 3000
On the board: writing
Teacher: any additional information
Learners: no additional information
Teacher: there is, only while
learners: (**one learner**) all other expenses are expected to remain constant
Teacher: all other expenses are.....
Learners: to remain constant (**one learner**) expected to remain constant
Teacher: so that amh...
Learners: 3000 every month (**on the board, write that 3000**)
Teacher: so ??? 3000
Learners: (**one learner shouts**) 9000
Teacher: underline, how much are our operating expenses, the total
learners: 28 800
on the board: 28 thousand (**looking at other learners**)
learners: 28 800, 20 000
Learner on the board: 2000? (**learner on the board is writing**)
Learners: 20 000
Learner On the board: 16 ,(on the board, writing what others are saying
Learners: (**one from class**) ya
On the board: writes 68 800
Learners: (**one learner shouts**) 68 800
On the board: write what they are saying
Learners: ku operating 32 700
On the board: 32 ,(on the board, writing what others are saying
Learners: thousand 700
On the board: writes 32 700 ((and wait for the next answer)

Learners: 24 000 (**he writes**)
On the board: bani?
Learners: 24 000, 80 700
On the board: 80?
Learners: thousand 700 (**goes back to his seat**), (**one learner**)
Teacher: ubani ofuna uku continue? (
Learners: mumbling
Teacher: ubani?
Learner:(**another learner stands up and go to write on the board**)
Teacher: interest income we have
Learners: no, dash, dash (**learner writes dash on the board**), profit before interest expense, 32 700, 24 000, 24 000 (**writing these numbers**), 80 700
On the board: looks at them
Learners: 80 700, interest expense
On the board: (**she is writing and looking at the class**)
Learners: 400
On the board: look at them
Teacher: do we have additional information?
Learners: no, divide by 9
Teacher: so we divide that amount by 9
Learners: yes, 400, 3600 divide by 9, 400
Teacher: so show us how we arrive to 400
Learners: 3600 divided by 9
On the board: she writes 3 600
Learners: 3600 (**one learner**) cisha u 0, 400, then u 400 ku January (she is writing), 400 , 12 000
On the board: write and look at the whole class
Learners: net profit for the year, in bracket put 400
On the board: put bracket on the wrong number
Learners: no, on top
On the board: ask for a duster
Learners: sula ngesandla (laughing), bhala u 12 000 in brackets, no total, 32 000
On the board: 32?
Learners: 32 300, (**writing on the board**), 23 600
On the board: 23 ? (**asking the whole class**)
Learners: 23 600
On the board: ask again
Learners: aaaaa, (**one learner**) 23 600
On the board: writes wrong number
Learners: 23 600 (**insisting**)
On the board: writes
Learners: 68 700
On the board: writing
Learners:{ (**one learner**) 80 700 minus 2???}, add another zero, not 2000 not 1 200, u 1200 (**arguing**), (**mumbling**),(**one learner**) total that means 79 500 i total ngapha 68 700, 79 500
On the board: point) nga
Learners: yes, and 79 500
On the board: writes numbers as they say as class
Learners:??? done

Teacher: anyone who is still confused with how we prepare the projected income statement.

Learners: no

Teacher: maphumulo, kuhamba kanjani (**asks one learner if he understands**)

Learner: (**responds**)

Teacher: ok, so now for our exams, we don't only have to know the projected income statement, we only have to know the cash budget (writing on the board), mh. What else, the debtors' collection schedule and the creditors what

Learners: payment, Creditors' payment schedule

Teacher: so we don't only have to know this ok,

Learners: yes

Teacher: we also have to interpret it. So now lets us look at the question for interpretation (looking at the book) mh.. page 9.9 lets us advise the CEO on page 398, 398. So we have to practice the projected income statement and the cash budget so we only start at number 2, do you see no. 2

Learners: yes mem

Teacher: yes, mh.. the new CEO, so now we are advising our business, because the purpose what is the main purpose of doing this projected income statement and cash budget debtors collection, what is the main aim?

Learners: mumbling (**discussing in groups and in pairs**)

Teacher: what is the main aim of preparing all these (**looking at learners**)

Learners: (**one learner**) is to see the main profit for the year

Teacher: ? for the year (**looking at learners**) what else ??(**saying learners name**)

Learners: it is the money that we are going to get in the near future (**one learner responds**)

Teacher: the money that we are going to get in the near future, what else, what is the main aim, ya (**pointing another learner**)

Learner: to see whether the business is making a profit or not.

Teacher: to see whether the business is making a profit or not (**repeating learners answers**)

Learner: yes

Teacher: if the business is not making a profit, what is the action thereafter, do we have to quit the business

Learners: no

Teacher: hhe

Learners: no

Teacher: so what is the main purpose then of doing projected income statement, is to make decisions, ok

Learners: yes

Teacher: we must make decision, so now lets us do another scenario page 208. the new CEO, what does CEO stand for

Learners: chief executive officer (**chorus**)

Teacher: chief executive officer, is in the top level management, **angithi**

Learners: yes

Teacher: (**reading**) the business studies, level of management CEO top level, so the new CEO is covered that there are wasteful expenses in subareas, the sole trader is spending that shop on the following expenses, no.1 electricity and water has increased by fi?? mh.., electricity and water so those are the expenses that they are spending much in water and electricity, telephone newspaper for the staff and ok, then there are three items, electricity and water telephone and newspaper for the staff, so now they are making decision, 15% of the lights will be switched off at night so that a decision by the CEO, they are deciding on switching off the light at night, that will reduce the light by 50%, Of 20% will be achieved do you see that one

Learners: yes

Teacher: so telephone, how are they going to reduce the telephone?

Learner: personal phone calls will be disconnected (**one learner**)

Teacher: and how will that help

Learner: decrease the number of calls (**one learner**)

Teacher: so no personal phone calls now, so no personal phone calls will be permitted, this will cut the money and so the phone call will only strictly for business, do we all agree?

Learners: yes

Teacher: ok and the newspaper, what will be done?

Learners: the newspaper is only for, each staff member receive a copy of a newspaper, (reading) this was seen as of 75% will be achieved with reference as to above

Teacher: so what will be done regarding the newspaper for the staff, summarise that what will be done?

Learners: each staff member receive a copy of newspaper

Teacher: each staff receive only one paper, one newspaper, ok

Learners: yes

Teacher: so that will reduce mh.. the leftovers, so now 2.1 asize ku question 2.1 what action can be taken against members who do not comply especial in the respect of telephone calls, so now no personal phone calls are allowed so what if a stuff member still make a personal cell phone call, what must be done, ok you start with, with your partner

Learners: making noise, (**talking or discussing in groups or with partner**), one learner "on my side i can say you can deduct on his or her salary", if somebody has discovered that he is still using ama phone calls, they must deduct. (others are writing the answer)

Teacher: cela usisiza **Xolisile (learners name)** nge answer, what do you think should be done to the, to the staff member

Learner: (responds) they should get a first warning

Teacher: first warning, that it

Learner: (**another learner responding**) yes, if continue then whole business can deduct to his or her salary

Teacher: very good, what else, what else can be done (learners name) **Gwala, Gugu**

Learner: (responds)

Teacher: ok **nyembe**, ok must deduct from that member, **sithole**

Learner: miss, We are thinking, he or she must be fired, because he is messing with the rules of the company, and when they rules he or she was there as when, when, when, the phone call of the procedure

(Learners are providing different answers because the question is open –ended.) (the teacher wants to hear different views from a number of learners)

Teacher: ok we are doing labour relations in Business studies, is that the procedure to just fire the person

Learner: no miss, no procedure, they is no such procedure one learner" let's say miss like where are the business decide to sell roses, if we say like this mustn't happen in the business and this mustn't happen in the business if you do it by force it means you are breaking the laws of the, the rules of the business so you no longer our staff cos you cannot , coz you cannot do whatever they say you must do coz you are staff member, if you are staff member you must follow the board members rule so fired, other learners" "laughing"

Teacher: I think you are overreacting.

Learner: (**one learner**) i think the person can of the business that is committing fraud

Teacher: ok but

Learner: fire him

Teacher: Ok, but is it procedural according to the labour law.

Learner: laws

Teacher: you just fire a person

Learner: no, (**one learner**) if the person doesn't follow the rules, she did that to herself she must follow the procedure of the business, if she doesn't she is no longer our staff member, she must go.

Teacher: ok let's continue to number 2, so i hope you are done with number 1. (**reading**) in respect of accountability and transparency you think that the CEO was fair in making such decision is it fair to make all these decisions, decision pattern

Learners: yes

Teacher: for yes you should get only one mark , so the total mark is three marks why you saying yes, now we are going to 2.2 was it fair, yes or no

Learners: it was fair

Teacher: reason

Learner: (**one learner**) because mam if he wouldn't take a decision he will carry on calls so now it's easy to charge a person so that he or she will see that he will pay at the end while using the telephone

Teacher: ok so it is fair to make that and what else do you say

Learner: (**one learner**) its fair because the business may end up making a loss while this thing can be managed.

Teacher: ok very good, ya,

Learner: (**one learner responds**)

Teacher: yes ok so he received all consultant for all the members to that scenario,

Learners: mumbling (**discussing**)

Teacher: is there anything that says a CEO consulted staff members

Learners: mumbling (**discussing**)

Teacher: is there anything in that scenario that says that the CEO consulted all the staff members

Learners: no

Teacher: so it's fair if he did not consult the members

Learner: yes , (**one learner**) yes miss i think it is fair

Teacher: so

Learners: (**other learner**) no, it's not fair, its fair miss because at the first time they were doing it they didn't consult them to do it, so it's fair miss (**other learners**) laughing

Teacher: so how will they switch off the electricity and water if they don't know that the manager

Learners: (**One learner**) i must first do it myself so that they will see. (**Other learners**) laughing, (one learner) yah miss I think it not fair, i think if you are a person you must share with another person.

Teacher: ok

Learner: (**one learner**) yes It is not fair cos staff members need to be informed about what is happening in the business

Teacher: yes, so you can say yes or no but if you can look back they say the members were not consulted so it will not be fair, ok

Learners: yes

Teacher: but if they were consulted then it will be fair, ok

Learners: yes

Teacher: so you must always look at the loopholes, 2.3 how can the sole trader improve internal control and acids what do we mean by internal control and ethics

Learners: mumbling

Teacher: Themba (**calling the learners name**)

Learner: (**one responds**)procedures

Teacher: internal procedures, internal rules
Learners: yes
Teacher: ethics
Learners: mumbling
Teacher: ethics
Learners: (one learner)
Teacher: mh... what does it mean
Learners: others are listening (**one learner responds**)
Teacher: rule, ok so now yah Zibula (**learners name**)
Learner: responding
Teacher: you are still in 2.2?
Learner: no miss, what if they are business hey mustn't be fair always, always because the staff members will take advantage, the whole class laughed
Teacher: but remember they are unions
Learners: (one learner) if it my business, go to your union (**whole class**) laughed
Teacher: it doesn't work like that, ok
Learners: laughing
Teacher: ok now so the owner now wants to, to decrease other expenses
Learners: yes
Teacher: ok, how can the sole trader improve internal control in ethics that the workers are guiding to the rule, to the policies what must be done by the owner, they don't waste papers, they don't make personal calls, they switch off the light. What are the internal controls and ethics that can be implemented, that a question for number 3. Let's us start with internal control what must be done.
Learners: call the meeting
Teacher: call the urgent meeting, good what else
Learners: mumbling
Teacher: what must be in place?
Learners: (one learner responds) policies
Teacher: the policies ok, what else the internal controls to make sure that everything is in order what must be implemented, yah
Learners : (one learner responds) miss they must be a security that is in charge to measure the of staff members
Teacher: ok, very good. What else
Learners: security
Teacher: but you cannot run, can you run the business without security, enforce of security. Even if you are trying to save,
Learners: (one learner responds)I will have my bodyguards
Teacher: so you won't have the security but
Learner: continues, my right hand man will help
Teacher: who will be your right hand man
Learner: (respond) Sithole, (**whole class**) laughs
Teacher: ok, but the security must be there, even if it's an alarm or
Learners: cameras
Teacher: cameras, what else
Learners: mumbling, discussing... (**discussing**)
Teacher: ethics, lets us go to ethics, ethics meaning would be
Learners: reading/ looking at their books
Teacher: what must be done in order to make sure that all the members are behaving ethical?

Learners: (one learner) ethical

Teacher: ethics, ethical would be ?, yah

Learners: (one learner) i think that the owner of the business should inform the staff members about everything, about every changes that are happening in the business

Teacher: mh..., call that what do we call that?

Learner: it is being fair

Teacher: being fair, ok what else; there must be what, code of conduct, ok

Learners: yes

Teacher: for all employees they must the code of conduct, what else

Learners: (one learner) send them letters

Teacher: how will they sure that all the staff members know about your code, code of conduct of the business, how will they make sure that all the staff members know about the code of conduct

Learners: (one learner) give them a hand-out

Teacher: yes **(looking at that learners)**

Learner: (learner repeat) give them a hand-out miss, send ama handout to them

Teacher: do you think they are going to read, are they going to read

Learners: (one learner continues) if they want to stay in the business, they will

Teacher: they will

Learner: they must, it is a must

Teacher: how will you know that they have read the code of conduct

Learners: (one learner continues) the following, i will check the first day i give them, the second day then the third day if they do not follow, i ask did you read, if they say yes or no whoever says no, i will be on him, him or her, if he doesn't follow, give warning, i will never give the second warning then **(whole class is listening)**

Teacher: what if some of the staff members are illiterate

Learner: (continues..) illiterate miss, send them out, pack and go, **(whole class is laughing)** cha if he or she doesn't follow, it means, it means, it means there cannot be two owners in the business,

Teacher: mh... (agree)

Learner: (continues) if i set up the principles of the business and you don't follow, ie means that there are two owners,

Teacher: how

Learner: (continues) it means you also have you own, so if you also have your own principles, you no longer belong to me, you belong to your own business so i will send you packing, simple as that

Teacher: and then what the next answer for code of conduct

Learners: mumbling **(discussing)**

Teacher: ok

Learners: (one learner) will be able to work

Teacher: if they are illiterate they can't read the code of conduct

Learners: (one learner ask) how miss how will you hire a person who is illiterate

Teacher: if he is just cleaning

Learners: if they are cleaning

Teacher: and they cannot read

Learner: I think you must read for them first

Teacher: you must

Learner: read for them first

Teacher: read for them ok,

Learner: code of conduct will be announced in the business

Teacher: very good, it can be a verbal announcement; you can call them into a meeting and tell them

you've got code of conduct meeting, ok

Learners: (one learner) ask one of them to read the code of conduct (others) laughing

Teacher: so please do the activity about the code of conduct, ethics and internal control, ok

Learners: yes

Teacher: because they will be sub questions that will ask you to discuss the internal control when you look at accountability and transparency the code of conduct so please, for code of conduct it must not all be written ok, so you must also tell them verbally so that you can make sure that they understood, ok so from tomorrow we will be analysing now the cash budget on page, on page 400, page 400

Learners: paging their books

Teacher: so now, we are assuming that you know how to prepare the cash budget, the projected income statement, debtors' collection so now we will be interpreting it ok,

Learners: yes

Teacher: so it will be there, then we will be interpreting it as from tomorrow, so that what we will be looking at, please update your work, for, for moderation ok,

Learners: yes mam

Teacher: your class books, your work book so some of you, your activity are not there and they are not marked so there is no signature so please update, ok. We will meet tomorrow.

Learners: yes miss

APPENDIX L (EXAMPLE - CLASS ACTIVITIES)

GRADE 10

YEAR-END ADJUSTMENTS

1. Nelson Spaza Shop marks up its stock by 20% on cost. Its financial year ends on 28 February.

Balances/totals on 28 February 20.7

| | |
|------------------------------|----------|
| Drawings | R16 500 |
| Debtors control | R120 000 |
| Trading stock | R52 000 |
| Stationery | R12 000 |
| Repairs | R8 100 |
| Wages | R132 000 |
| Bad debts | R3 600 |
| Interest on overdue accounts | R1 400 |
| Trading stock deficit | - |
| Consumable stores on hand | - |

- a. Open the above General Ledger accounts with the balances/totals given.
- b. Do the end of the year adjustments in the General Journal.
- c. Post the adjustments to the General Ledger.

Adjustments

1. The R650 account of a debtor, S Bantjies, must be written off as bad.
2. A debtor, S Said, who owes R750, was declared insolvent. She will be able to pay back 40 cents for every rand she owes. Write off the rest of her debt.
3. The owner, T Nelson, took trading stock at cost for his own use, but no entry has been made to record this. The selling price of the trading stock was R1 000.
4. T Nelson's son needed stationery to do a school project. Nelson took stationery of R200 from the business.
5. R960 was paid to workers for repairing broken shop windows. This was incorrectly recorded as wages.
6. Charged L. Maasdorp 12% p.a. interest for three months on his overdue account of R600.
7. According to a stock-take on 28 February 20.7, the following were on hand:

| | |
|---------------|---------|
| Trading stock | R50 660 |
| Stationery | R560 |
2. Show how the following adjustments will affect the accounting equation:
 - a. The R900 account of a debtor, S Ratter must be written off as bad.
 - b. Equipment costing R2 500 was incorrectly recorded as stationery. Correct the error.
 - c. According to a stock-take done at the end of the financial year, Trading stock costing R5 600 was lost due to theft or wastage.
 - d. At the end of the financial year, stationery costing R700 was left over.

GRADE 11

CLASS ACTIVITY

NON-PROFIT ORGANISATIONS (CLUBS)

REQUIRED:

Prepare the **Membership Fees account** and close it properly.

The Cottage Camping Club has a small clubhouse in Bergville that is used as a base for various hikes and meetings. They own a 4X4 vehicle and run a tuck shop at their premises.

ADDITIONAL INFORMATION ON 31 DECEMBER 2009.

1. Membership fees and entrance fees

- Entrance fees, R150 per new member.
- Annual membership fee:
 - 2008 – R85 per member.
 - 2009 – R100 per member.
 - 2010 - R120 per member.
- On 31 December 2008, there were 160 members registered with the club.
- By 31 December 2009, 5 members still had not paid their 2008 membership fees and were expelled from the club. These membership fees were written off.

During 2009:

- 14 new members joined the club and paid their entrance fee and the full year's membership fee.

On 31 December 2009:

- 18 members were in arrears with their 2009 membership fees while 9 members had paid their 2010 membership fees.
- Entrance fees are to be capitalized to the Accumulated fund.

| COTTAGE CAMPING CLUB | | |
|--|-------|--------|
| BALANCE SHEET AT 31 DECEMBER 2008 (extract) | | |
| CURRENT ASSETS | | 3 547 |
| Inventory: Tuck shop | 1 785 | |
| Stock of tracksuits | 1 500 | |
| Fuel | 262 | |
| Trade and other receivables | | 935 |
| Accrued income (membership fees) | 935 | |
| | | |
| CURRENT LIABILITIES | | |
| Bank overdraft | | 12 500 |
| Trade and other payables | | 3 482 |
| Accrued expense (honorarium) | 662 | |
| Deferred Income (membership fees) | 700 | |
| Creditors (Tuck shop) | 2 120 | |

(Extract from the Statement of Receipts and Payments - 2009)

| | | |
|-----------------|--------|--|
| RECEIPTS | | |
| Entrance fees | ? | |
| Membership fees | 15 990 | |

GRADE 12

PRESENTATION CASH BUDGETS

| LO'S AS'S | LEARNING OUTCOMES AND ASSESSMENT STANDARDS ADDRESSED |
|--------------|---|
| 12.2.2 | Analyse and interpret a cash budget. |
| 12.3.5 | Ethics |
| 12.3.6 | Internal control |

- 1 Refer to the proposed Cash Budget as well as the additional information provided to calculate the figures labelled (a) to (e).
- 2 Explain to Mrs. Jali the importance of drawing up a Cash Budget.
- 3 Why does depreciation not appear in a Cash Budget?
- 4 Mrs Jali feels that advertising expenses is a waste of money. Do you agree?
- 5
 - 5.1 Refer to the item Fixed Deposit (1 January), as shown in the Receipts section of the Cash Budget. Explain what is expected to happen with regard to the fixed deposit on 1 January 2009.
 - 5.2 Saucy Fashions plans to purchase equipment during the budget period. Study the Cash Budget in order to calculate the total expected cost price of this equipment.
 - 5.3 The sales assistant has complained to Mrs Jali about her proposed salary increase in January 2009.
 - Give ONE argument to support her opinion.
 - Give ONE argument against her opinion.
 - 5.4 At the end of December 2008, you compare the actual figures for Sundry Expenses with the Cash Budget figures and you notice the difference below. Provide ONE point of advice to Mrs Jali in this respect.

| | December Budgeted | December Actual | Difference |
|-----------------|----------------------|--------------------|------------|
| Sundry Expenses | R1 500 | R2 700 | -R1 200 |

- 6 Refer to additional notes 2 and 3. comment on the Debtors collection period and the Creditors payment period. What advice can you give Mrs. Jali regarding the above.

ADDITIONAL INFORMATION

1. Actual and budgeted sales figures:

| | Actual | | Budgeted | |
|---------------|---------|---------|----------|---------|
| | Oct. | Nov. | Dec. | Jan. |
| Total sales | 220 000 | 200 000 | 180 000 | 220 000 |
| Cost of sales | 176 000 | 160 000 | 144 000 | 176 000 |

- 20% of total sales are sold on credit each month.
- 65% of all stock is bought on credit.
- A fixed level of trading stock on hand is maintained throughout the year through replacement on a monthly basis.

2. Debtors are expected to pay their accounts as follows:

- 70% in the month following the month of sale
- 28% in two months following the month of sale
- 2% to be written off in the third month following the month of sale

3. Creditors are paid in full in the month following the month of purchase to qualify for a 5% discount.

Cash Budget of Soucy Fashions for December 2008 and January 2009

| | December | January |
|--|----------|---------|
| RECEIPTS: | | |
| Cash sales | 144 000 | (a) |
| Debtors' collections | 40 320 | (c) |
| Fixed deposit (1 January) | - | 20 000 |
| Interest on fixed deposit (12% p.a.) | 500 | 300 |
| Other cash income | ? | ? |
| PAYMENTS: | | |
| Cash purchase of trading stock | (b) | 61 600 |
| Payments to creditors | (d) | 88 920 |
| Deposit - purchase of equipment | 3 000 | - |
| Instalment payment - equipment (4 equal instalments) | - | 4 700 |
| Rent expense | 16 000 | 17 440 |
| Salary - shop manager | 12 000 | 13 680 |
| Salary - sales assistant | 5 000 | 5 125 |
| Consumable stores | 11 000 | 12 080 |
| Advertising | 2 000 | 2 000 |
| Sundry Expenses | 1 500 | 1 500 |
| Interest on overdraft | 315 | - |
| Other cash operating expenses | ? | ? |
| Surplus/(Shortfall) for the month | (21 995) | 18 855 |
| Bank balance at the beginning of the month | 14 200 | ? |
| Bank balance at the end of the month | (7 795) | (e) |

APPENDIX M

CHANGES IN ACCOUNTING CURRICULUM

| | NATED 550 | NCS | CAPS |
|-------------------|--|---|--|
| CONTENT | 34 topics in the NATED HG | 50 topics New topics were added | Some topics were removed |
| | Recording as the point of departure | The point of departure is the understanding of a concept | The point of departure is the understanding of a concept |
| APPROACH | Procedural approach (Basic concepts treated in a superficial fashion as background information) | Conceptual approach. (Basic conceptual topics in greater depth dealt with in greater depth) | Conceptual approach (Basic conceptual topics covered in greater depth). |
| | Heavy focus on Bookkeeping | Focus on analysis and interpretation of financial information | Focus on analysis and interpretation of financial information |
| TOPICS | Focus on one field: Financial Accounting | Focus on three Learning Outcomes: Financial Accounting, Managerial Accounting and Managing Resources | Focus on three fields: Financial Accounting, Managerial Accounting and Managing Resources |
| ASSESSMENT | Assessment based on content | Assessment based on Assessment Standards - progression across the full range of cognitive levels. | Assessment based on content and skills |