



**Exploring Teachers' Reflections on the Teaching of the Cash-flow
Statement in Grade 12 Accounting on Mashona Circuit, Mahlabathini
CMC in KwaZulu-Natal**

By

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discipline of Curriculum Studies, School of Education at the University of
KwaZulu-Natal (Edgewood campus)


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DECLARATION

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DEDICATION

I dedicate this study to my loving husband, Sifiso Cedric Mathunjwa, for being a patient, supportive, and caring husband in my life. Thank you Masina! To the Mathunjwa family: thank you for the significant support, love, encouragement, and motivation.

ABSTRACT

The aim of this action research was to explore the reflections of Accounting teachers on the teaching of the cash-flow statement in Grade 12 in rural schools on the Mashona circuit, Mahlabathini CMC in KwaZulu-Natal. There is a decline in the pass rate in Accounting. One of the sections that contributes to this failure rate is the cash-flow statement section. Thus, this study aims to gain in-depth knowledge and transformation in the teaching of the cash-flow statement in Grade 12 Accounting. For this reason, it is adopted as a critical paradigm. The research also intended to answer the following research question: What are the teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting in rural schools of Mahlabathini? The second research question was based on what informs teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting in rural schools of the Mashona circuit. Data was generated through reflective activity, one-on-one semi-structured interviews, and a focus-group discussion. Purposive and convenience samplings were used in grouping teachers for easy accessibility. Data were analysed using guided analysis. The study was framed by the concepts of the curriculum spider web to explore teachers' reflections on their teaching practices.

The findings outlined that teachers draw from self-reflection, verbal-reflection, and written-reflection in their teaching. The findings from studies further indicated that teachers were mostly influenced by self-rationale and verbal rationale in the teaching of the cash-flow statement as a subtopic of financial statements. Findings also revealed that teachers are not aware of all factors underpinning their teaching practices, having unequal acknowledgement of schools' quintiles, which could badly affect prescribed, enacted, and assessed curriculum. This study recommends that teachers draw from all reflections for balanced implementation of the cash-flow statement section.

Keywords: reflections, cash flow, teachers, Accounting curriculum

LIST OF ABBREVIATIONS

| | |
|-------|---------------------------------------------------|
| ATP | Annual Teaching Plan |
| CAPS | Curriculum Assessment Policy Statement |
| CASS | Continuous Assessment |
| CMC | Circuit Management Centre |
| C2005 | Curriculum 2005 |
| DBE | Department of Basic Education |
| DoE | Department of Education |
| HW | Hard-ware |
| IW | Ideological-ware |
| IQMS | Integrated Quality Management System |
| LOLT | Language of Learning and Teaching |
| KPMG | Klynveld Peat Marwick Goerdeler (Accounting firm) |
| NCS | National Curriculum Statement |
| SW | Soft-ware |
| RNCS | Revised National Curriculum Statement |

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CHAPTER 1

OVERVIEW, CONTEXT, AND OBJECTIVES

1.1 Introduction

In the South African context, the Minister of Basic Education Department (DBE), Angie Motshekga, introduced the Curriculum and Assessment Policy Statement (CAPS) in 2010 as a new curriculum intended to improve on the preceding National Curriculum Statement (NCS). Thus, Carl (2012) asserts that the implementation of a curriculum varies at the national (macro) and classroom (micro) levels, making teachers responsible for teaching/implementing the intended curriculum (such as the Accounting curriculum). As a result, this study intends to explore teachers' reflections in the teaching of the cash-flow statement in Grade 12 Accounting; and to ascertain what these reflections are, what informs these reflections and what may be learned from these reflections in order to improve the teaching practices. Briefly, this introductory chapter presents the focus, the purpose of the study, the background, the rationale for this study, and the research question, including research objectives of the study. This chapter also discusses the background, overview of the research design and methodology, as well as an overview of chapters.

1.2 Background

Curriculum implementation has been a major component of South Africa's educational reform discussions since our transformation to a democratic government in 1994 (Khoza, 2015c; 2015d). Curriculum changes in Accounting as a subject from NATTED 550, to NCS, and CAPS (The cash-flow statement was taught at higher Grade learners only in NATTED 550). The discussions of the curriculum was endorsed by the number of changes of the curriculum in the country since 1997, after the first curriculum review, to instate a policy which will counteract the inhumane principles of the apartheid era (Bantwini, 2010).Furthermore, Hoadley and Jansen (2013) define curriculum as a plan of teaching and learning to attain learning outcomes. Thus, owing to challenges in implementation of the Accounting curriculum, Motshekga (2011) asserts that the first curriculum in the democratic South Africa, Curriculum 2005 (C2005), was preceded by the Revised National Curriculum Statement (RNCS) and the National Curriculum Statement (NCS), which were also reviewed and replaced by the current Curriculum and Assessment Policy Statement (CAPS). These

curriculum changes are designed at a national (MACRO) level and the maximum implementation/enactment processes take place at classroom (MICRO) level (Carl, 2012).

I conducted this study because I feel a strong need to make a change by understanding teachers' self-reflections, verbal-reflections and written-reflections. I have observed the pass-rate trend, as a senior marker of Accounting Grade 12 over five consecutive years. I networked with relevant stakeholders trying to find out the reasons of high failure rate in cash flow statement but all in vain. Those stakeholders included principals of the schools offering Accounting as a subject, the head of commerce department, as well as teachers at level one, chief markers, and examiners. All contacts indicate a huge challenge in the implementation of a cash-flow statement section. This motivated me to conduct this study for a specific Master's degree in Curriculum Studies to gain interventions. According to van den Akker (2009), teachers need to master curriculum concepts on the teaching of the cash-flow statement, which includes: rationale, goals, resources, teachers' role, time, assessment, accessibility, and grouping. Such concepts need to be equally recognised in order for any curriculum to be successfully implemented.

1.3 Rationale for the Study

The drop in the pass rate of Accounting has been my concern for a long time. This has influenced my decision to choose a study on teachers' reflections apropos of the teaching of the cash-flow statement in Accounting in Grade 12. From my experience of 18 years of teaching Accounting in Grade 12, I have observed the increase in the failure rate over the past five years; UMalusi (2014) statistics could prove this point). I then started observing what might be the cause of this failure rate. As a senior marker for over five years, I have observed and noted that topics such as the cash-flow statement is introduced in Grade 12. These topics are often problematic to learners, with most of them struggling to answer them properly. The matric final examination paper for Accounting has a weighting of 60% for financial statements, including the cash-flow statement. Owing to the above-mentioned experiences, I decided to read some studies on reflections, to gain deeper insight into the subject from other scholars such as Merrow (2011). The scholars refer to reflection as a category of interactive thoughts and a process of teachers' thoughts on past occurrences in the classroom. Brookfield (2017), who relates to the reflection in general terms as post-interactive reflection, describes the information-processing activities of the teachers after a lesson. Lindgreen

et al. (2000) define reflection as an on-going process that involves re-examination done in order to achieve better results; teachers' reflections are dedicated and committed to teaching all learners. According to Pedro (2005), reflections are categorised into three types: self-reflection (personal), verbal-reflection (societal), and written-reflection professional). Furthermore, according to Khoza (2018), most teachers are influenced by societal experiences in which they had to teach according to the way other teachers teach, and this means that teachers fail to draw from the policy document (CAPS). This then suggests a challenge to teachers in teaching cash flow, because they cannot draw from the CAPS document in their teaching; this may result in the wrong implementation of the cash-flow statement. Therefore, this study tries not only to understand teacher's reflections, but also to improve their practices in order to draw from the three categories of reflection. This study helped beneficiaries such as examiners, subject specialists, Accounting teachers, and Accounting learners to direct their careers towards various career types, such as chartered accountancy.

1.4 Problem Statement

Hunter (2015) explains that the field of education has experienced rapid transformation with the development of new curriculums during the 21st century. Bantu Education Act, after 1994 elections were revised and they came up with new curriculum which was OBE (Outcome Based Education). The South African government has welcomed this change by instituting a new curriculum in which the teaching of the cash-flow statement, which was taught to higher grade learners only, and now changed to be taught to all Accounting learners at all levels: slow learners, average learners, and highly gifted learners. Despite this, many Accounting teachers experience problems in teaching the cash-flow statement because of various challenges encountered. For this reason, I conducted this study in order to help teachers to overcome challenges in the teaching of the cash-flow statement in Grade 12 Accounting.

Teaching concepts like rationale, goals, teachers' role, resources, time, environment, assessment, location, and teaching activities Berkevans (2013) help promote critical thinking in the teaching of the cash-flow statement in Accounting Grade 12. Schroeder et al. (2009) explains that, as a result of standard grade in Accounting since the implementation of curriculum C2005 Accounting curriculum disadvantaged the majority of learners by teaching them the cash-flow statement; and permitted the minority to advance in their education higher levels e.g., Accountants in 1998, there

has been a high failure rate in Accounting. Stephens (2017) explained that the C2005 Furthermore, the low standard in implementation of the Accounting curriculum, particularly in the cash-flow statement, are still currently experienced, especially in rural schools, as they are under-resourced and have an inherent lack of infrastructure (Ngwenya, 2012). This challenge results in the wrong implementation of the cash-flow section, leading to the high failure rate in the subject of Accounting. In other words, there are very few teachers who reflect on their teaching in order to improve their practices/pedagogy.

1.5 Purpose of the Study

Exploring teachers' reflections in the teaching of the cash-flow statement in Grade 12 Accounting at Mashona circuit, Mahlabathini CMC in Kwa-Zulu Natal.

1.6 Objectives of the Study

The above objectives are to:

- Understand teachers' reflections on the teaching of the cash-flow statements in Grade 12 Accounting; and to
- Explain what informs teachers' reflections on the teaching of the cash-flow statements in Grade 12 Accounting.

1.7 Research Questions

- What are the teachers' reflections on the teaching of the cash-flow statements in Grade 12 Accounting?
- What informs teachers' reflection on the teaching of the cash-flow statements in Grade 12 Accounting?

1.8 Location of the Study

The study was conducted in four schools situated at Mashona Circuit under Mahlabathini CMC, in the Zululand District of KwaZulu-Natal. These schools are located in poor socio-economic

regions. They are declared as Quintile 1 and are known as 'no-fee' schools, all offering Accounting as a subject from Grades 10-12. My study focuses on teachers' reflections on teaching Accounting in Grade 12 at Mashona Circuit, in the rural area.

1.9 Overview of the Research Design and Methodology

1.9.1 Research paradigm

A paradigm is a worldview or a set of assumptions about how things work. Morrison (2011) defines a paradigm as a shared understanding of reality. This study falls under the critical paradigm, in which a researcher aims to change the situation to be more just and fair (Cohen, 2011). According to Thomas (2011), the research paradigm is an all-encompassing system of interrelated practice and thinking that defines the nature of enquiry.

This study uses a critical paradigm because the main objective is to improve the practical field, changing the situation with the action of teachers teaching Accounting. The action may be changed every day to improve teaching quality, changing and solving problems. Therefore, the solutions are constructed from the reality of participants' experiences. Although it is difficult (it requires great skill to be aware of the changes used as next questions), Christiansen (2010) emphasises that we all have dissimilar philosophies or insights; however, ultimately, only one reality and one truth exists. A critical paradigm is subject to the results of this study in revealing social injustice as well as bringing about change in the world (Cohen, 2011; Morrison, 2011). This study sets out to change teachers' attitudes and reflect better results on the pass rate of the cash-flow statement in Accounting in Grade 12.

1.9.2 Research approach

Qualitative research means exploring and understanding the meaning which individuals or groups ascribe to a social or human problem (Cresswell, 2012). A qualitative approach is a manner of asking questions from the participants. This method is also be used in this study on teachers' reflections on the teaching of the cash-flow statement in Accounting in Grade 12 at Mashona circuit. Learning is based on making progress; and again, learning is properly achieved through data exercises rather than through conventional essays. Qualitative research allows participants to interpret and understand in-depth, in order to endorse better transformation as well as to improve

awareness of the human condition (Babbie, 2004). As a researcher, this approach assists my study to interpret reflections from teachers teaching the cash-flow statement in Accounting in Grade 12.

1.9.3 Research style

In addition, action research was adopted in this study. Action research is defined as the systematic study of attempts to improve practice by a group of participants by means of own practical actions (Ebbut, 1993). It is also seen as the study of a social situation with a view to improving the quality of action within it (Ravid, 2013). The reason for choosing action research is that it represents a claim that is only a productive form of educational research involving people who are working on an educational problem; it is conducted with development of solutions to problems in mind. Therefore, this study uses Accounting teachers as the best participants to reflect on the teaching of the cash-flow statement in Accounting in Grade 12. Teachers know what is taking place in the location (classroom) and they can reflect on exactly what is needed by this study (Christiansen, 2010). The Accounting teachers from four schools of Mashona circuit currently teaching Accounting in Grade 12 were the participants in this study. Action research is intended to connect research and practice (Ravid, 2013) placing self-reflection at the heart of action research, suggesting that the researcher conducts research for herself or himself. It is difficult to set a realistic timescale, because of busy schedules that teachers face. I shall plan carefully, taking into consideration such issues, in order to attain success, gaining genuine reflections from teachers teaching the cash-flow statement in Accounting in Grade 12 on Mashona circuit.

1.9.4 Sampling

Sampling is a process, the act or technique of selecting a suitable sample, specifically a process of selecting a population for the purpose of determining parameters or characteristics of the whole population (Merriam, 2018). In this study, there are two types of sampling; purposive sampling, and convenience sampling. These types are most suitable for the selection of teachers who reflect on the teaching of the cash-flow statement in Grade 12 Accounting. Khoza (2013) defines purposive sampling as a method used when one chooses participants who are information-rich in order address the purpose of the study. In this study, Grade 12 Accounting teachers are the participants. Researchers are to choose a suitable sample, considering factors such as time and accessibility. Therefore, researchers need to obtain data from a smaller sample of the total

population (Bailey, 1994). Khoza (2013) defines convenience sampling, also called accidental or opportunity sampling, as that which comprises selecting the nearest individuals to serve as participants and abiding by that method up until the required data is obtained. This study selected four experienced participants from four schools offering Accounting in Grade 12 (CAPS). Therefore, purposive sampling and convenience sampling were adopted in this study because this provides greater depth for the study.

1.10 Data-generation Methods

Three data-generation methods used in this study, for data generation, namely, the open-ended questionnaire posed in one-on-one semi-structured interviews, and a focus group method, and reflective activity.

1.10.1 Reflective activity

Reflective activity consisted of open-ended questions, a very attractive device for smaller scale research or those sections of the questionnaire that invited honest and personal comment from the participants. Open-ended questions left a space for free response (Cohen, 2011; Morrison, 2011). My participants, who are Accounting teachers, were given a questionnaire titled reflective activity. They completed them within the given time. The question was guided by the curriculum spider web concept formulated by Cresswell (2012). As a potential researcher, I made it a point that participants would be fully supported. Responsibility and ownership of three data-generation methods are used in this study is firmly entrenched into participants (Cohen, 2011; Morrison, 2011). Accounting participants were given enough time to reflect honestly and satisfactorily. Data was generated over five days before we sat for a group discussion to scrutinise responses.

According to Cohen (2011) and Morrison (2011), the open-ended questionnaire carries a problem of data handling. This implied that there was a violation of the principle of world-based data, and the principle of numerical data (quantitative, positivist methodology) to inform another paradigm (qualitative, interpretivist methodology). To overcome that challenge, participants had enough time and were flexible in responding to the questionnaire, by interacting with one another. I tried to select participants on an equal level, to avoid dominance of one over the other two. The questions used in an open-ended questionnaire were also reflected in the reflective activity and used by participants, in order to reflect on the teaching of the cash-flow statement.

1.10.2 Focus group discussion

Cohen (2011) defines a focus group as a composition that should be carefully planned to create a conducive environment, so that participants feel free to talk openly and give honest opinions. They are also encouraged not to express their own opinions, but to respond to other members. Questions posed by a leader to the focus group will yield large amounts of information in a relatively short time. I was more flexible whilst working with my participants at a local library. Teachers were able to respond in an environment conducive to all. Teachers gave up their spare time, for instance, after school hours, and weekends.

1.10.3 Semi-structured interview

The semi-structured interview is regarded as a powerful tool with which to complete a structured questionnaire, by using statements, questions, or objects (Cohen, 2011). For the Accounting teachers to reflect as participants, this type of structure is a clear structure, with a helpful sequence and focus. The organisation is open-ended, allowing the participants to respond in their own terms. Furthermore, this structure permits questioning and clarification of answers; it compels participants to answer a predetermined set of questions (Maree, 2010). As the interviewer, I tried to be on the same level as my participants in listening to their views about cash flow and ratios; participants freely provided more data based on reflections on the teaching of Accounting in Grade 12 on the Mashona circuit. Interviews produce a large amount of data but require more time and consumed much writing material. To overcome that, an audio tape was used to transcribe relevant data (Christiansen, 2010).

1.11 Data Analysis

Boeje (2010) defines data analysis in qualitative studies as a process of breaking up or segmenting the data into parts, before reassembling the parts into a coherent whole. According to Cohen (2011), data analysis is defined as creating data given by the participants, who are able to define the situations, themes, patterns, classifications, and regularities. Three vital questions clearly define the purpose of data analysis, namely: What does the data say, and how it is interpreted? What is the meaning of the data? In this study, guided data analysis was adopted. This includes inductive reasoning (reasoning from the specific to the general). Inductive data is data first

gathered and synthesised inductively to generate generalisations. Models or frameworks and conclusions are developed from the ground up. This is the approach and deductive (reasoning from generalisation to specific) process spoken of by Dhunpath & Samuels (2009). I used open coding which is defined by Cohen (2011) as the simple new label that a researcher attaches to a piece of text to describe and categorise that piece of text. This type of analysis helped me to code my participants' (Accounting teachers) responses in the interview transcripts, while revealing the focus of the study that is aimed at exploring teachers' reflections on the teaching of Accounting in Grade 12 CAPS of the Mashona circuit in the rural area of Zululand region.

1.12 Ethical Issues

Cohen, (2011) defined ethics as a matter of principled sensitivity to the rights of others; and argued while the truth is good, respect for human dignity is better (Cavan, 1977). The field of ethics is sensitive research which is different from ethics in everyday research (The cloak of anonymity is vital). This study therefore respects participants. Permission to conduct research was sought by writing letters to the relevant stakeholders, such as the Department of Education at Mahlabathini Circuit Management Centre of Zululand Region. Participants, specifically, Accounting teachers, were contacted telephonically and in writing and asked to participate in the research study. After receiving participants' positive responses, I advised them on the ethical principles, which involve anonymity (using pseudonyms), non-maleficence (no incentives/benefits), as well as beneficence (welfare), as stated by Cohen and Morrison (2011). Participants must have a clear understanding of the purpose of the study, which is 'to explore teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting in rural schools of Mashona circuit'. Furthermore, my participants signed consent forms accepting the confidentiality and anonymity of their participation in the study. Cohen and Morrison (2011) suggest researchers explain to the participants that they may withdraw their consent and participation at any time they wish. In addition, pseudonyms are applied for confidentiality. Such information will only be used for study purposes, for the sake of honesty and transparency (Cohen and Morrison, 2011). Participants will benefit from the study as founders of the data (beneficence).

1.13 Trustworthiness

Lincoln and Guba (1985) define trustworthiness as researchers persuading the audience, including themselves, that the findings of a study are worth paying attention to, and worth considering. Questions asked were persuasive enough to draw the audience's attention, In order to build confidence in the 'truth' of the findings conducted by the participants, the applicability must be consistently and repeatedly checked with the same participants. This establishes the degree to which the findings of a study stem from the characteristics of the participants and the context; and not from biases, motivations, interests, and perspectives of a researcher. Lincoln and Guba (1985) propose four new terms that have a better fit with naturalistic epistemology, namely: credibility, transferability, dependability, and conformability. Credibility means the quality or power of inspiring belief; the quality of being trusted and believed in; and the quality of being convincing and believable (Merriam, 2018). We know each other as we are in the same circuit, in neighbouring schools. We are experienced Accounting teachers; therefore, participants entrust me with the authentic information needed in this study of teachers' reflections in teaching Accounting in Grade 12. The same questionnaire used as a type of data generation was used to reflect their reality and marked as traceable experiences (Shenton, 2004).

Transferability refers to the extent to which the results of qualitative research may be generalised or transferred to another context or setting. Transferability is enhanced by ensuring that accurate findings and recommendations on teachers' reflections on the teaching of Grade 12 Accounting are well captured. Data must be transferable to other Accounting teachers who are not taking part in my study. The audio device was used to record participants' findings. The conclusion of the research was given to participants to ensure that they approve of what is written, confirming its truthfulness (Shenton, 2004). Confirmability in qualitative research tends to assume that each researcher brings a unique perspective to the study, and to the degree to which the results may be confirmed or corroborated by others. I, as a researcher, did not overwhelm the participants, as this would have prevented the findings from being pure and consistent. In addition, I ensured that the research questions were clear, relevant, and well organised so as to acquire the kind of responses that answer the research questions. Dependability lies in evaluation of the quality of the integrated

processes of data collection, data analysis, and theory generation (Christiansen, 2010). Therefore, to this qualitative study of teacher's reflections on the teaching of Accounting in Grade 12 in rural schools at Mashona, the above criteria must be met or adhered to. Dependability was enhanced by returning the draft of the generated raw data back to the primary sources (participants) for accuracy, verification, and for crystallisation of captured data.

1.14 Anticipated Problems/Limitations

Accordingly, I decided to review studies on reflections to gain insight from other scholars. Merrow (2011) refers to reflection as a category of interactive thoughts and a process of teachers' thoughts on occurrences in the classroom. Brookfield (2017) relates to reflection, in general terms, as post-interactive reflection in describing the information processing activities of the teachers after a lesson. Joel (2011) defines reflection as an ongoing process that involves re-examination of what has been done, in order to achieve better results.

Reflections on the teaching of the cash-flow statement in Grade 12 Accounting in a rural area of Mashona circuit examines how this problematic topic is implemented, and checks whether teachers do understand the implementation process and themes in teaching the cash-flow statement in Grade 12 Accounting. Furthermore, according to Khoza (2013), teachers are required to reflect on curriculum concepts: goals, content, teachers' role, teaching activities, resources, grouping, location, time, and assessment.

Therefore, the results of studying the teacher's reflections on the teaching of the cash-flow statement in Accounting in Grade 12 may benefit the following stakeholders: curriculum designers, authors, examiners, subject advisors, Accounting teachers, as well as learners, the end product. Above-mentioned beneficiaries contribute to the teaching of Accounting in Grade 12. This study serves as the guide to help re-direct policy-makers and curriculum designers to execute positive changes in the implementation of the Accounting curriculum.

1.15 Chapter Overview

Chapter One

In this chapter the reader is given the general background of the study. This consists of the following: introduction, title, purpose of the study, location, rationale of the study, literature review, objectives of the study, research questions, research design and methodology, data-generation methods, data analysis, ethical clearance, trustworthiness, limitations, and chapter overview. Chapter one reveals the rationale of the study. It clearly shows my personal interest in undertaking the study; what the literature has said about the study phenomenon (teachers' reflections) and the study focus (teaching of the cash-flow statement and ratios in Grade 12 Accounting; as well as the importance of the study. It also provides a brief literature review in which ten curriculum concepts were taken from the spider web formulated by van de Akker (2009). Research design and methodology is included in this chapter.

Chapter Two

Chapter Two provides the reader with a literature review on four areas on related teachers' reflections, and curriculum presentation (prescribed curriculum, enacted curriculum, and assessed curriculum). Integrated curriculum versus collected curriculum is presented, together with a conceptual framework, later shown as a curriculum spider web.

Chapter Three

Chapter Three provides details on the methodology adopted by this study in order to achieve research objectives and purpose. It indicates the adopted research design approach (critical paradigm). Four Grade 12 Accounting teachers were used as participants to probe in-depth responses. Research methods (reflective activity, focus group discussion, and one-on-one semi-structured interviews) were set out. The reader was also given the description of sampling (convenience and purposive sampling), trustworthiness (credibility, transferability, dependability,

and confirmability), guided analysis (inductive and deductive reasoning), ethical issues, and limitations and delimitations of the study.

Chapter Four

This chapter covers the findings of the study. The findings are presented as per participants' responses to the study's critical questions. The discussion was also based on the curricular spider web that frames the study.

Chapter Five

This chapter presents the conclusion as well as recommendations, by answering each research question.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Literature review is an essential feature of any academic project. An effective review creates a foundation for advancing knowledge. It facilitates theory development, opening areas where a plethora of research exists, and uncovering areas where research is needed (Webster, 2013). The literature review is appropriate if, for example, the dissertation aims to advance a new theory. It can help to establish an absence of theories or reveal that the current theories are insufficient, helping to justify a new theory being put forth. Literature review may be focused on practices or applications, for example, a review might concentrate on how certain intervention has been applied, or how a group of people tend to carry out a certain practice.

In addition to the above, if a dissertation author is using the literature review to justify a late investigation, the goal would place emphasis on critically analysing literature, perhaps to identify a weakness of purpose, or to remedy that weakness with dissertation research. (Cooper, 2011). The coverage of a literature review might examine only the central articles in a field. The key here is to convince the reader that the selected articles are the central articles of a field.

Figure 2.1 below represents the layout of Chapter 2. Human body parts are necessary in complementing a healthy human body, seeking a bright future. Curriculum concepts, similarly, collectively influence the success of the curriculum. A literature review covers every topic and subtopic which is significant and must work together in order to attain the prescribed curriculum.

Curriculum concepts will be found in the form of a spider web. The next pages are represented by hands of five fingers each. The first five curriculum concepts: teaching rationale, teaching goals, teaching activities, teaching resources, and teachers' role, are on the right-hand side. The next five curriculum concepts: content, teaching environment, teaching time, teaching accessibility, and teaching assessment, are found on the left-hand side. The reason for placing curriculum concepts on the hands is that hands perform duties through instruction from the brain. In Accounting, to reflect precisely, one should be active, as are the hands which may be either stable or unstable. The two knees represent the curriculum dimensions which work collaboratively. One knee represents the integrated curriculum and the other the collective curriculum.

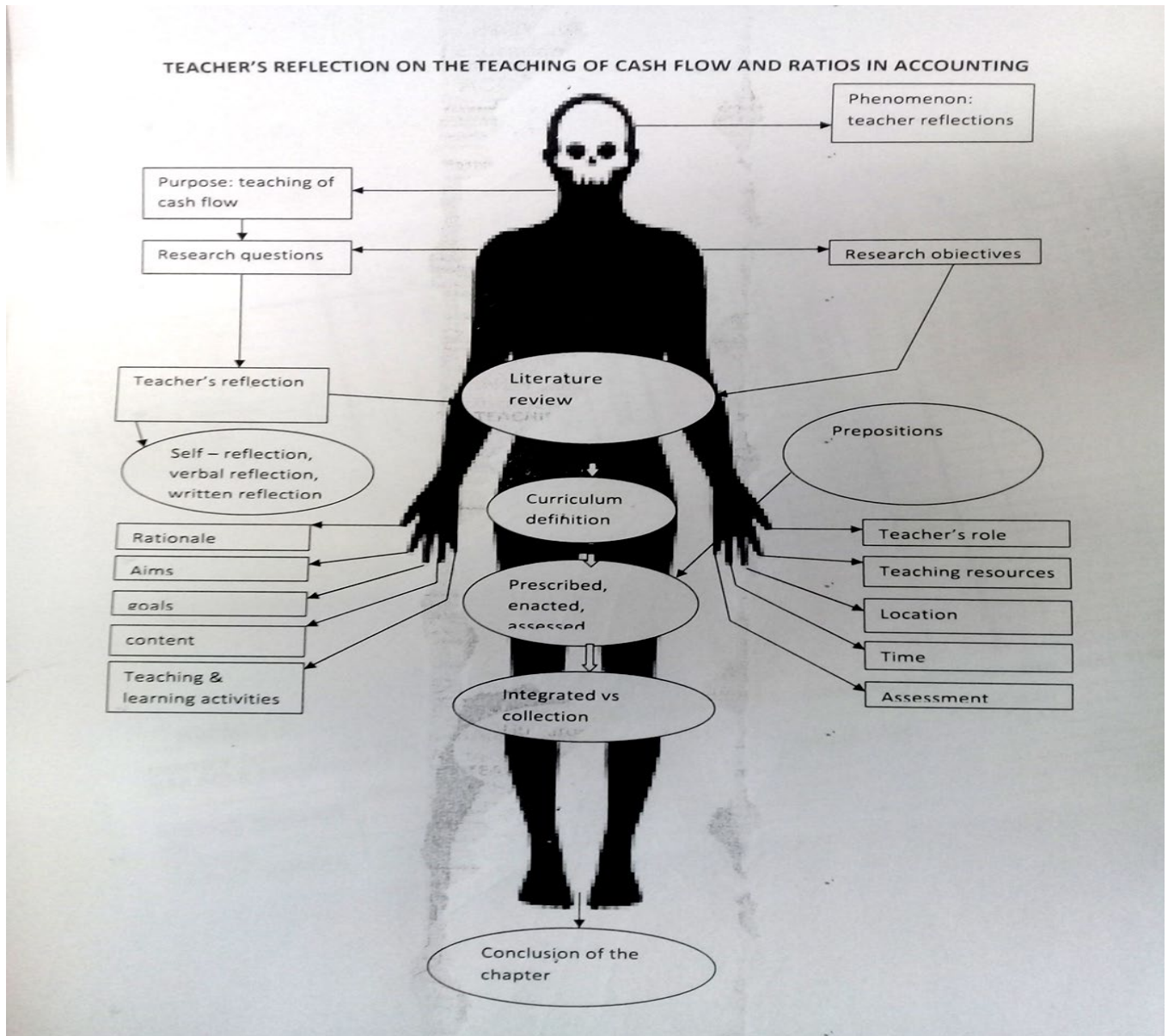


Figure 2.1 Chapter Two Summary

2.2 Teachers' Reflections (studies' phenomenon)

Certain studies by Dewey (1933), Khoza and Mpungose (2016), outline that in order for the prescribed curriculum to be effectively implemented, teachers' reflections should be taken into account. Dewey (1933) defined teachers' reflections as a category of interactive thoughts, processes of teacher's thoughts, and introspection by learning from experiences. This requires re-

examination of actions in order to achieve better results. This covers post-active thoughts, a self-enquiry for learner development, reconstructing, re-enacting, and recapturing the events of their teaching. Smith (1996) further defines reflections as not connecting teaching to a larger population, which is identified as critical reflection. Critical reflection implies historical, moral, socio-political frameworks of education, given that reflective teachers can see themselves as agents of change. Cohen and Morrison (2011) define reflection as teachers' instructional capacity within a system of interaction of investigation, through their framework. This provides one way of analysing teachers' reflections. It brings attention to the way in which the teacher views their own role within the triangle of interactions (teacher, learner, and the content) and how they talk about each of the elements in the triangle.

Zeichner (2013) defines the practice of reflection as the vehicle for helping the new cadre of teachers to become involved as partners in school renewal. Reflection helps teachers understand and have control over the content and processes of their own work. Reflections develop teachers in such a way that they become decision-makers, helping to define the direction of schooling the twentieth-century originator of the name for the process of reflection had in mind. Dewey (1933) reasoned that reflection precedes intelligent action, active, persistent, and careful considerations of any belief. Teachers' reflections in teaching and learning change as the curriculum development becomes more dynamic and practical than passive and instructional. Teaching and learning is increasingly viewed as a personal and complex process in which there is an active building of knowledge from experiences, actions, and interactions with the outside world

Pedro (2005), in his studies conducted on five pre-service teachers, put together his own feelings on the importance of reflective practices in teaching and learning. Reflections are shown as one of three types: self-reflection (personal), verbal-reflection (societal), and written-reflection (professional). Reflections are defined as self-reflection when teachers explore issues and problems that have occurred in the classroom. Self-reflection deals with the personal needs of a teacher, in which a teacher has to conduct self-introspection. Teachers often take home their classroom experiences, whether good or bad. Good experiences are worth repeating, while bad experiences must be discarded (Pedro, 2005). Teachers prepare their lessons outside the classroom to prevent confusion encountered in the lesson. The cash-flow statement challenges may easily be detected during lesson preparation. Teachers engage in self-reflection in order to examine their

thoughts. Self-reflection includes the following questions: What did I do? How did it work? How can I improve it? (Jones, 2011). Introspection is a conscious awareness of itself. It is a social process of self-examination involving conversation with oneself. According to Ellis (1991), active thinking covers one's thoughts, feelings, and images of social interaction. A verbal-reflection is clearly identified when people are willing to change without resisting (Smith, 1995). Furthermore (Pedro, 2005) outlines that teachers should engage in various individual education programmes (Pedro, 2005). In this context, teachers engage in verbal-reflections with their colleagues in cluster meetings, workshops, and during marking for national Senior Certificate examinations. The inexperienced Accounting teachers communicate with a subject specialist asking for advice on how to teach the cash-flow statement successfully in Grade 12 Accounting. Journal or diary entries may thus be made for future reference. Pedro, Carl, Kenneth and van Manen (1977) aver that journal writing is important in bridging the gap between knowledge and action. Reflective narratives help prepare teachers to gain skills of acting and analysing what they do.

Written reflection addresses the subject offered to help both learners and teachers through journals. Writing journals has been seen as one way of promoting reflective thinking for inexperienced teachers—newly appointed and inexperienced teachers. Smith (1995) encourages newly appointed teachers to reflect on their subject in order to solve problems they encounter during teaching and learning. Written materials based on content, policies, journals of professional ethics are all related to materials that help teachers to develop thoughts evident in their thoughtful and reflective journal entries. Pedro (2005) explains this reflection as practical, since it addresses knowledge and the nature of a subject during teaching and learning. The study conducted by Khoza and Mpungose (2016) in their Turnitin study as an assessment process, reveal that teachers tend to have facts about their practices. This refers to content reasoning; however, they have opinions about their practices. Zeichner (1987) and Pedro (2005) state that written reflections apply when teachers deal with research-based knowledge in a learning environment to achieve learning outcomes. In order for Accounting teachers to achieve learning outcomes adopted by the set curriculum CAPS, they need to reflect, and understand their teaching resources which can include soft-ware, hard-ware, and ideological-ware.

For the Accounting teachers to reflect precisely, they should understand the curriculum concepts formulated by van de Akker (2009). Hoadley (2012) asserted that pedagogy emphasises the point

of the relationship between the teacher and the learner in that all learn from one another during the presentation and implementation of the curriculum. This suggests verbal-reflections. Goals, which are divided into aims and objectives, are to be assessed. This will be per written reflection in applying learning knowledge. Content represents the prescribed curriculum learners have to adopt. Teaching activities are a fundamental task to engage learners to achieve prescribed learning outcomes; and for the Accounting teacher to reflect, they must understand the Accounting content. From the above definition, Accounting teachers must select the curriculum concepts which will be suitable for achieving the prescribed topic of the cash-flow statement in Accounting in Grade 12 prescribed curriculum, enacted curriculum, and assessed curriculum. Kehdinga (2014) concluded that a curriculum is a political document which clearly states that curriculum concepts are politically designed to meet the mission and vision of a ruling party, including the nature of teaching resources (textbooks). Teachers' reflections will include educational theories that they have obtained from their educational institutions (written reflections).

Furthermore, when teachers are to enact the prescribed curriculum, they have to show self-reflection which is influenced by the ethical and moral aspects of teaching from the written criteria. This suggests that ethical and moral aspects of teaching involve self-reflection. Ethics and morals play a vital role when teachers have to reflect on any prescribed curriculum. This will result in assessing the goals of the Department of Basic Education CAPS of 2011.

2.3 Curriculum (prescribed curriculum, enacted curriculum, and assessed curriculum)

The word 'curriculum' originates from New Latin (a post-medieval form of Latin used mainly in churches and schools and for scientific usage) and refers to a course of study. It shares a root in classical Latin in which it means running a course (as in race course), with words such as corridor, courier, and currency, all coming from the Latin *curare* which can mean to run, or to conduct a course of learning (Merriam, 2018). This meaning relates to a self-reflection type in which an Accounting teacher is supposed to understand the curriculum as an individual in order to run the race of what is expected from them. A curriculum is divided into three dimensions: prescribed curriculum, implemented curriculum, and assessed curriculum (Hoadley, 2012).

For the enacted curriculum, teachers have to decide what should be taught, as they possess more knowledge than other adult members of society and their pupils. Teachers have been able to say

how the subject should be taught according to policies and guidelines (written reflections). Human beings organised in groups, communities, or organisations have a need to pass on their knowledge and skills; and the way to develop them, to newcomers and members of the future generation (self-reflections). An Accounting teacher is supposed to pass the information of the cash-flow statement to the Grade 12 learners in order for them to understand the skills of how cash is generated and spent in businesses. The fulfilment of this need has gradually developed into systematic education and the educational system in the form of schools (Dijkstra, 1997). Knowledge is that part of information accumulated by mankind. The power of teachers (curriculum implementers of enacted curriculum) is to decide what knowledge is worthwhile, and how it should be taught (Holmes and Mclean, 1992). This will help Accounting teachers to share their experiences (written-reflections) clearly about their teaching, using the policies and guidelines in place to teach the cash-flow statement in Grade 12 CAPS.

Curriculum is defined as an interrelated set of plans and experiences that a learner completes under guidance of the school or learning institution (Marsh, 1997). This definition centres on two main concepts: plans and experiences. A planned curriculum is to a large extent a collection of plans about teaching—plans on a national level (micro-planning). Teachers have to plan so that learners do not learn unnecessary material. Planning involves consulting statements issued by the government, defining objectives of lessons, finding information about topics, deciding on suitable teaching methods, and choosing ways in which the learning is to be assessed. Reflections from teachers may often be overlooked. This study examines teachers' reflections on the teaching of the cash-flow statement.

Curriculum is broadly defined as the totality of learners' experiences that occur in the educational process. Curriculum often refers specifically to a planned/prescribed sequence of instructions, or to a view of the learners' experiences in terms of teachers' goals. Roskos (2007) refers to the *curriculum* as a set of learning goals articulated across grades that outlines the prescribed content and process goals at particular points throughout the school programmes. Tyler (2012), when debating with educationists, Stenhouse and Freire (1975), sees curriculum as a product (objective/instrumental approach) with a linear focus on the end product, and which cannot branch off in the middle. For educational purposes, experiences are important in emphasising, when conducting research, finding out the best content to be included in curriculum content. The above

definitions outline that an Accounting teacher's reflections may do justice to knowing and understanding the prescribed Accounting curriculum. Maxwell et al. (2013) asserted that curriculum theory should offer a more realistic approach to the provision of education as a right, which can bring about change to the present curriculum. The purpose of this study is to bring a rapid change in the teachers' reflections on the teaching of the cash-flow statement in Grade 12. The curriculum is a list of everything the Department of Education wants teachers to teach their learners (prescribed). The curriculum also deals with what is to be assessed, how, and when to be achieved. When a curriculum is designed, some elements or components have to be taken into consideration. These components are interrelated with one another and are organised according to the type of syllabus being designed. For instance, a subject-matter-based design over-emphasises the logical organisation of the content; and the learner-centred design is focused on learners and their Outcome Based Education (OBE) (1997) needs.

The problem of the curriculum is and always has been to select what is best, namely, what should be selected and taught from the wider world of knowledge. The most important task in a changing world is to teach children to be devotees of learning. The illiterate of the future is not the one who has not learned, but the one who has not learned how to learn (Carl & Kenneth, 1984). According to Carl and Kenneth (1984) curriculum is a broad concept that includes all planned activities, and therefore also subject courses that take place during the normal school day. It also includes after-school planned activities, such as societies and sport. To the former Minister of Education Bhengu (1997) a curriculum is everything planned by teachers that will help develop learners. This may be an extra-mural sporting activity, a debate, or even a visit to the library, regarded as a hidden curriculum.

Tyler (2012) outline his idea about principles for developing up a curriculum. This consists of four steps: 1. Determine the school's purpose (aka objectives); 2. Identify educational experiences related to purpose; 3. Organise the experiences; and 4. Evaluate the purposes. Step one: students need to do this in order to be successful. All objectives need to be consistent with the philosophy of the school; this is often neglected in the curriculum development. For example, the Accounting curriculum may create an objective that learners learn ratios related to the cash-flow statement in Grade 12 for the first time. In developing learning experience, learners might practise writing formulas of Accounting ratios which are used and assist in cash-flow preparations to show

consistency with the objective. The teacher must determine a logical order of experience for the learners. Lastly, the teacher assesses the learners' ability to write formulas of the cash-flow statement in Accounting ratios without assistance, as evidence that learners have achieved the objective of the lesson.

Curriculum is more than planning. It also includes learners' experiences. This distinction is important because sometimes there is a difference between what teachers plan to do and what they actually do. Unplanned and unpredictable events happen all the time to teachers (Marsh, 1997). For example, a Grade 12 Accounting teacher may plan to teach liquidity ratios, only to find that learners do not even understand the concept of ratios. The teacher has therefore to switch from teaching what has been planned before teaching the liquidity ratios. Therefore, both plans and experiences should be included in one's definition of curriculum.

Curriculum 2005 introduced significant changes to the ways in which a curriculum had been experienced by most learners. Assessment focused on the ability of learners to recall content; in some cases, to understand the subject. In 2005, content was not specified; there was a wide margin for teachers' choice of what to teach (selection), in what order to teach things (sequence), and how long they would take to teach (pace). Teaching was learner-centred, allowing space for learners to be active participants in their own learning. The aim of assessment was to put a test in the background while focusing on what learners were learning. For the Accounting teacher, learner-centred teaching was difficult because of the long annual teaching plans which are supposed to be covered as per the given period. This was revised and changed to a collection approach, a better approach to a complete prescribed Accounting curriculum.

The national curriculum statement kept the outcomes, based on the curriculum of 2005. It also kept some of the integration, but it specified more clearly what outcomes, in terms of both skills and knowledge, needed to be achieved in each grade, rather than in each phase. A list of content was also introduced to specify precisely what should be learned in different subjects at different grade levels. Teaching was to remain learner-centred. Policy Assessment was to include continuous learning and was to be varied.

According to van de Akker (2009), prescribed curriculum and enacted curriculum yield assessed curriculum. This suggests that Accounting curriculum written by curriculum designers and enacted

curriculum pertaining to curriculum implementers (teachers) is the result of this increasing failure rate of Accounting. Furthermore, van de Akker (2009) asserted that the curriculum is to be divided into the following categories: international curriculum (SUPRA), national curriculum (MACRO), school/institution curriculum (MESO), classroom curriculum (MICRO), and learner curriculum (NANO). The South African curriculum has been defined in terms of prescribed/intended curriculum as an official document (MACRO) from the Department of Education. Thereafter, schools have to design their own curriculum (MESO) and curriculum classroom (MICRO)(Khoza, 2015). This study intends to close the gap by designing the Accounting curriculum which will cater both for educators' and learners' outcomes curriculum. The above studies lead to a discussion on integrated curriculum versus collection curriculum.

2.4 Integrated Curriculum versus Collection Curriculum

Theorists such as Hoardly (2013) state that these two approaches—competency approach, and performance approach—are used to look at learner control over curriculum; that is, the teacher's role in enacting the curriculum, educators' methods in place, knowledge, assessment, and learning pace. According to Tyler (2012), curriculum approach is divided into components such as learner, teacher, pedagogy, knowledge, and assessment and learning sites. Learners have control over their own learning, selection sequence, and pace of learning. There is an assumption that all learners can learn, but in different ways and at various speeds. The teacher has an indirect role as the facilitator of learning. Control is personally negotiated. Pedagogy is on the learner: the learner has an input or may take decisions about the order in which learning occurs. This is often integrated, suggesting that there are strong links to a learner's experience and everyday knowledge. There is a focus on what a learner knows and can do. The teacher therefore does not provide explicit feedback to learners' responses relating to precisely what is expected. Assessment focuses on what the learner knows and can do, not on failure, only on different lengths of time in which to succeed. Learning sites can take place everywhere and anywhere.

2.4.1 Integrated curriculum

In addition to the above integrated components promoted by Tyler (2012) an integrated approach is said to be learner-centred. Learners take control of their own learning, and the teachers' role tends to be covert. Rather than directly transmitting learning, the teacher acts as a guide or facilitator. When the teacher is teaching, they focus on individuals in the classroom. In this

approach, knowledge is often located in themes, projects, and problems, rather than in subjects. In competence approaches, all learners are regarded as an essential curriculum integration component and able to arrive at a certain outcome. How they arrive there and how long it takes them will vary from learner to learner; and learners may express the outcome in a number of different ways. The focus in evaluation or assessment is on presences. It focuses on what the learners know or have achieved, rather than on what they do not know (Riou et al., 2012). This suggests that reflections from Accounting teachers may be more societal since the approach is more learner-centred than teacher-centred.

Integrated-based education is an approach to teaching and learning more often used in learning concrete skills than abstract learning. It differs from other non-related approaches in that the unit of learning is extremely fine-grained. Learners work on one integration at a time, which is likely a small component of larger learning goals. The learner is evaluated on individual competency. Only once they have mastered one such integration, do they move on to others. Complex competencies are learned to a degree of mastery and are isolated. Integrated-based learning is the ability to ignore learning modules entirely if learners can demonstrate they already have mastery. This may be done through prior assessment or formative testing (Riou et al., 2012). Accounting teachers had the challenge of not covering expected work for Grade 12 because of the policy which was in place. Grade 12 Accounting learners have to master formulas and formats before they focus on preparation of the cash-flow statement.

Integrated-based learning is learner-focused and works naturally with independent study, and with the instructor in the role of a facilitator. Learners often find certain individual skills more difficult than others. The learning method allows a learner to learn at their own pace; those individual skills they find challenging, they practise and refine as much as they like. They can then move rapidly through other skills in which they are more adept. What it means to have mastered a competency depends on the learning domain (subject matter). Accounting teachers should make it a point that, in abstract learning, the learners may demonstrate formulas and formats when using skills in the next interaction; resolving formulas will usually allow the opportunity for the learner to discover and correct their mistakes (Revolutionising Integrated-Based Education).

A curriculum emphasises the complex outcome of a learning process (i.e., knowledge, skills, and attitudes to be applied by learners), rather than mainly focusing on what learners are expected to

learn about in terms of traditionally defined subject content. In principle, such a curriculum is learner-centred and adaptive to the changing needs of learners, teachers, and society. It implies that learning activities and environments are chosen so that learners may acquire and apply knowledge, skills, and attitudes to situations they encounter in everyday life. Integrated-based curriculums are usually designed around a set of key competencies that may be cross-curricular and subject bound. In order for Grade 12 Accounting teachers to reflect, they must first understand the Education Policy (2005) in place, which may be the contributing factor to the escalating failure rate in Accounting as a subject (Schroeder 2017). The weaknesses of the integrated approach, in which a learner has control over selection, sequence, pace, and learning sites, were overcome by the introduction of the new curriculum revision Curriculum Assessment Policy Statement (CAPS) in 2011, which is more or less based on the teacher-centred (collection) curriculum.

2.4.2 Collected (or collection) curriculum

Collection-curriculum is characterised by a focus on developing high levels of understanding, often in particular subjects. As a consequence, the curriculum tends to be specific about what content must be learned and in what order, focusing on depersonalised, formal school knowledge, rather than on everyday knowledge and experience. It is more vertically organised than competence curriculum. In other words, it builds knowledge and understanding in a specific sequence, often achieving greater complexity or depth of knowledge over time. Collection approaches are more content- and teacher-centred. Learners have less control over the selection, sequence, and pacing of their learning. Evaluation tends to be based on deficits (absences) or what is missing. The aim is to develop a clearly defined behaviour or understanding collection rather than the integrated curriculum. The collection-based approach to education enables pupils to use their knowledge and apply skills in realistic situations. Collection-based education focuses on the process pupils go through while engaged in a task, as well as on the end product, enabling pupils to solve problems and make decisions throughout the learning process. In addition, collection-based education stimulates the development of other important dimensions of learning, namely, the affective, social, and meta-cognitive aspects of learning.

Regarding the affective (emotional) aspect of learning, collection-based education motivates pupils to participate in interesting and meaningful tasks. It helps pupils to develop a sense of pride in their work, fostering confidence in the target language. Encouraging pupils to experiment with

their increasing control motivates them to invest in learning. The social aspect of learning is reflected in the peer interaction that collection-based tasks require. Pupils develop helpful social skills for life. Such cooperative work leads to peer guidance such as negotiating, reaching a consensus, respecting others' opinions, individual contribution to the group effort, and shared responsibility for task completion. Meta-cognitive aspects of learning (pupils' thinking about their own learning), skills such as reflection and self-assessment, also contribute to the learning process. When teachers require learners to think about what they are learning, how they learn, and how well they are progressing, they develop skills which make them more independent and critical (The North Central Regional Educational Laboratory, NCREL, 2001).

Collection-based assessment (assessed curriculum) thus enables pupils to demonstrate specific skills and competences by performing or producing something. This can help Grade 12 Accounting teachers to assess both what pupils can do (specific benchmarks) and what they have achieved (assessed) within a specific teaching programme, based on curriculum standards such as teaching the cash-flow statement in Grade 12 Accounting. Performance-based assessment also rates the learner's learning process, besides focusing on the quality of their final work. Teachers can track learners' work on a task, show them the value of their work (enacted curriculum) process, and help them self-monitor, so that they can use tools such as periodic reflections, working files, and learning logs more effectively (Birzman,1977). With the above definitions of a collection-based curriculum, it is clear that Accounting teachers may associate themselves with written material in which they can make use of various books and journals, and even hard-ware. In the debate on integrated versus collection mentioned above, it is clear that teachers' reflections on the issues of learner, teacher, methodology, knowledge, assessment, and learning sites, will determine whether teaching practice was an integrated or a collection approach. The above definitions of the curriculum are written reflections. This study intends to place more emphasis on verbal- and self-reflection to balance the Accounting curriculum for the Accounting teachers, thereby reflecting well-balanced findings.

2.5 Conceptual Framework

Christiansen et al. (2010) assert that a conceptual framework is the set of concepts that direct the research in order for each study to have a particular area of focus. With a conceptual framework the study will be surrounded by certain key ideas or concepts. The conceptual framework is a well-

developed explanation of events in such a way that it can link two or three key concepts or principles in one study. Silverman (2013) believes that the conceptual framework provides an overall framework for viewing reality and that it informs the concepts we use to define our research problems. Thus, various concepts of the curriculum are utilised in the study to explore teachers' reflections on the teaching of the cash-flow statement.

In addition to the above, the debates in the literature revolve around the concepts of the curricular spider web, which are: rationale/vision, accessibility, aims/objectives, teaching activities, resources, teacher role, location, time, content, and assessment. This suggests that framing this study around concepts of the curriculum spider web will guide the study. As a result, this study therefore adopts the curricular spider web by Thijs and van den Akker (2009) as its conceptual framework, as depicted in Figure 2.2 below.

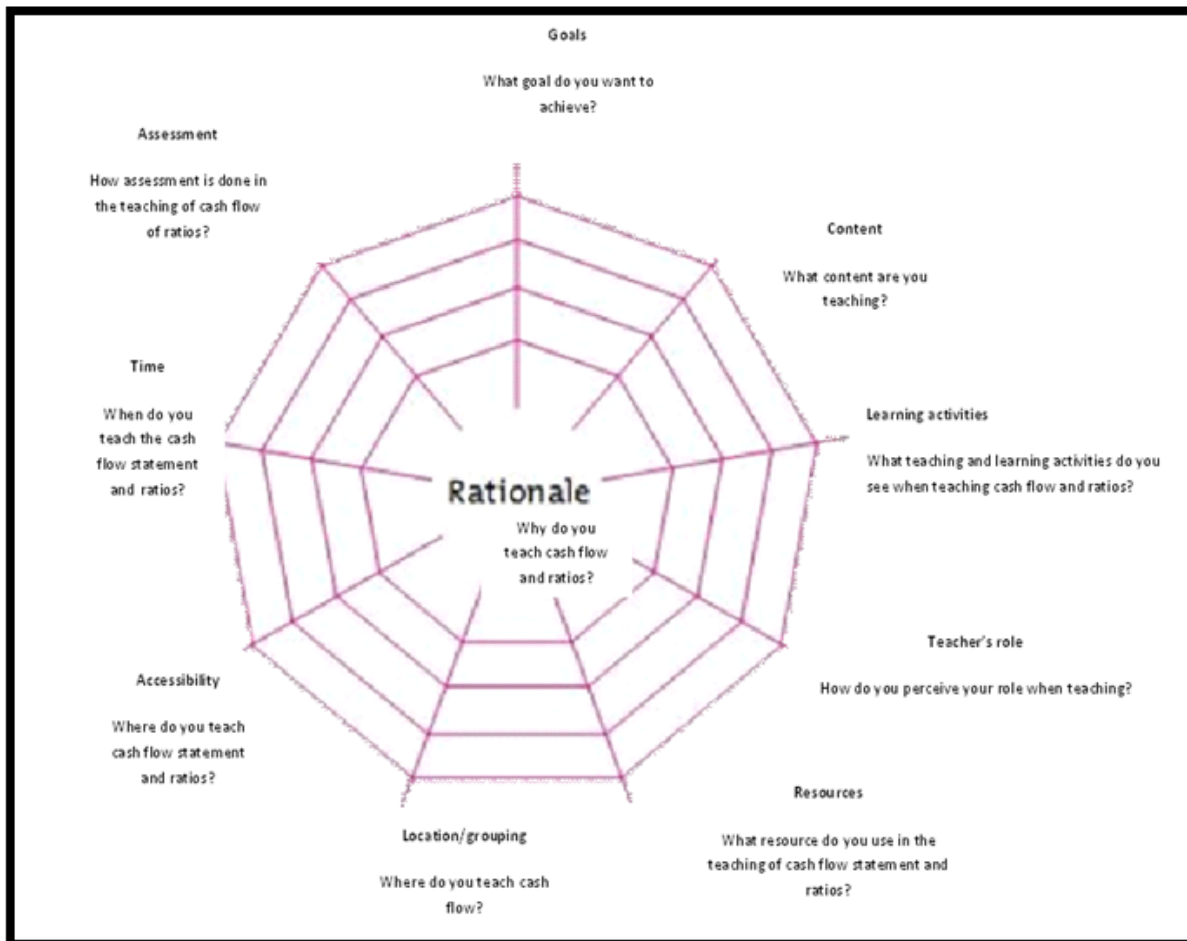


Figure 2.2. The curricular spider web and education-quality framework adapted from van den Akker (2009)

1. Why are they teaching? (Rationale).
2. Towards which goal are they teaching? (Aims/objectives).
3. What are they teaching? (Content and activities).
4. With what are they teaching? (Resources).
5. How are the teachers teaching? (Teachers' role).
6. With whom are they teaching? (Grouping).
7. Where are they teaching? (Location).
8. When are they teaching? (Time).
9. How are they assessing teaching? (Assessment).

This suggested that all ten concepts were involved when viewing the operational curriculum in schools and classroom, coherently addressing successful implementation and continuation. The teachers' reflections, when teaching the cash-flow statement in Accounting, may bridge the gap, using all the curriculum concepts during teaching and learning. The critical paradigm will be deployed, in which teachers will plan, implement, assess, or reflect, in order for thinking to be transformed. Referring to the curriculum concepts mentioned above, Booyse (2008) suggests that the curriculum will not be effectively implemented without resources and teaching activities. There are very few studies conducted under reflections in the Accounting subject; while many were found in Economics, Physical Science, Geography, and Mathematics. For this reason, I chose this topic: Teachers' reflections on the teaching of Accounting in the Mashona circuit. It was hoped to bring about a change from previous studies paying attention to information instead of transformation. Problems cannot be solved with a straightforward application of academic knowledge. Problems must be solved by naming what is constantly needed, concentrating on this, and framing the context in which participants will have to attend to them (Schmidt, 2012).

2.6 Curriculum Spider Web Concepts

2.6.1 Rationale in the teaching of cash flow and ratios in Accounting CAPS

According to van de Akker (2009), rationale is a response to the question of why and how a subject is learned in schools. Accounting educators should know why cash flow and ratios are taught; and how it is taught, to equip learners to acquire deep knowledge of critical thinking, creative thinking, problem-solving, communication, and teamwork. This will help them to understand social and critical perspectives of Accounting. Vilcinskas et al.'s (2015) study reveals that teachers' reflections on the rationale of teaching should rest upon three types: the self-rationale, the verbal rationale, and the written rationale. Self-rationale expresses that Accounting teachers should master all topics on the prescribed curriculum found in written rationales, to equip both Accounting teachers and learners to experience deep learning during teaching and learning when studying cash flow and ratios. In Kehdinga's (2014) findings, teachers' reflections on their practices of CAPS should identify theories that underpin CAPS before curriculum implementation. This will facilitate their understanding of the implementation process and their rationale for teaching.

Khoza (2015) articulates that there are many reasons for teachers to teach Grade 12 CAPS subjects. The fourth participants account suggests that she has a passion for her subject, as she believes that South Africa is short of doctors. This approach to teaching, which Accounting teachers experience in response to their teaching context, will lead to qualitatively different and distinct types of learning outcomes (Trigwell, Martin, Benjamin, & Prosser, 2000). The personal rationale will also help Accounting teachers with the cash-flow statement who are unlikely to develop personal capability. With the above definition it is clear that personal rationale must come before other types of rationale reflections. The focus group discussion and semi-structured interviews will be used in this study to generate data, so as to help Accounting teachers.

Purposive sampling was used in this study in selecting participants; and convenience sampling will be in use. The most accessible participants are hands-on in teaching Accounting CAPS in Grade 12. Khoza's (2014) findings articulate that one of the reasons that facilitators conducted research modules was that they wished to transform students who do not understand the content into knowledgeable students. Previous research reflected that very few studies showed support for Accounting; however, thousands of research studies have focused on education, science, psychology, and medicine, which supported challenging issues (Ballantine, Duff, & Larres, 2008).

The tension between the need to teach academic goals and the need to teach skills associated with social responsibility was revealed in the study by (Ennis, 1994). In addition to the above study, there are many factors that motivate teachers to pursue a teaching profession; these include the desire for self-development, to be a continuous scholar, to contribute to others' lives and society at large, and to have a stable job with monetary benefits. Khoza (2014) outlines that educators' reflections and reasons for teaching do not have any influence in designing the prescribed curriculum. The curriculum is solely influenced by CAPS instructions from the policy document which promotes their subjects. This is descriptive reflections rather than critical reflections.

Personal rationale plays a significant role in attaining curriculum goals. Furthermore, it is reported that personal rationale assists teachers to enact any curriculum effortlessly and efficiently (Mpungose, 2016). Teachers should be able to identify their strengths and weaknesses in relation to their broad vision of career choice; indicating that educators have a variety of motives for becoming educators (Khoza, 2014). Newly appointed Accounting teachers should be given support to experience confidence at an early stage. Personal empowerment will be gained. Programmes such as IQMS can contribute to this; in this way, Grade 12 results could be improved.

There is a relationship between personal rationale, societal rationale, and written rationale as indicated by the Department of Basic Education (2011) on the Accounting Curriculum and Assessment Policy (CAPS) document. Sound knowledge of content can assist Accounting teachers to experience intrinsic motivation in the teaching and learning processes. This will overcome challenges faced in teaching the cash-flow statement in Grade 12 CAPS. According to Schmidt (2012), promoting skills-orientated teachers calls for a teacher to be qualified (content rationale) before transferring knowledge to the learners so as to attain curriculum aims. Khoza (2015) emphasises that there are no specific personal rationales for becoming educators, only to follow instructions from the Department of Basic Education CAPS document of 2011. Studies indicate that the department did not involve teachers' reflections on rationale. This study therefore employs an action-research style, in which data is generated from semi-structured interviews and focus group discussions, while accessibility is ignored.

2.6.2 Teaching goals (aims, objectives, and learning outcomes) of teaching the cash-flow statement in Accounting Grade 12 CAPS

Khoza (2015) defines goals as the state of affairs in which a plan is intended to be assessed, which culminates in behaviour intended to achieve it. There are three types of goals: aims, objectives, and learning outcomes (Kennedy, 2006). Aims are defined as long-term intentions based on education and perception (Khoza & Mpungose, 2016). Furthermore, aims reveal the intention of an educator to achieve the anticipated outcome from learners. According to the curriculum dimension (collection curriculum/vertical curriculum), aims are more powerful in curriculum (Hoardley, 2013). The statements above suggest that aims play a significant role in the process of teaching of a subject such as Accounting. Accounting teachers can clearly reflect on aims of the prescribed Accounting curriculum during their teaching process, to enhance future accountants. This means that the aims are influenced by self-reflection. Aims from a prescribed curriculum should include opportunities which could encourage learners to continue studying, and finding jobs to boost their self-esteem (Vilcinskis et al., 2015). Accounting teachers should cover the prescribed curriculum and also aim to advance skills, intrinsic critical thinking, and problem-solving skills in learners, since they are grooming future accountants.

Objectives are defined as short-term intentions with specific planned steps to achieve the goal. In addition, objectives, as do aims, indicate the intention of an educator towards the anticipated outcome from learners (Khoza & Mpungose, 2016). Objectives are indicators of what the teacher should cover during the teaching process. This is proved by the case study of Khoza (2013) on eight Educational Technology lecturers who deploy web-based teaching and learning environment per their modules at a higher-educational institution in South Africa. In their study the researchers emphasised that, through the usage of module objectives by teachers, learners will be enabled to use the resources that may be seen and touched (hard-ware and soft-ware) together with those that cannot be seen and touched (ideological-ware). Through the above definitions on objectives, Accounting teachers should see Accounting learners grasp cash-flow statements and ratios. They should select appropriate objectives. Objectives are specific statements that generate the teaching and learning environment to modules at higher-education institutions in South Africa (Khoza, 2013). This implies that Accounting teachers must have their own objectives before teaching specific Accounting content. This is going to mould a competitive learner in the work place, and

is moreover a tertiary level to embark on. Reflections from Accounting teachers are imperative to enhance their enacted process on execution of their duties (Weetman, 2011). In order for the Accounting teachers to reflect precisely, concepts such as ‘introduce’, ‘understand’, ‘know’, and ‘why’ questions should be used in their objectives, to attain expected outcomes at the end of the contact time.

In addition to the above, Khoza (2014) focuses on the issue of learning outcomes; and further states that learning outcomes are generated from Bloom’s taxonomies (1971) of learning, namely: knowledge, comprehension, applying, analysing, synthesising, and evaluating. Correct usage of Bloom’s (1971) key verbs such as define, explain, critique, and evaluate leads to the correct formulation of a learning outcome. This suggests that learning outcomes are measurable or observable from learners’ performance. According to the South African Quality Authority (SAQA), learning outcomes are divided into critical outcomes and learning outcomes. By critical outcomes, SAQA is referring to 12 generic statements per subject as offered by the curriculum (NCS) (Khoza, 2013). Critical outcomes aims are interrelated as they are broad statements for the teaching intention of each subject. Khoza & Mpungose (2016) further explain that learning outcomes are learners’ intentions, and what learners are expected to achieve.

2.6.3 Content of Grade 12 Accounting

Content defined by CAPS (2011) means expectations of learners’ knowledge and skills adopted by the State Board of Education under the revision of common curriculum goals, performance indicators, essential learning skills, and academic content standards. Decisions on content of subjects are determined by subject topics to be covered (prescribed curriculum) as stated by Vilcinskis et al. (2015) in their studies. Accounting as a subject encompasses knowledge, skills, and values that focus on financial Accounting, managerial Accounting, and auditing. These fields cover a broad spectrum of Accounting concepts and skills to prepare learners for a variety of career opportunities.

Financial Accounting is the recording and reporting of financial data which influences teachers to use procedural approach concerned with meaning making, in an attempt to understand the subjective world of humankind (Ngwenya & Malufu, 2012). Schroeder, Clark, and Cathey (2009) define financial Accounting as a process of recording, summarising, and reporting the myriad of a company’s transactions to provide accurate company performance over a period of a year.

According to Ngwenya (2014), financial statements are based upon appropriate Accounting policies consistently applied and supported by reasonable and prudent judgements and estimates. The reason for preparing the financial statements in companies is to measure how companies communicate their story. Financial statements reflect a company's profitability in the income statement. The balance sheet reflects company's solvency and financial position. The statement of cash flow shows the cash inflows and outflows for a company over a period of time (Ngwenya, 2012). Thus, Ngwenya (2012) continues to explain that the cash-flow statement reports the sources and uses of cash by operating activities, investing activities, financial activities, and certain supplemental information, for those specified in the heading of the statement.

Content is a powerful tool for Accounting teachers to have in order to perform their work effectively. It is of tremendous importance for the Accounting teacher to have a clear understanding of subject knowledge and subject topics for enacting purposes. Teachers should be good models for the content they are trying to promote; therefore, their content practice should be congruent with their teaching (Swennen, Lunenberg, & Korthagen, 2008). A teacher is a scholar, as stated by Shulman (1987) in his case study, outlining that a teacher must know all parts or topics from the prescribed curriculum to boost self-confidence. The teacher must understand the content as much as his or her learners, for the enacting purposes of the prescribed curriculum. Of the three (financial accounting, managerial accounting, and auditing), this study focuses more on the financial categories of the accounting content. It focuses on the financial accounting curriculum, in which the cash-flow statement is divided into three propositions: cash flow from operating activities, cash flow from investing activities, and cash flow from financing activities.

The cash flow from operating activities comes from actions of buying and selling or manufacturing goods for resale; or providing a service to customers (Weetman, 2011). The information of preparing the operating activities is extracted from the Income Statement. This is a financial statement, preparing for the cash-flow statement, being full of accruals. The operating activities include all transactions and other events that are not investments and financing activities. These are the most important income-generating operations of the entity (Myburgh, Fourche, and Cloete, 2013). The statement of cash flow clearly includes information that does not appear in the financial statements. Furthermore, the business must know the difference in bank balance from the beginning of the financial year to the end of it. Accounting teachers must be driven by verbal-

reflections in order to help learners easily understand cash flow, namely: current ratio, acid-test ratio, debtors' collection period, stock-turnover rate, and creditors' payment schedule. Teachers teaching cash flow from operating activities should be driven by verbal-reflection. Verbal-reflection requires teachers teaching Accounting to have background information such as buying and selling.

Cash flow from investing activities are actions of buying and selling of non-current assets for long-term purpose decisions of where to invest, e.g., buying fixed assets, selling fixed assets, and investing in other financial institutions (self-reflection) (Weetman, 2011). To prepare the investing activities, the balance statement for two consecutive years should be in place in order to compare the changes. Accounting teachers are compelled to have cash-flow information required to prepare a cash-flow statement that may be found by comparing two balance sheet statements. The idea is that profits generate cash, but cash flow consumes cash; the statement shows where it has gone (Perks, 2007).

The investing activities are the actions of raising and repaying the long-term financing of the businesses (Weetman, 2011). Investing activities relate to the acquisition or disposal of long-term assets and investments not included in cash and cash equivalents (Ngwenya, 2012). The users of financial statements have to know whether the entity has sufficient cash to plough back in order to maintain its operating capability and expansion, or whether new investments were made. The Accounting teacher is compelled to have insight into how to lay out the investing activities in such a way that the learner will easily recall when it is needed during the Accounting NCS examination, emphasising the difference between cash inflow and cash outflow. Cash inflow from investment activities includes cash from disposal of property, machinery, equipment, and marketable securities (Myburgh, Fourche, & Cloete, 2012). Cash outflow from investment activities includes cash paid for the acquisition of land and buildings, machinery, and equipment, and cash paid when loans are granted to another party (Myburgh et al., 2012). For the Accounting teacher to reflect precisely on his or her teaching, materials (textbooks and study guides) must be used in combination with exam guidelines to prepare learners for the Accounting NSC examination. The cash-flow statement is regarded as a high-order degree of challenge (Bloom's taxonomy).

Financing activities are actions of fundraising and repaying the long-term finance of businesses (Weetman, 2011). This also includes the cash results (inflow and outflow) of transactions and other

events that impact on non-current liabilities and equity (Myburgh et al., 2012). The Accounting teacher teaching Grade 12 must emphasise the point that financing activities are those activities resulting in changes in the size and composition of the entity's debt and capital funding. Decisions taken by business management should be influenced by self-reflection on how and where to invest the fixed assets of the business; and how to obtain proceeds through fixed assets. Topics such as proceeds from the issuing of shares (inflow of cash), buy-back of shares (outflow of cash), and the proceeds from loans (inflow of cash) or loan repayment (outflow of cash) are confusing topics to the learners. Other studies outline that the content may be defined by the approach that the prescribed curriculum adopts. Hoardly (2013) also points out that the integrated curriculum approach supports everyday knowledge, and the collection curriculum approach encourages school knowledge. This study may help Accounting teachers to be content-orientated which is driven by self-reflection, in order for them to give quality reflective results. The above data will be generated using interviews and document analysis where data is generated from reflective activity and focus group discussion. I therefore believe that my study will reflect on the subject content for Grade 12 Accounting.

2.6.4 Teaching/learning activities of Grade 12 Accounting

Implementation of any curriculum change depends on the classroom activities by teachers. This usually requires a transformation in their understanding of the subject's contents and their teaching (Doe, 2010). The teaching activities are divided into three types of teaching activities (informal assessment activities, formal assessment activities, and content assessment activities) in which a teacher may involve learners. According to a study (Mpungose, 2016), informal or learner-centred activities should be taken as activities for learning. These include all activities for learning conducted by both teachers and learners. This study further stated that informal activities are used by teachers during the teaching and learning process in order to ascertain whether learners have understood what is taught. Learning activities are teachers' fundamental tasks to allow learners to engage in learning activities that are likely to result in achieving enacted learning outcomes, per the goals' definition (Khoza, 2015). Accounting teachers should be influenced by verbal-reflections in deciding on how and what to teach in the classroom, together with learners. In other words, verbal-reflection requires Accounting teachers to share ideas based on informal activities. It is helpful to accept that what a learner does is more important than what the teacher does

(Shulman, 1987). Every learning activity in each unit should be intentional, meaningful, and useful during the enacting process, to yield an effective assessed curriculum. Learning activity should be aligned with learning outcomes of a session or module that is taught using the most relevant and most suitable approach (integrated approach and collection approach).

Formal teaching or content-centred activities are taken from written policy documents (CAPS, Assessment guidelines, Curriculum news 24), and they provide clear guidance that help teachers engage in learning activities to develop explanations, and sophisticated ideas across K-12 (Ngwenya & Malufu, 2012). This will negate the previous Accounting approach, which was too narrow, procedural, and mechanical. It forced learners to rely on memory only. For the teachers' activities to be effective, they should provide information on the attainment of goals, on how to proceed, and how to make better progress towards goals (Price, Handley, Millar, & O'donovan, 2010). Activities should build on previous activities but avoid being repetitive. They should enable learners to engage and develop their skills, by acknowledging and understanding in different ways, as specified by Khoza (2013). This suggests that formal activities need teachers to be driven by written reflections because they should implement all formal activities according to the curriculum policy document. For instance, teachers teaching the cash-flow statement should take their activities from Grade 12 CAPS Accounting documents.

According to Duckworth, Quinn, & Seligman (2009), teacher-centred learning prevents learners' educational growth. This study further stated that learners become passive recipients of teachers' knowledge and wisdom. Thus, Fussy (2018) describes teacher-centred as the distinct qualities exhibited by a teacher that are consistent from situation to situation, regardless of content taught. Teachers make all the decisions concerning curriculum, teaching methods, and the various forms of assessments. Accounting teachers should avoid such action because of the nature of their subject, Accounting, requires learners to be actively involved; and have greater input into what they learn, how they learn it, and when they learn it. The teacher-centred approach is driven by self-reflection because this is a style of instruction that is formal, controlling, and autocratic, in which the teacher directs teaching and learning. The teachers who prefer the teacher-centred approach act as managers of the classroom conditions which have been determined as necessary to bring about desired behavioural changes in learners (Fussy, 2018).

2.6.5 Teachers' role in teaching the cash-flow statement in Grade 12 Accounting

The teacher's role in the design and piloting of circular alternatives can be productive, especially when experiences are exchanged and reflected upon in a structured curriculum discourse (Fullay, 2001). In addition, the teacher spends the majority of the time in the classroom, in the actual creation of the curriculum. A teacher can argue whether an activity will fit into a specified time frame and engage learners. When a teacher fails to properly implement a strong curriculum it means that there is a possibility that standards have not been met, resulting in ineffective practice in the classroom (Fullay, 2001). The teacher's role is divided into three categories: instructor, facilitator, and assessor.

The instructor is a person employed in an official capacity for the purpose of guiding and directing. As an instructor, the teacher should not only have knowledge of the subject matter but should also guide and direct the learning process through application of appropriate learning (Majola, 2014). The instructor is expected to perform some guidance roles while conscious or subconscious teaching; to gain new ideas for the teaching, planning, and grade level instructions, and for combining subjects to enhance the learning experience (Majola, 2014). Teachers also design lesson plans to teach the standards and provide engaging activities, while considering each learner's interests and instructional needs. The instructors should be driven by self-reflection because directing and guiding the process of teaching and learning demands inner spirit and a passion for working with people.

An interpretive case study conducted by Khoza (2013) focused on student's reflections on their practices of CAPS, which emphasised the issue of the teaching role. The study revealed that participants used a teacher-centred approach to finish their syllabus from CAPS documents. Hoardley (2013) suggests that Tyler's (2012) approach to curriculum is systematic and sequential, that is, rote learning. For the Accounting teacher, as an instructor, to reflect accordingly, they must ensure that justice is done in the classroom by adhering to the topics that have taken so much time, careful planning, and effort, in order to deliver the prescribed Accounting curriculum (Welis, 2015). Furthermore, Accounting teachers need to come out of their customary isolation. The collaborative component is only part of the job. Moreover, an effective teacher understands that teaching involves wearing multiple hats to ensure that the school day runs smoothly, and all

learners have received a quality education. There is therefore a need for the teacher to become a facilitator because of ever-changing technologies (Wood & Palmer, 2017).

The evolution of distance learning/education has changed teaching and the role of a teacher from disseminator of information to a facilitator of learning. The teacher's job becomes a constructivist model. Instead of telling students answers, teachers ask questions to help students discover the answers themselves (Lindgreen et al., 2000). The learning community is one in which students build knowledge together; they also support one another emotionally and practically. This suggests that facilitators must be influenced by verbal-reflection in order to smoothly facilitate. Teachers play multiple roles and are constantly taking classes and attending professional development sessions to learn the latest best practices and strategies (Schmidt, 2012). Many teachers regularly work together to gain new ideas for the teaching, planning, grade-level instructions, and for combining subjects to enhance the learning experience (Lindgreen et al., 2000). The question is: can assessment drive desirable learning?

Assessment is viewed primarily as a stimulus for learning. Interestingly, the double role of a teacher and assessor was not perceived exclusively as a source of tension, because teaching is assessing, and assessing is teaching. According to Hoardley (2013), an assessor may be specific with performance and criteria; there are clear rights and wrongs. Teachers provide explicit feedback on how a learner's responses match their expectations because these are clearly stated (teacher-centred approach). Teachers also design lesson plans to teach standards and provide engaging activities, while considering each learner's interests and instructional needs. Booyse (2008) suggests that the Stenhouse (1975) approach of teachers to explore as they teach, by including learners in various activities during teaching so that the curriculum may be descriptive not prescriptive, gives flexibility to the teacher. For Accounting teachers to reflect precisely as assessors, professional reflection should provide clues on what, how, and why to assess.

2.6.6 Teaching resources of Accounting Grade 12

Cohen (2011) defines resources as anything that helps for learning to take place. On the other hand, Khoza (2013) defines resources as what teachers are teaching with, and further describes resources as anything that interconnects teaching or a person that communicates learning. Learning resources are classified into Technology in Education (TiE), any teaching and learning resource that one can

see and touch; and Technology on Education, (ToE), any teaching and learning resource that one cannot see and touch (Dhunpath & Samuels, 2009). An interpretive case study conducted by Khoza (2011) on university lecturers, identifies three types of resource in education, namely, hard-ware (HW), soft-ware (SW) and ideological-ware (IW). Hard-ware (HW) is any tool/object/machine used in education (professional reflections). Soft-ware (SW) is any material used in education in conjunction with tools to display/carry information (verbal-reflection). Ideological-ware (IW) is esoteric concepts and activities that we cannot touch see and touch in education, such as theories (self-reflections).

Hard-ware is any machine or tool used in teaching and learning, in terms of online usage, such as desktop computers, laptops, and cellular phones (Khoza, 2013). Hard-ware resources, during the teaching in the classroom, include lesson plans and schemes of work, and free worksheets and textbooks as primary resources. In order for Accounting teachers to understand hard-ware resources, they should be driven by written reflections, teaching resources needed in a prescribed curriculum which is all found in the written reflections mentioned above.

Ideological-ware resources are driven by individual needs, and discipline visions. Such resources should drive any lesson or curriculum in education, because learning is not about technology HW and SW, but is about the ideology behind teaching and learning (Ennis, 1994). All prescribed curriculum implementers (teachers) should therefore first understand the IW that underpins their prescribed curriculum before the implementation of new technologies (Amory, 2010). Accounting teachers need to formulate or identify an ideology which includes educational goals and vision. According to Meier (2010), in his case study, teaching aids of different kinds need to be used by teachers and learners in the classroom in order to make the teaching and learning process real and memorable.

Soft-ware is any material that is produced for the hard-ware to display information or communicate learning. This includes offline transparencies for the overhead projector or for online PowerPoint slides and others (Khoza, 2014). Soft-ware mostly addresses discipline and societal needs; it further describes resources as any individual that makes a lesson more effective. It is the duty of the school and teachers to procure accessible educational materials which support day-to-day teaching, such as textbooks, study guides, teachers' guides, workbooks, compact disks and videos (Cresswell, 2012). The performance of the school depends on the capacity of the principals to

maintain sufficient resources, which certifies teaching facilities. According to the Accounting (CAPS) curriculum, very few materials and technological teaching aids help Accounting teachers to perform at their best. I believe that my study will help teachers to reflect on the relevant resources currently needed in the teaching of cash flow and ratios in the Mahlabathini circuit. Accounting teachers are encouraged to be career-long learners.

2.6.7 Accessibility of Accounting in the teaching of the cash-flow statement

Universal access to education encourages a variety of pedagogical approaches to accomplish the dissemination of knowledge across the diversity of social, cultural, economic, national, and biological backgrounds. At the heart of every school, college, or university is access to an educational experience that leads the students to serve the world (Sekhukhune, 2008). Among other goals and objectives written by the University of Washington in 1995, is that the course must be designed to be accessible to anyone, including learners who are deaf, blind, or with physical disabilities. As an Accounting teacher teaching Grade 12, I believe that the cash-flow statement must be taught through effective delivery and accommodation which may be hindered by financial constraints. Physical differences and differences in culture have a huge impact on teaching and learning.

Without adequate and appropriate financial funding, learners who come from financially challenged households in South Africa might never be able to achieve academic access. The teacher must first check their financial position and ascertain whether they will be able to teach during the holidays (Joel, 2011). Access to learners should be influenced by self-reflection; accessibility in education must start with educators having access to all teaching and learning facilities (Ngubane-Mokiwa, 2016) thereby promoting the practice of inclusive education for all. Cooper, Swartz, & Mahali (2019) support findings that indicate that inadequate financial resources constitute one of the most important reasons cited by students for dropping out of school. As much as the Accounting educator would like to help learners who are struggling with the cash-flow statement, cultural activities are also a problem in teaching/learning. Education must be specifically designed to persuade and enrich peoples' cultures, equipping them with tools to become functional participants in society. Teachers must accept the existence of cultural pluralism in this country, and respect differences (Marsh, 1997). It is important for teachers to declare how

they understand and engage with diversity. Accounting teachers must be driven by verbal-reflections, because society, teachers, and school learners serve one another and society. Teachers find a great deal of opposition to culturally responsive teaching and concentrate only on safe topics about cultural diversity such as ethnic customs, and celebrations, while neglecting more troubling issues such as inequalities, injustices, oppression, and human life.

2.6.8 Time and location for the teaching of the cash-flow statement in Accounting

According to Khoza (2013), time refers to the duration in which teachers interact with learners. Time available for teaching-learning is an important resource (Hoardly, 2013). According to Webster (2008), time is a dimension in which an event may be ordered from the past through the present into the future; and time is also the measure of directions of events. The study conducted by the Human Sciences Research Council (2005) in South Africa revealed that teachers actually taught an average of twenty five (25) hours per week instead of forty one (41) hours of school related activities. Furthermore, there is too much time spent on non-official activities, such as preparation and planning, assessment and evaluation, and reports and record-keeping (administration duties). In South Africa there is a serious erosion of teaching time, which is crowded by both formal and informal activities. Accounting learners should also display a positive attitude towards Accounting as a subject to save the allocated time in the timetable (contact time).

Moreover, contact time relates to quality teaching time spent by learners on a task and on the instructional methods (professional reflection). Control practices are resourced to enable teachers to provide contact time with education qualities (Webster & Blatchford, 2019). According to the Employment Act of 1998 in Section 4, and the South African Schools Act 84 of 1996, teachers should spend a minimum of 7 hours per day at school (contact time). The contact time should be driven by written reflection because it is entirely dependent on school policies and exam guidelines. It is strongly recommended that school principals create a conducive environment in which teaching and learning occur for both teachers and learners (Nakpodia, 2013). Accounting learners should do their own work, being responsible when it comes to studying, because Accounting needs information, understanding, and applying accounting concepts in the real world. Time is a valuable resource which is non-renewable and should be used and managed wisely (Webster & Blatchford, 2019).

In order for Accounting teachers to reflect precisely, they should consider extra classes during their spare time for learners, perhaps morning and afternoon classes to help learners who are struggling, thereby providing them with necessary support; however, the CAPS policy makes no mention of extra classes. The decision to offer extra classes should be driven by self-reflection. The reason for teachers to consider making time for extra classes is that there is much time spent on extramural activities, staff and union meetings, or other disturbances during teaching and learning. Thus, teachers try to compensate for the lost time by organising extra classes. Holiday time is also used to help learners e.g., teaching and learning during winter classes and spring classes where teaching and learning is learner-centred; teachers help and support when necessary. At this stage, learners help one another while a teacher facilitates. The more time given to teaching and learning, the greater the learners engage in vital educational activities that could lead to higher test scores (Webster & Blatchford, 2019). In addition, this informs us that time and location work together hand-in-hand.

Location and time means interest and support in education design research for bringing scholars together at the right place and time. According to Khoza (2013), location refers to a site in which teaching and learning is taking place. Webster and Blatchford (2019) emphasise that in every location there is time established to occupy the teaching and learning process. Khoza (2015) working on the reflection of student teachers on their practices of Curriculum and Assessment Policy Statement, reported that the strength of CAPS subjects is related to the time allocation. This suggests that teachers and learners should meet at a decent location and suitable time so that the teaching may be efficiently enacted. Most of the time teachers and learners meet in the classroom (face-to-face), a situation which is referred to as *formal education* and symbolises the prescribed curriculum.

The face-to-face method is a traditional instruction in which learners and teachers engage in discussion on the teaching and learning session. In addition, the face-to-face method enables learners to learn by doing (Shenton, 2004). During face-to-face activities, trainees discuss how good planning and establishing rules and routines can prevent classroom-management problems. Face-to-face instruction is still the accepted method of instructing learners. Learners have to ask their teachers to go to the network-based or mobile-instruction documents (blended location) (Tuonen and Kuroola, 2002). By its nature, face-to-face will facilitate learning more through hands-

on active approaches than one would encounter in an online class. This does not mean, however, that the online location cannot promote learning through active experimentation (Aragon, Johnson, and Shaik, 2010). Most of the time Accounting teachers adopt the face-to-face method to interact with Accounting learners, especially so on the cash-flow statement topic. This is a practical topic demanding sustained pupil attention on how rules, routines, and formulas are applied in balancing the cash-flow statement. The above-mentioned working material is driven by professional reflection. The face-to-face method may be used in combination with the online method.

The advent of learning that combines online and face-to-face delivery is not merely a theory. It has already been developed and implemented by schools throughout the country, and the world. This method is also called “blended or hybrid” learning. Campus-based learners’ experiences of the non-online part of their course are associated with their experiences as a whole (blended learning) (Tuonen and Kurola, 2002). Most of the changes introduced so far are concentrated on the development of computer tools as complements to traditional (face-to-face) learning. This is both for consultation purposes and as study material for learners, as well as for their application by teachers as support materials for attendance-based teaching (Pereira et al., 2010). This teaching modality aims at facilitating active learning, decreasing the number of hours of attendance-based classes, improving or maintaining academic performance and long-term knowledge, while avoiding problems that may arise as a result (Tuonen and Kurola, 2002). The blended learning method has a number of benefits. First, it makes use of the potential of the subject to render it more attractive. Second, it develops transversal competencies. Third, it helps to maintain a suitable level of knowledge for the profession (Dhunpath & Samuels, 2009).

Studies conducted by Bhengu & Mbokazi (2015) offer recommendations for Accounting teachers regarding Educational Technology (ET) delivery modes, and on stimulating the Accounting research efforts in the area of ET. The studies offer some direction for future Accounting. ET research has a potential impact on teaching and learning. Education can take place in any situation (online) that includes informal education (enacted curriculum). Accounting teachers should engage with technology, to face new ways of supporting their learners, as well as themselves, as they incorporate technology into their Accounting as a practical subject. This suggests that an Accounting class should be more conducive, by arranging furniture in a horse-shoe form to promote the notion of being future entrepreneurs/accountants/auditors and bookkeepers. Teaching

and learning could take place in both the classroom and online. This depends on how great school accessibility is to the technology. Time and location depends on accessibility to both educators and learners.

2.6.9 Assessments on the teaching/learning activities of Grade 12 Accounting

Ngwenya and Malufu (2012) define assessment as a continuous planned process of identifying, gathering, and interpreting information about the performance of learners, using various forms of assessment. This study further stated that assessment involves four steps: generating and collecting evidence of achievement; evaluating this evidence; recording the findings; and using this information to understand and thereby to assist learners' development, in order to improve the process of learning and teaching. Treagust and Tsui (2016) further stress the importance of assessment in teaching and learning, presenting a review of the development. Teachers make use of improving and maintaining interest in a subject concept in which they engage. Kennedy's (2006) studies outline types of assessments as either formative/informal or summative assessments.

Formative assessment is known as assessment for learning, because it includes all activities conducted by both teachers and learners during the teaching and learning process; it helps to inform the teacher how learners are progressing (Kennedy, 2006). According to the CAPS (2012) document, formative assessment is a daily monitoring of learners' progress conducted through observation, debates, experiments, learner and teacher meetings, and tests. Formative assessment tasks, with timely and appropriate feedback, will continue to be as widely used as they are at present. These tasks would be primarily intended to have an impact on current teaching and learning, and ultimately be connected to improve performances in summative tasks. Teachers should be driven by verbal-reflection when applying formative assessment. According to the definition above, Accounting teachers should make use of formative assessment to evaluate which learners are suitable to conduct cash flow and ratios that will help them with financial management as a career.

Summative assessment measures a student's achievement at the end of instruction. Summative assessment tasks will continue to be used primarily for progression and certification purposes. Learners will often use performances in summative tasks as a proxy measure of learning. The purpose of distinction between formative and summative assessment is concerned more with

establishing clear guidelines for learners on what will be rewarded in their responses to assessment tasks; and how teachers will align the objectives for learning activities and assessment in the curriculum (Boud & Falchikov, 2007). Summative assessment summarises the learners' learning at a certain point. It has been described as end-of-course assessment (Kennedy, 2006).

Summative assessment is used to evaluate learners' learning, skills acquisition, and academic achievement, at the conclusion of a defined instructional period (Boud & Falchikov, 2007). Summative assessments are defined by three major criteria: (a) Tests, assignments, or projects are used to determine whether learners have learned what they are expected to learn; (b) Tests are given at the conclusion of a specific instructional period, and therefore they are general rather than diagnostic; (c) Summative assessment results are always recorded as scores or grades that are factored. In order for teachers to apply summative assessments they should be influenced by written-reflections formally extracted from the written CAPS documents. Summative assessment is more written reflection with no deviations.

2.7 Conclusion

This chapter has presented discussions on a variety of views relating to issues of curriculum, curriculum leadership, and management; reflecting on how the components of the curricular spider web are used as concepts for the proper curriculum implementation. Issues of rationale for the subject, accessibility, aims, objectives, content, teaching activities, resources, teachers' role, and assessment, emerged from the literature as the most important issues. The study has shown the importance of teachers' reflections as a way of understanding the issues of curriculum. This chapter assists in exploring the reviewed study of teacher's reflections on research objectives. The next chapter deals with issues of research design and methodology.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

The purpose of this exploratory study was to reflect on the challenges faced by teachers teaching Accounting in Grade 12. This chapter aimed to explore teachers' reflections on their practices of teaching the cash-flow statement using CAPS. Chapter Two, the previous chapter, was based on the literature review in which the curriculum is outlined giving prescribed curriculum, enactment curriculum, and achieved curriculum. The conceptual framework was associated with ten key curriculum concepts formulated by Marsh (1997). This chapter outlined the research design and methodology adopted in the study. The research questions dictated the methodological research paradigm and research approach. The following questions intended to answer the objectives below:

1. What were the teachers' reflections on the teaching of the cash-flow statements in Grade 12 Accounting?
2. What informs teachers' reflections on the teaching of the cash-flow statements in Grade 12 Accounting?

The questions mentioned above intend to fulfil the following objectives:

1. Understand teachers' reflections on the teaching of the cash-flow statements in Grade 12 Accounting.
2. Explain what informs teachers' reflections on the teaching of the cash-flow statements in Grade 12 Accounting.

The intention of this study was to explore educators' reflections on the teaching of the cash-flow statement in Accounting. The following topics will be covered in this chapter: the research paradigm (critical paradigm), research approach (action research), sampling (purposive and convenience), data-generation methods (reflection activity, semi-structured interviews, and focus-group discussion), trustworthiness (credibility, dependability, transferability, conformability), data analysis (guided analysis), ethical issues, and study shortcomings/limitations. The purpose of the research design was to provide an appropriate mode of enquiry, resulting in the most valid and accurate answers possible to the research questions. This chapter encouraged the process of

strategic thinking and reflections of teachers on the teaching of the cash-flow statement and ratios throughout the whole research process.

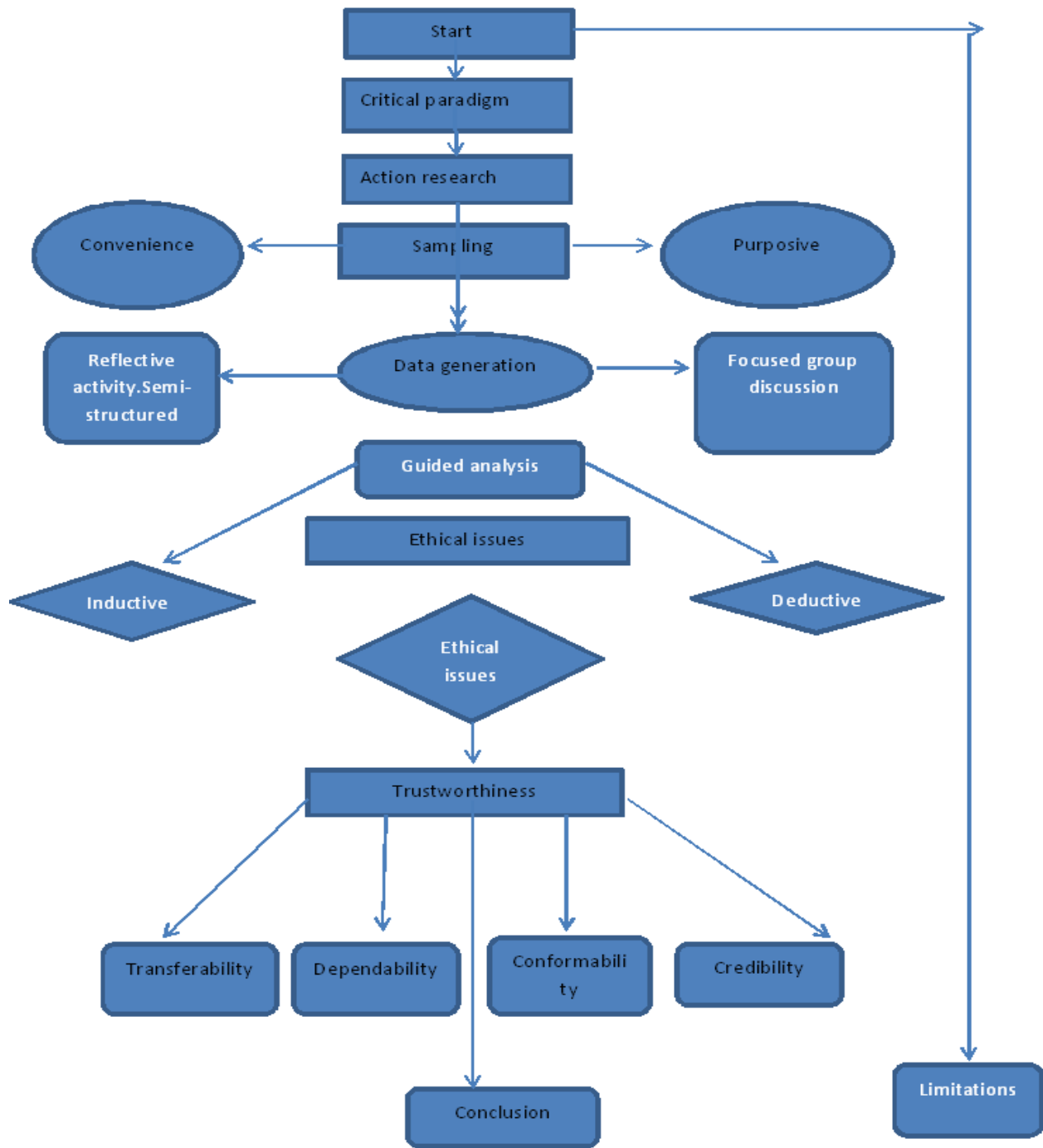


Figure 3.1 Chapter 3 flow chart

3.1.1 Research paradigm: critical paradigm

A paradigm is a worldview or a set of assumptions about how changes work and is interrelated with the social world which provides a philosophical conceptual framework for the organised study of that world. Research contends that the selected paradigm guided the researchers' actions in the research process in terms of tools, participants, methods, and results rendered. Morrison (2011) defines the paradigm as a shared understanding of reality. A paradigm would include the accepted theories, traditions, approaches, models, frame of reference, bodies of research, and methodologies (Cresswell, 2012; Rubin & Babbie, 2016). In this study, the critical paradigm was adopted because I aimed to change the situation to one that is more just and fair (Cohen, 2011). The critical paradigm was thus an understanding and practical transformation of social circumstances for emancipation and reinforcement (Babbie, 2004; Hammersley, 2018).

The reason for choosing the critical paradigm was that critical theories merely study and understand society, rather than critiquing and changing society. The paradigm was explicitly prescriptive and normative, entailing a view of the behaviour social democracy should entail (Morrison, 2011). This study used the critical paradigm because the main objective was to improve the practical field, changing the situation of teachers teaching the cash-flow statement in Accounting. The critical paradigm recognised the political and ideological context in order to support the transformation (Cohen, 2011). The critical paradigm primarily focused on power and liberation, as it tended to reveal power relationships within societies or social institutions (Gloyd, Wagenaar, Woelk, & Kalibala, 2016). This could help Accounting teachers teaching the cash-flow statement to reflect smoothly on their daily practices affected by executing government policies.

The curriculum policy document is politically orientated (Hoardley, 2013); and developed at a national level. However, it was not guaranteed to be well communicated at lower levels (provinces and districts) because of political, social, cultural, and economic values Educational history. Therefore, the solutions were constructed from the participants' experiences, as they are users of the nationally developed Curriculum and Assessment Policy Statement. A critical paradigm could help those teachers who feel they are oppressed. The critical paradigm attempts to gain depth of the reflections directly from teachers, who were hands-on in implementing the prescribed curriculum. Accounting teachers regained their perception and were able to critically transform their attitudes and teach this challenging topic, taking a positive approach. Christiansen (2010)

emphasises that we all have dissimilar philosophies or insights; however, there is only one reality and one truth. The critical paradigm was subjective. The findings of this study were concerned with revealing social injustice and bringing about change in the world (Cohen, 2011). This study encouraged the changing of teachers' attitudes and reflections, culminating in better results in the pass rate of the cash-flow statement in Accounting Grade 12 CAPS.

Moreover, Gloyd et al. (2016) indicate that bias and manipulation are the limitations of critical paradigm. As a researcher, I ensured that the set of research questions remained the same for all participants. Our interaction was directed to the answering of the research questions. This kept our minds active for the participants to produce efficient reflections. Christiansen (2010) indicates the point of an unequal power relationship between the researcher and teachers (participants) as one of the shortcomings of the critical paradigm. To overcome this issue raised by Christiansen (2010), I have attempted to be on an equal footing with participants as though we are all researchers, identifying problems and solutions to this challenging topic in Accounting. Action research style of four stages (plan, implement, observe, and reflect) was implemented to enhance the purpose of this study; exploring transformation by participants.

3.1.2 Research approach: qualitative approach

Qualitative research meant exploring and understanding the meaning individuals or groups ascribe to a social or human problem (Creswell, 2013). Qualitative research tends to be rich with quotations, description, and narration, as researchers attempt to capture conversation, perspectives, voices, and meanings concerned with words, and purposively selected method (Dhunpath & Samuels, 2009). This study adopted a qualitative approach in which the individuals or groups are free to be subjective in order to bring about changes in their lives. A qualitative approach was a manner of asking questions from the participants. This approach was used in this study for teachers' reflections on the teaching of the cash-flow statement in Accounting (CAPS) in Grade 12 in Mahlabathini circuit. Learning was based on conducting progress; and effective learning was achieved through data exercises rather than through conventional essays. The qualitative research allowed participants to interpret and understand in-depth in order to endorse better transformation and to increase insight into the human condition (Babbie, 2004). This approach assisted the study to interpret reflections from teachers teaching the cash-flow statement in Accounting in Grade 12 (CAPS).

Christiansen (2010) questioned the issue of inequality of power between the researcher and the participants as a significant shortcoming of this qualitative approach. To overcome such a shortcoming, I chose participants on the same level, experienced teachers of Accounting, to be my participants. They were all faced with the teaching of cash-flow statement challenges. This study also adopted action research to gain in-depth knowledge, for the purpose of changes from failure rate to pass rate of cash flow statement. The action research stages which were: planning, implementation, observation, and reflection, fit well into this study.

3.1.3 Research style: action research

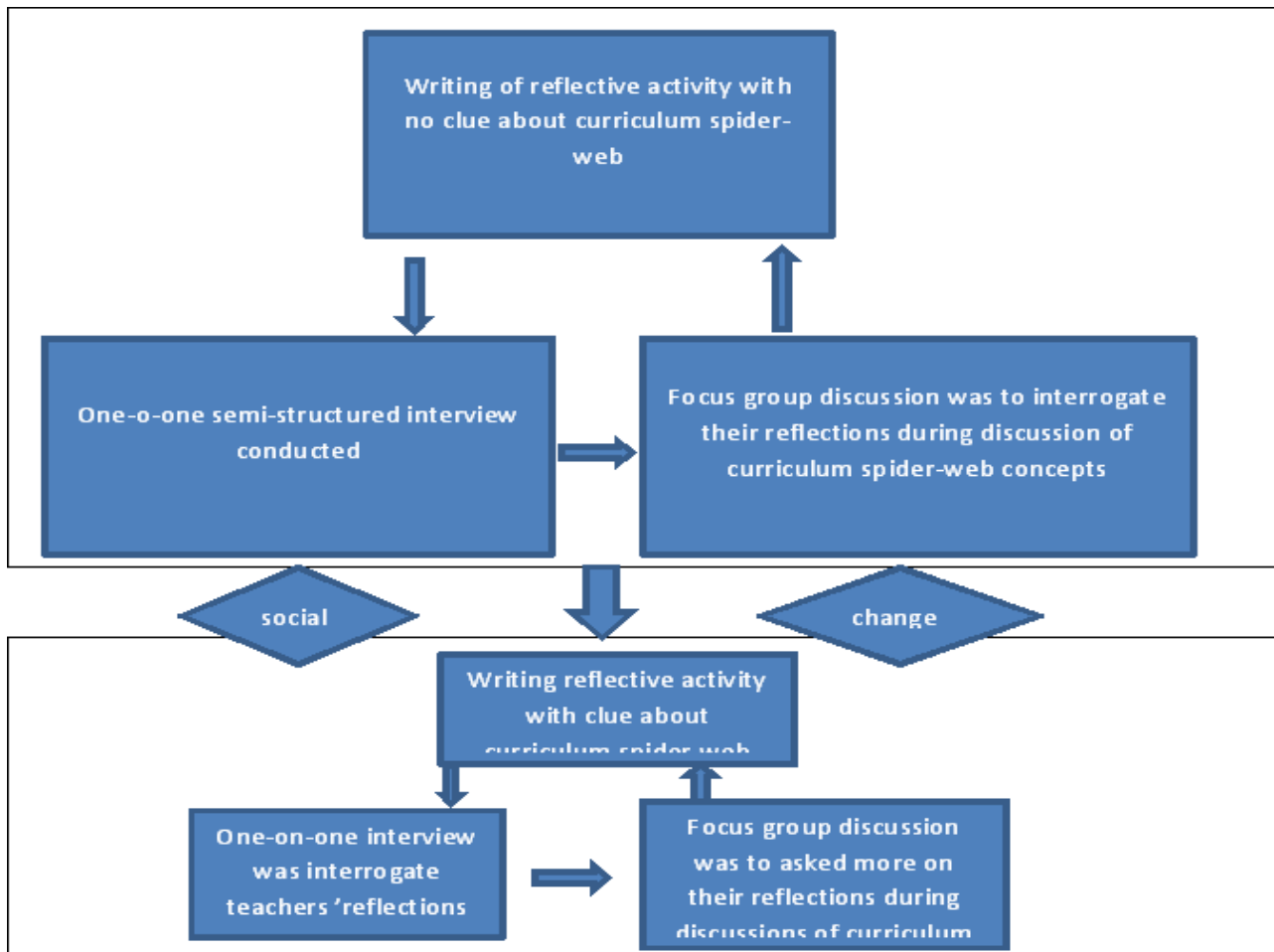
Action research was adopted in this study as a qualitative research, because it was used in real situations, rather than in contrived, experimental studies. Its primary focus was on solving real problems (Amin, 2019). Action research was defined as the systematic study of attempts to improve practice by a group of participants by means of their own practical actions (Ballantine et al., 2008). It was also seen as the study of a social situation with a view to improving the quality of action within it (Cooper et al., 2019). The action research was also viewed by Brookfield (2017) as the logical link between the data to be collected and the conclusion to be drawn from the research questions. Cresswell (2012) refers to action research as a wide variety of evaluative, investigative, and analytical research methods designed to diagnose problems or weaknesses; helping teachers to develop practical solutions to address them quickly and efficiently.

The reason for choosing action research is that it represents a claim that is a productive form of educational research involving people who are actually working on an educational problem. It was conducted with the view to develop solutions to problems. Therefore, this study used Accounting teachers as the best participants to reflect on the teaching of the cash-flow statement in Accounting in Grade 12. Teachers know what is taking place in the location (classroom) and they can reflect on exactly what is needed by this study (Christiansen, 2010). I organised a meeting with five participants, enquiring on practical solutions for change to take place quickly and holistically. Action research is designed to connect the gap that exists between research and practice (Ravid, 2013). McNiff and Whitehead (2005) place self-reflection at the heart of action research, suggesting that the researcher apply it to themselves. It was difficult to set a realistic timescale, because of busy schedules that teachers were facing. I planned carefully, taking into consideration

such issues, in order to be successful in gaining genuine reflections from teachers teaching the cash-flow statement in Accounting in Grade 12 in the Mashona circuit.

The limit of action research is that the findings cannot be generalised. Thus, this study used triangulation to overcome such limitations through multiple independent sources of data to answer questions. The end result will be communicated freely to the participants, and other Accounting teachers on Mashona Circuit, including Accounting specialists and examiners. As a researcher, I chose to explore teachers' reflections on the teaching of the cash-flow statement and ratios specific to the experts in the field of the study as participants, based on their specialised expertise (study population).

3.1.4 Action research structure (figure 3.2)



3.1.5 Action research phases

The social transformation in teachers' teaching practices is illustrated in the above Figure 3.2. Phase one, which represents teachers being involved in the planning of the reflective activity after they have identified the problem. The first step was about writing the reflective activity without understanding the curriculum spider web. All participants were given the same activity without any explanation of the curriculum spider web concepts. This enabled participants to refer to their own experiences before becoming aware of the curriculum spider web concepts (implementation). Their responses show that they know nothing about curriculum concepts (reflection). The next step was based on the one-on-one semi-structured interview. Before I started interviewing a participant, we had a conversation on what was expected in the reflective activity, by giving participants a few studies based on the curriculum spider web to bring about transformation in their teaching practices. During the interview I used the interviewing schedule to track my participants. This enabled both of us to gain depth of understanding for emancipation purposes. For the last step, participants were interested in this discussion in which they analysed and reflected more on the curriculum spider web concepts. Participants all requested a second chance for research in which they were supposed to redo the reflective activity as a group discussion.

Furthermore, participants in Phase Two were angry about the hidden information of the curriculum spider web concepts. They agreed that, had they known about the spider web concepts, they would not have had such a serious problem in teaching the cash-flow statement in Accounting Grade 12. They promised to change their practices in order to produce better results. Phase Two started with reflective activity in which participants had to show their understanding of the spider web concepts. To my surprise, teachers displayed a huge improvement. One-on-one interviews and the focus group showed that participants had a clear understanding of the spider web concepts, enabling them to probe more to gain a deeper understanding.

3.1.6 Sampling

Sampling is a standard tool, and it always includes the researcher's ability to select a portion of the population so that the study is truly representative of the entire population (Christiansen, 2010). Sampling is a process, the act, or technique of selecting a suitable sample, specifically, a process of selecting a population for the purpose of determining parameters or characteristics of the whole population (Merriam, 2018). The idea of gathering data from a population that has been

successfully work with over so many years is called sampling (Cochran, 1953). Sampling is the manner of taking data from a portion of the population that could be a subgroup of the larger social group (Lanthan, 2007). Palys (2008) defines sampling as a strategy for any particular research, because each strategy depends on what the researcher is working on and the nature of the researcher's objectives. In addition to these definitions, Cohen et al. (2011) revealed that in educational research, both probability and non-probability sampling is used. Probability sampling includes random stratified sampling, and cluster sampling; whereas non-probability sampling includes convenience sampling and purposive sampling. In this study, I used two types of sampling, that is, purposive sampling, and convenience sampling. These methods are most suited to the selection of teachers who reflected on the teaching of the cash-flow statement in Grade 12 Accounting.

3.1.7 Purposive sampling

Tashakkori and Creswell (2007) define purposive sampling as a method used when one chooses participants who are information-rich, based on the purpose of the study. In purposive sampling, participants are deliberately chosen according to a predetermined purpose (Maxwell et al., 2013). I chose Grade 12 experienced teachers as my participants. As a cluster coordinator, I am familiar with participants, regularly meeting in cluster meetings. We have all taught Grade 12 for more than three years. Action research recommends that participants be suited to the study being conducted. Researchers choose suitable samples by considering the following: expenses, time, and accessibility. Researchers often need to be able to obtain data from smaller groups of the total population (Fussy, 2018). Purposive sampling was adopted in this study because it provided more profound depth, which was greatly needed for this study. This study focused on how teachers who possessed relevant qualifications reflected at the highest level to best achieve the purpose of exploring teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting. The table below displayed the teachers (participants) who were purposively sampled for this study.

Table 3.1 Teachers' Profiles

| Participants | Experience in years | Subject | Grade | Qualifications | Age | Gender | Race |
|---------------------|----------------------------|-------------------|--------------|-----------------------|------------|---------------|----------------|
| Teacher L | 11 | Accounting | 12 | M+4 | 37 | Female | African |
| Teacher M | 7 | Accounting | 10-12 | M+4 | 31 | Male | African |
| Teacher N | 19 | Accounting | 11,12 | M+3 | 42 | Male | African |
| Teacher O | 13 | Accounting | 12 | M+3 | 29 | Female | African |
| Teacher P | 14 | Accounting | 10-12 | M+5 | 55 | Female | African |

3.1.8 Teachers' profiles

However, Cohen et al. (2011) assert that one of the weaknesses of purposive sampling is that I cannot select any participants without specific knowledge of the phenomenon studied. In order to address this weakness in this study, I opted to sample those teachers who were knowledgeable about the teaching of cash flow statement in Grade 12. Those teachers were able to reflect on their teaching practice because of their teaching profession. Furthermore, I knew that this group of teachers did not represent the wider population and only represented Mashona Circuit.

3.1.9 Convenience sampling

Christiansen (2010) describes convenience sampling as choosing a sample which is easy for the researcher to reach. In addition, Merriam (2018) describes convenience sampling as an approach that includes participants who are voluntarily available to agree to participate in a particular study. However, Babbie (2004) defines convenience sampling as reliance on an available object. Khoza (2013) defines the convenience, also called accidental or opportunity sampling, as the type which involves selecting the nearest individuals to serve as participants and continuing that process until the required data is obtained. I selected four experienced Accounting teachers as my participants from four schools offering Accounting in Grade 12. I chose them because they are easily accessible, teach in the same cluster, and easy to meet with at any time when needed. The

disadvantage of this sample is that it cannot be generalised, especially to the beginners; it can only be confined to a small group. The findings of the study will be beneficial to interested people, for example, Accounting specialists helping newly appointed teachers, as well as Accounting curriculum designers and examiners.

3.10. Data-generation Methods

Three data generation methods were used in the study. These were open-ended questionnaire, one-on-one semi-structured interviews, and focus group.

3.11. Reflective Activity

Reflective activity consists of open-ended questions, an attractive device for smaller scale research, or those sections of the questionnaire that invite honest and personal comment from the participants. An open-ended question leaves a space for free response (Cohen, 2011). My participants, who are Accounting teachers, were given a questionnaire, called reflective activity, to complete at a given time. The questions were guided by a curriculum spider web concept formulated by Creswell (2013). I fully supported the participants during the research process to avoid poor participation in researching (Cohen, 2011). Accounting participants were given enough time in order to reflect honestly and be subjective enough in their experiences and behaviour to enhance meaningful feedback.

Data was generated fourteen days before we sat for group discussion to scrutinise such. I prepared a reflective activity that was in line with the key concepts of the curriculum spider web, following the conceptual framework of this study. According to Cohen (2011), the open-ended questionnaire carries challenges of data handling. There is violation of one principle of world-based numerical data (quantitative, positivist methodology) to inform another paradigm (activist methodology). To overcome that challenge, participants must have enough time and be flexible in responding to the questionnaire, by interacting with one another. I selected participants of equal standing to avoid dominance among the five. The open-ended questionnaire will be used by all participants to reflect on the teaching of the cash-flow statement in Accounting in Grade 12 CAPS. The reflective activity requested that teachers reflect on the following questions:

Table 3.2 Research Questions, Concepts and Expected Responses

| Concepts | Questions | Participants are expected to respond based on the following categories: |
|---------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Rationale | Why do you have an interest in the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Self-reflection—rationale Verbal-reflection—rationale Written reflection—rationale |
| Goals | Which goals do you wish to achieve on the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Aims Objectives Outcomes |
| Content | Which goals do you wish to achieve in the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Topics Subject knowledge |
| Teaching Activities | Which teaching activities do you use in the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Informal assessment tasks Formal assessment tasks Continuous assessment |
| Teacher’s Role | How do you perceive your role when teaching the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Teacher-centred (instructor) Learner-centred (facilitator) Content-centred approach (assessor) |
| Resources | Which resources do you use in the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Hard-ware Soft-ware Ideological-ware |

| | | |
|------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| Accessibility/Grouping | Where do you teach the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Physical access Financial access Cultural access |
| Time | When do you teach the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Contact time Extra teaching time Holiday time |
| Location | Where do you teach the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Online Face-to-face Blended |
| Assessment | How is assessment conducted in the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Formative assessment Continuous assessment Summative assessment |

The first question asked teachers (participants) to reflect on why they have an interest in teaching the cash-flow statement and ratios in Grade 12 Accounting. Participants were expected to answer questions by examining self-reflection, verbal-reflection, and written reflection. In self-reflection, an Accounting teacher has to relay Accounting basics to future accountants. For verbal-reflection, teachers had to display interaction with other experts on Accounting and written reflection. This influenced how knowledgeable the teacher is and checked their professional qualifications in terms of teaching Accounting as a subject.

The second question required teachers to articulate on the goals they wish to achieve when teaching cash-flow statement. Their responses were based on aims, objectives, and expected learning outcomes from the learners.

The third question asked about content with regard to the prescribed curriculum—whether it was achieved or not. Participants were expected to respond on the key topics taught and how knowledgeable they are on that topic.

Question Four expected the teachers to reveal their teaching and learning activities employed during the enacted process in order to enhance teaching-learning processes. This covered informal tasks, formal tasks, and continuous assessment, explained in the previous chapter.

The fifth question asked the participants to articulate on how teachers perceived their roles when teaching the cash-flow statement in Grade 12 Accounting. As instructors, facilitators, assessors, decision-makers and lifelong learners and researchers, it was easy for them to respond correctly to this concept of teachers' role.

Question Six asked about resources used by Accounting teachers in the teaching of the cash-flow statement. Their responses were to be based on the hard-ware resources, soft-ware resources, and ideological-ware resources which carried approaches or attractive methods.

Question Seven asked about the accessibility/grouping of training or schools wherein teachers have been predicted to mirror on venues used to educate Accounting; as an example, school rooms and laptop laboratories, get admission to internet, and notional time prescribed with the aid of the CAPS report .Physical, financial, and cultural access, such as transportation and funding, and the likes such as sports, religion, and social are to be created for.

Question Eight was based on time, that is, when Accounting teachers teach the cash-flow statement in Grade 12 Accounting. Participants had to respond by addressing time which comes in three categories: contact time, extra teaching time, and holiday time.

Question Nine viewed the location—where teachers teach the cash-flow statement in Grade 12 Accounting. The participants had to be aware of the various environments in which they can meet learners: online location, face-to-face location, and blended location.

Question Ten was expected to generate teachers' expertise on how they assess learners. Teachers were expected to respond on formative assessment, summative assessment, and continuous assessment.

Enough time was provided for participants to respond. Participants were being helped by curriculum concepts used in the conceptual framework. Honesty was highly recommended in their responses in order for them to improve the way forward in increasing the Accounting pass rate. This data-gathering type is best suited to this study because it allows the researcher to be excluded in the process of responses and encourages participants to reflect freely and honestly. I collected the responses from the participants two days before we met for the next level of data-gathering (the one-on-one semi-structured interview) in order to familiarise myself with their experiences and grievances.

3.12 Semi-structured Interview

The study used the one-on-one semi-structured interview as the second method of data generation after reflective activity; it was conducted in two cycles. Mcmillan (2016) defines semi-structured interviews as open-response questions to obtain participants' meaning and how they make sense of important events in their lives: "It does allow for the probing and clarifications of answers and it usually requires participants to answer a set of predetermined questions" (Mcmillan, 2016, p. 58).

According to Merriam (2018), semi-structured interviews are the most common form of data-generation method in qualitative research. The semi-structured interviews were the preferred tools to generate data, owing to their flexibility (Merrow, 2011). The semi-structured interview is regarded as a powerful tool for completing a structured questionnaire. Here questions, statements, or items are presented. Participants are asked to answer, respond to, or comment on them in any way that they think best (Cohen, 2011). For the Accounting teachers to reflect as participants, this type of structure helped them greatly, having a clear structure, sequence, and focus. However, the format is an open-ended structure enabling the participants to reply on their own terms. Furthermore, this structure allows the probing and clarification of answers; and it usually requires participants to answer a set of predetermined questions (Maree, 2010). As an interviewer, I was on the same level with my participants. I listened to their views about the cash-flow statement, allowing them to freely give more data. This enabled me, as a researcher, to make enriched meanings of the participants' lives and experiences (Chen, 2001).

Semi-structured interviews were the preferred tools for generating data, owing to their flexibility (Dahlberg & Marcrais 2010). Semi-structured interviews enabled me to formulate guiding questions that give an opportunity to make follow-up questions to all participants.

3.13 Focus Group Discussion (Interview)

Furthermore, Cohen et al. (2011) define the focus group as a group composition that should be carefully planned to create a ‘no threat environment’ so that participants feel free to talk openly and give honest opinions. Participants are actively encouraged to express their own opinions, and to respond to other members and questions posed by a leader. Focus groups can yield a great deal of information in a relatively short time.

The focus-group discussion was conducted at a local library which is a centre used by all four participants. The discussion was based on the teachers’ reflections on the teaching of the cash-flow statement in Accounting Grade 12. In our discussion, participants were given the chance of reflecting and offering solutions on how to overcome those challenges met in teaching the cash-flow statement topic. Questionnaires used in the open-ended questionnaire would also be used for enough time to cater for every participant to freely express what could be needed in our study. As suggested by Cohen et al. (2012), I ensured that all participants were of the same status, to avoid dominance among the group.

3.14 Data Analysis

According to Cohen and Morrison (2011), data analysis is a manner of processing information so that the data that has been generated is then transferred to others who need it. Data analysis is an ongoing process, because the researcher is with the participant from the start to the end of the project. This study adopted a qualitative approach; therefore, a qualitative data analysis was deemed appropriate. Qualitative data analysis involves organising the data generated that enables the possibility of explaining the emerging themes for discussion (Cohen, Manion, and Morrison, 2011). It seeks to describe the textual data from participants in ways that captures the text produced on their own (KwekwaSando Kambadzo, 2018). This implies that qualitative data analysis requires inductive reasoning; hence data is generated from participants’ perspectives in their natural settings.

This study adopted a guided analysis which includes both inductive and deductive reasoning as a process. Guided analysis is defined as categories that are developed and categories that are modified through interaction with data (Dhunpath and Samuel, 2018).

All recorded voice interviews were transcribed verbatim before they were subjected to qualitative data analysis. Recordings ensured the high quality of research in order to yield the purpose of the research, which is to explore teachers' reflections in the teaching of the cash-flow statement in Grade 12. Transcripts were read repeatedly, creating codes of meaning from data, and was organised by categorising it into concepts (Henning, van Rensburg and Smit, 2004) through the process described above. I was then able to identify key ideas that were emerging and were given codes. Codes may be regarded as an indexing system that contains an idea for the purpose of analysing (Cohen, Manion and Morrison, 2011). Concepts were then grouped according to categories of similar concepts. Furthermore, the categorised data were realigned into emerging themes that were then presented and discussed in Chapter Four of this study.

Codes were used to compile a list of topics emerging from the data, in order to give meaning to me as a researcher, and to other potential users. In contrast, transcribing can be expensive and could want a lot time spent, also spending money to hire a scribe to transcribe facts. In addition, misinterpretation could occur should the scribe use their own words. I generated data from participants using my own recording device, transcribing for myself. This enabled me to select the most important data from the original source, avoiding guess-work. Ethical clearance issues were always taken into consideration in order to protect participants' rights.

3.15 Ethical Issues

Cohen and Morrison (2011) define ethics as a matter of principled sensitivity to the rights of others; while the truth is good, respect for human dignity is better (Cavan, 1977). Anonymity is vital. This study respected participants by seeking permission to conduct research. Thus, permission to conduct the study was granted by the District Director on behalf of the Department of Basic Education. This enabled me to conduct this study in four high schools offering Accounting in Grade 12 CAPS (refer to Annexure D).

I also asked the principals of the selected schools to grant their permission, as gatekeepers, for me to conduct the research process with their subject teachers as participants (refer to Annexure A).

After permission was granted, I wrote letters to the potential participants, who, fortunately, all agreed to be part of my study. After receiving participants' positive responses, I visited each of them at their respective schools in order to explain the ethical principles underpinning the study. This involved anonymity (use of pseudonyms), non-maleficence, and beneficence, as stated by Cohen and Morrison (2011). The participants had to have a clear understanding of the purpose of the study, which is 'To explore teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting in rural schools on Mashona circuit'.

Furthermore, my participants were given consent forms proving the point of confidentiality and anonymity about their participation in the study (refer to Annexure C). Cohen and Morrison (2011) suggest that researchers should briefly explain to the participants that they were free to withdraw from the study at any time. Pseudonyms were applied to prove confidentiality. I assured prospective participants that information would be used in the study only, and not to for any other irrelevant purposes. This implied honesty and transparency (Morrison, 2011). The study would be kept confidential at all times by not exposing the information given to anyone. The study is for research purposes only. Participants will benefit from the study as founders of the data (beneficence) after the study has been concluded.

Thereafter, the proposal of this study was taken through the university for the approval stages: inter alia, writing of a proposal and assigning of a supervisor. After the proposal submission, my supervisor advised me to make corrections which would channel me in the right direction, for the study to achieve its objectives. The research proposal was then submitted to the Humanities and Social Sciences Research Ethics Committee for ethical clearance by the university. The research proposal was approved. A clearance certificate was granted, which was valid for three years (refer to Annexure E). As evident, all precautions have been considered, to protect participants' rights. Deception would be of great disadvantage to this study and would betray the participants' trust. The disclosing and exposure of participants and the institutions in which they work is also against ethical principles (Cohen et al., 2011). In order to overcome such disadvantages, I explained the research background to my participants and assured them that all the information gathered would be kept to myself and my supervisor at the Edgewood Campus Library. The data would be destroyed after five years. It could not be privately used without their permission.

3.16 Trustworthiness

Lincoln and Guba (1985) define trustworthiness as a matter in which a researcher persuades the audience, including oneself, that the findings of a study are worth paying attention to, and worth considering. The researcher must settle on which questions would be asked; which are persuasive enough to draw the audience's attention. In order to build confidence in the 'truth' of the findings from participants, the applicability must be consistently and repeatedly checked with the same participants. This would establish the degree to which the findings of a study stem from the characteristics of the participants and their context, and not from biases, motivations, interests, and the perspectives of a researcher. Lincoln and Guba (1985) proposed four new terms that have a better fit with naturalistic epistemologies. These are: credibility, transferability, dependability, and confirmability.

3.17 Credibility

Credibility implies the quality or power of inspiring a belief. It also means the quality of being trusted (Merriam, 2002). To enhance credibility, we know each other very well, as we are working in the same circuit and serving the same subject, Accounting. The participants entrusted me with authentic information needed in this study of teachers' reflections on teaching Accounting in Grade 12. The questionnaire used as data generation reflected their reality, marking traceable experiences (Shenton, 2004).

3.18 Transferability

Transferability refers to the degree to which the results of qualitative research may be generalised or transferred to another context or setting. Transferability was enhanced by ensuring that accurate findings and recommendations on teachers' reflections on the teaching of Grade 12 Accounting are well captured and may be transferable to other Accounting teachers who are not taking part in the study. The audio-recording device was used to record participants' findings, enabling conclusions to be made on the research. The transcripts were given back to participants to ensure that they approved what was written, confirming its truthfulness (Shenton, 2004).

3.19 Confirmability

This is the process of ensuring that the findings reflect quality research by looking at the experiences and ideas of the participants and checking that there is no interference by the

researcher in the findings. Confirmability in qualitative research tends to assume that each researcher brings a unique perspective to the study, especially in the ways in which the results could be confirmed or corroborated by others (Shenton, 2004). As a researcher, I was on the same level with the participants, thus ensuring that the findings would be pure and consistent. I made sure that the research questions were clear, relevant, and well-organised, in order to acquire the kind of responses that apply to the research questions. Even if conducted in a similar context, the research findings would offer the same reflections.

3.20 Dependability

Dependability is the stabilising of data over time and over condition, and is the evaluation of the quality of the integrated processes of data collection, data analysis, and theory generation (Christiansen, 2010). Therefore, to be qualitative, in this study of teachers' reflections on the teaching of Accounting in Grade 12 in rural schools of Mashona, the above criteria must be met or adhered to. I enhanced dependability by returning the draft of the generated raw data back to the primary sources (participants) for accuracy, verification, and for crystallisation of captured data.

3.21 Problems/Limitations

The contributors ought to refuse to take part inside the research look at. A participant ought to die or relocate from this region to another location. So solve these challenges I could write a letter to another experienced Accounting teacher, teaching Grade 12, and the principal of that school on the same circuit (Mashona), to help the continuation of the research. As an Accounting teacher, bias could disturb the data gathering, and influence my participants' data. Honesty must be in place at all times in order to overcome bias, by acknowledging it before it can take hold. I ensured that questions were thoughtfully posed and delivered in a way that allowed participants to reveal their true feelings without distortions. The busy school schedule contributed to delays such as workshops, school-based assessment (SBA), moderation, and examinations, both internal and external. I asked my participants for their spare time and weekends. This study is narrow, its findings and results subjective, personal, and contextual; therefore, they cannot be generalised. However, the findings of data could be transferred.

3.22 Location

The study was conducted in four schools situated in Mashona circuit under Mahlabathini CMC, in Zululand. These schools are located in poor socio-economic areas. They are declared as quintile 1 and are known as ‘no fee’ schools which all offer Accounting as a subject from Grades 10 to 12.

3.23 Conclusion

This chapter explained the research design and methodology utilised in this study, justifying why these aspects were specifically chosen. This chapter described the research paradigm, research style, and sampling, data-generation methods, including a data-generation plan, trustworthiness, data analysis, ethical issues, and research limitations. All these methods provided the research protocols and provided direction for how this should be conducted in order to meet or achieve its intended objective.

CHAPTER 4
RESEARCH FINDINGS AND DISCUSSIONS

4.1 Introduction

This chapter is a continuation of Chapter Three which is based on research design and methodology. In this chapter the evidence gathered from data generation through three research methods (reflective activity, one-on-one semi-structured interviews, and the focus group) is revealed. In Chapter Two, the curriculum spider web conceptual framework was selected for this study. It is used in this chapter to present findings and to form part of themes which present data. Data was generated from four teachers (participants) at four different schools offering Accounting in Grade 12 CAPS. Participants were referred to as follows: L, M, N, and O, as presented in Subsection 3.1 in Chapter Three. In this chapter, direct quotations obtained from a recording device will be used to present findings and discussions with participants.

According to Cohen & Morrison (2011), questions, statements, or items are presented to the participants, who are asked to respond to them, or comment on them in any way they think best. In addition, it is important to have a plan of analysis that will guide the data analysis to achieve the purpose of the research. Table 4.1 is used here to present curriculum spider web themes to fulfil Chapter Three data analysis which is linked to the literature review in Chapter Two. Reflections are displayed under three categories: self-reflections, verbal-reflections, and written-reflections.

Table 4.1: Themes, Questions, Level of Reflections, and Categories from the Curricular Spider Web

| THEMES | QUESTIONS | LEVELS OF REFLECTION | CATEGORIES PER LEVEL |
|---------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Rationale | Why do you have an interest in teaching the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Personal rationale Societal rationale Content knowledge/professional. |
| Goals | Which goals do you wish to achieve in the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Aims Objectives Outcomes |

| | | | |
|--------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Content | What content are you teaching in the cash-flow statement and ratios in Grade 12 CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Topics Subject knowledge |
| Teaching Activities | What teaching activities do you use in the teaching of the cash-flow statement and ratios? | Self-reflection level Verbal-reflection level Written-reflection level | Informal assessment task Formal assessment task Continuous activities |
| Teachers' role | How do you perceive your role when teaching the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Teacher-centred (instructor) Learner-centred (facilitator) Content-centred (assessor) |
| Resources | Which resources do you use in the teaching of the cash-flow statement and ratios in Grade 12 CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Hard-ware Soft-ware Ideological-ware |
| Accessibility / grouping | With whom are you teaching the cash-flow statement and ratios in Grade 12 CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Physical access Financial access Cultural access |
| Location and time | When/where do you teach the cash-flow statement and ratios in Grade 12 CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Teaching hours (time allocation) Teaching space/venue Internet |
| Assessment | How is assessment conducted in the teaching of the cash-flow statement and ratios in Grade 12 Accounting CAPS? | Self-reflection level Verbal-reflection level Written-reflection level | Formative assessment Summative assessment Continuous assessment |

Using the levels of reflection, this clearly shows the action used in this study, namely, action research that will bring about change after researching. Action research encourages participants to work as a team during every stage of research. This includes reflective activity, focus-group discussions, and one-on-one interviews. The main aim is the end result, which is change (emancipation).

Reflective activity

Reflective activity consists of open-ended questions, which is an attractive device for smaller-scale research or those sections of the questionnaire that invite honest and personal comment from the participants. Open-ended questions leave space for free response (Cohen and Morrison, 2011). My four participants, who are Accounting teachers, were given a questionnaire titled reflective

activity, to complete at a given time. The questions were guided by curriculum spider web concepts formulated by Creswell (2013). I fully supported the participants during the research process to gain quality data for my research. In other words, responsibility and ownership of data is more firmly embedded into participants (Cohen, 2011). Phase one started with checking their knowledge of the curriculum concepts which helps teachers to teach their subjects effectively.

4.2 Findings and discussions

Phase One

4.2.1 Theme 1: Rationale

Professional rationale

Teacher M: “cash-flow statement shows the source of cash in the company...I have a clear understanding of the cash in the company.”

Teacher N: “...I teach cash-flow statement and ratios to equip myself with latest development.”

Personal rationale

Teacher L: “I love teaching challenging topics; currently registered at Regent College to gain latest developments...”

Teacher M: “I am interested to teach this statement because it gives learners significant decision whether it’s good or not to invest in the company and potential shareholders.”

Teacher N: “It is because I am clear about this topic...I incorporate the two cash flow and ratios interchangeable showing the relationship...I am registered with KPMG.”

Teacher O: “It is quite enjoyable to teach cash-flow statement. I teach with passion.”

Societal rationale

Teacher M: “...the cash-flow statement and ratios assist the potential investors or shareholders.”

Teacher N: “I helped my colleagues with a problem of this topic...I help learners in my cluster who are struggling with this topic...”

Teacher O: *“...to win learners trust; working together with my colleagues to sharpen our learners to pass this topic...”*

Teacher L: *“...as a lead Accounting teacher I also help cluster learners with this topic.”*

Phase Two

Personal rationale

Teacher M: *“I love teaching cash-flow statement.”*

Teacher O: *“I am interested in teaching challenging topics.”*

Teacher L: *“...As an experience Accounting teacher and head of department...”*

Teacher N: *“barely most of the reasons of why I teach cash-flow statement.”*

Societal rationale

Teacher O: *“ratios could enable teachers teach the cash-flow statement to be able to analyses, the profitability and liquidity, gearing and solvency of the company.”*

Teacher L: *“during cluster sessions we normally talk over this topic of cash flow since it is tested throughout the year.”*

Teacher M: *“...I am having an interest in helping colleagues in the cluster...”*

Teacher N: *“...communicating with experience Accounting teachers to prepare some articles that help both teachers and learners...”*

Professional rationale

Teacher L: *“in teaching cash-flow statement, I need a deep understanding of textbooks, journals and other sources provided by Accounting CAPS document.”*

Teacher O: *“I am required to teach the cash-flow statement as the subtopic of financial statement of the syllabus and CAPS policy expert me to teach these topics fully as prescribed.”*

The above findings from Phase One reflections indicate that teachers were mostly driven by personal rationale, such as love, enjoyment, interest in teaching the cash-flow statement in Grade 12 Accounting CAPS. Very few comments were based on the societal rationale and professional rationale which help teachers to promote critical thinking in one's life. Teacher L asked me to organise a cluster workshop on these curriculum concepts, for cross-pollination purposes, in order to improve their subject, Accounting. This proposes educators are likewise worried about what's going on in the contemporary universe of instructing (verbal method of reasoning). In addition, books such as Accounting-made-simple books are used as primary sources to supplement prescribed Accounting books (written-reflection). During the second phase of action research all teachers were clear about the curricular spider web concepts. I had developed them through discussions and I also prepared documents on these curriculum concepts under three categories (self-reflection, verbal reflections and written reflection). These reflected well in the second phase. All mentioned verbal rationale; for example, steering learners towards various kinds of commercial careers—bookkeepers, tellers, auditors, and accountants. This suggests that teachers are also concerned about linking the needs of society and the workplace at large.

van Manen (1977) suggests that journal writing is important in bridging the gap between knowledge and action; and reflective narratives help to prepare teachers to gain skills of acting on and analysing what they do. Khoza and Mpungose (2016), in their study, reveal that educators tend to have facts about their practices. Furthermore, during the focus group discussion, all four participants gave hope and insight that, regarding the failure rate, some teachers are not comfortable with this topic. They all agreed “we should encourage Accounting teachers to improve their attitude by using these curriculum concepts”. That alone showed the change which is the main aim of this study. The documents, which I prepared for them during the group discussion, were given to them as their breakthrough to this cash-flow statement topic. According to Van Manen (1977), one of the curriculum aims should be the means of unlocking social and political challenges. Pedro (2005) and Zeichner (2013) state that written-reflection is seen when teachers deal with research-based information. Khoza (2018) outlines that those teachers' reflections and reasons for teaching do not have any influence on designing the prescribed curriculum.

CAPS (2011) gives instructions from the policy document and promotes the subjects, which is reflection that produces written-reflection. Furthermore, the main aim of teaching the cash-flow

statement in Grade 12 Accounting is to equip learners with necessary knowledge and skills in order for them to gain a livelihood through entrepreneurship. This suggests that teachers are also concerned about linking the needs of society and the workplace at large. According to CAPS (2011) the aim of the policy statement is to equip learners, regardless of their environment, race, gender, physical disability, or intellectual ability, with knowledge, skills, and values needed to become independent and productive citizens, changing learners from training organization to workers in an acceptable workplace. This could lead to having good citizens of a democratic country. The aim of CAPS (2011) is to equip learners, irrespective of their socio-economic background.

4.2.2 Theme 2 Goals

Towards which goals are you teaching cash-flow statement?

Phase One

Aims/ self-reflections

Teacher M: *“Teaching this topic can drive me encourage my Accounting learners to pursue chartered accountant career.”*

Teacher N: *“I teach cash-flow statement so that learners will further studies or become shareholders and directors of the company, therefore they need to understand this topic.”*

Teacher O: *“the main aim of teaching cash-flow statement is to teach learners how to generate businesses ‘money using three activities.’”*

Objectives/ verbal-reflections

Teacher L: *“Learners should be able to define the concepts and indicate the inflow and outflow of cash and to prepare notes of the cash-flow statement.”*

Teacher N: *“Classifying them you can see the competition among themselves as learners to move to the highest level of becoming chartered accountants.”*

Teacher M: *“share the sentiment as what are their aims and objectives of teaching cash-flow statement.”*

Teacher O: *“It is clear that teachers choose to care about personal feelings when teaching the cash-flow statement.”*

Learning outcomes

These were not mentioned as of the types of goals by teachers, who infused them between aims and objectives, meaning that you need to have a clear understanding of aims and objectives in order to easily identify learning outcomes.

Phase Two

Objectives/verbal-reflections

Teacher L: *“if learners do not grasp the basic concepts that could be the problem of not achieving what is expected from learners.”*

Teacher M: *“I engage learners into different scenarios where they are able to analyse, interpret, determine inflow and outflow, assessing the liquidity and preparing of cash-flow statement of the companies to produce potential shareholders, potential investors and directors of the big companies.”*

Teacher N: *“...I ensure that learners comprehend the basic concepts they have starting point in which to build on towards mastering the cash-flow statement.”*

Teacher O: *“...I want my learners to pass Accounting subject with highest symbols to qualify the scarce career of black chartered accountants.”*

Aims/self-reflections

Teacher L: *“I teach my learners on how to make big decision on dividends pay-out policies for different companies.”*

Teacher M: *“...make use of different textbooks and journals especial those books written by examiners.”*

Teacher O: *“...drills the concepts of the cash-flow statement as background of each and every person with an intention of opening the business.”*

Teacher N: *“I enhance the cash-flow statement structure before I introduce concepts related to structure thereafter the real figures.”*

Learning outcomes/ written-reflection

Teachers were confounding these kinds of reflection, even in Phase Two. In the action research, during the first phase of teachers’ reflections, the teachers (participants) were unable to differentiate among three types of goals. They were all driven by objectives (verbal-reflections). The research findings showed that teachers were not aware that CAPS was based on learning outcomes (written-reflection). Teachers (participants) seem to be unaware of the written-reflection level (learning outcome). This suggests that when they teach they only use their experience and knowledge to direct their lessons, applying stated aims and objectives. Some of the teachers found it difficult to differentiate between objectives and learning outcomes. This brought confusion to teachers: learning outcomes were mentioned in the CAPS document but ignored by the teachers. I had to prepare a lecture for participants based on the curriculum concepts. In Phase Two, participants were clear, and probed for more clarity on the curriculum concepts in order to convey the message to other teachers. In so doing, transformation (emancipation) will take place. However, teachers (participants) showed greater improvement in objectives compared with the other two categories (self-reflection and written levels). They reflected very well on both categories but missed the usage of action verbs, especially in the learning outcome category. However, during the second phase of action research, teachers realised the importance of aims, objectives, and learning outcomes which they had been unaware of. This means that transformation has taken place, which needed a strategic plan. Teachers have to change their teaching style by including the learning outcomes whenever they teach cash-flow statement in Grade 12 Accounting. Most of the teachers were therefore driven by verbal-reflection/objectives.

According to Mpungose (2016), some teachers were not aware that CAPS (2011) is driven by aims and objectives (performance curriculum), and further suggested that CAPS (intended curriculum) is a performance-based curriculum. The focus in performance curriculum is on the subject taught; there are no concrete rules which state how this content should be taught; however, teacher-centred appears to be most preferred ideological-ware. According to curriculum dimensions (collected curriculum), aims are more powerful in curriculum (Hoardly, 2013; Jansen, 2010). This clearly implies that some teachers are still using the competence and performance approach, which is the

personal perspective. Goals, or aims are defined as a broad general statement of teaching intention written from the teachers' side of content. Objectives are the "specific statement of teaching intention" from the teachers' perspective (Kennedy, 2006) and the learning outcomes are what learners need to know, demonstrate, and understand by the end of each lesson. In addition to the above, the studies by Kuiper and Berkvens (2013); Donnelly and Fitzamn (2005); and Khoza (2018) focus on the issue of learning outcomes and further state that learning outcomes are generated from Bloom's taxonomy (1971) of learning, namely; knowledge, comprehension, applying, analysing, synthesising, and evaluating. According to SAQA, learning outcomes are measurable and observable from learners' performance. To teach without learning outcomes cannot yield good results in Accounting. Khoza (2014) concludes that learning takes place when modules are driven by learning outcomes. Teaching the cash-flow statement in Grade 12 Accounting CAPS without learning outcomes may not be sustainable.

Teachers' reflections show that they copy the CAPS instructions from a vertical instruction (policy document) without any understanding, in order to write subjects' aims. Some of the participants found it difficult to differentiate between objectives and learning outcomes. This brought confusion to teachers: learning outcomes were mentioned in the CAPS (2011) document but ignored by the teachers. The CAPS-enacted curriculum is a performance-based curriculum (Khoza, 2014), which must be catered for when teaching and learning of the cash-flow statement and ratios is taking place.

4.2.3 Theme 3: Content

Which content are you teaching in the cash-flow statement in Grade 12 Accounting CAPS?

Phase One

L: *"I teach learners how to define the concepts based on the cash-flow statement, preparing notes on how to prepare cash-flow statement and its related ratios as per CAPS, before I teach them the whole structure of cash-flow statement."*

M: *"...definitions, the concepts, the purpose, the structure, sub-sections and notes to the cash-flow statement, analysing and interpretation of the published financial statement."*

N: *“...to perform better results in the teaching of cash flow.”*

O: *“The knowledge of the Accounting subject is significant so that it will be easier as an Accounting teacher to select the...”*

Phase Two

The following accounts show participants’ reflections during the second phase of action research.

(Topics/self-reflections)

Teacher M: *“Cash-flow statement in Grade 12 is under the topic that says: companies’ financial statement and analysis and interpretation of published financial statement, I have to explain the complete structure of the cash-flow statement with its three sections, introduce how to analyse and interpret ratios.”*

Teacher O: *“I teach what is required, the purpose of the cash-flow statement, the importance of cash flow, different types of ratios, profitability ratios, liquidity ratios, solvency ratios and risks/gearing ratios.”*

Teacher N: *“...I highlight some disadvantages of the cash-flow statement such as they tend to overstate or understate net change in cash and cash equivalent, this dilute actual capital structure.”*

Teacher L: *“...As an Accounting teacher I must have a clear understanding of subject topics, bad model to learners you are teaching and yourself being uncomfortable with topic knowledge is not good, sell Accounting to the learners therefore content practice should be congruent, as a teacher is a must to be forever a scholar.”*

Written-reflection/knowledge

Teacher L: *“it is of tremendous importance for the Accounting teacher to have a clear knowledge of the Accounting; this topic in particular has the most marks compared to every other topic...”*

Teacher N: *“identifying the main sources of cash as well as users of it, this includes recording existing of ongoing cash flow patterns.”*

Teacher O: *“cash generated from operating activities, investing activities, financing activities...using information from other financial statement.”*

Verbal-reflection

Teacher L: *“learners will lose confidence to you as their teacher that is why I help them in my circuit. (Mashona); newly appointed Accounting teachers together with experienced as well as subject specialist to avoid teaching stale information.”*

Teacher M: *“...I explain to learners the cash operating activities together with notes underneath, the cash flow from investing activities....”*

All teachers during the first phase of the action research were able to account for the subject topics in Category 1. Teachers were able to reflect on the topics stipulated in CAPS (2011) as they were emphasising the point of basic concepts, sections, and ratios which are used to measure performance of every public company registered under Act no 71 of 2008. Some of the teachers indicated that they were not comfortable with this topic. It had been meant for higher-grade learners before the introduction of the OBE (2000) and CAPS (2011). If teachers are not comfortable about the cash-flow statement, learners may also have a poor attitude towards this topic. This will lead to a negative impact on the Accounting results in the national Senior Certificate examination. All teachers should therefore familiarise themselves with the content topic in the CAPS document (prescribed curriculum). The Annual Teaching Plan should help them by directing them on how to teach detailed content in order to yield good results for enacting purposes (curriculum as assessed). Findings from the second phase indicate that teachers undertook critical reflection well. They were able to address the issue of the cash-flow statement during the teaching of this topic in Accounting. The teachers' findings conclude that subject topics and content knowledge are the key subject prepositions in the content. They were transformed and empowered

in their teaching of the cash-flow statement. Per the above findings, teachers were most driven by self-reflection and written-reflection, and less by verbal-reflection.

This outlines that CAPS (2011) is a performance-based curriculum that has helped Accounting teachers to make Accounting topics easier. The quality assurance of CAPS content as a primary source of information is needed to teach the cash-flow statement. Findings from the second phase indicate that teachers undertook critical reflections well, since they were able to address the issue of the cash-flow statement during the teaching of this topic in Accounting. Teachers were transformed and empowered in their teaching of the cash-flow statement.

In addition, a teacher is a scholar who must know all topics and sections of the subject (Shulman, 1987; Hoardly, 2013). Teachers serve as a primary source of content topics of a subject during the teaching and learning process. It is of tremendous importance for the Accounting teacher to have a clear understanding of subject knowledge and subject topics. The performance approach to the curriculum suggests that, on curriculum content, the department decides which subjects to teach and the subject topics and content knowledge to teach (Hoardly, 2013). Berkvens et al. (2014) further assert that any content in a curriculum should prepare learners for life, for future education and the world of work. Content is a powerful tool which Accounting teachers must have in order to effectively perform their work. Teachers ought to be great models for the content they are advancing; thusly, their content practice ought to be compatible with their instructing (Swennen, Lunenburg and Korthagen, 2008). The teacher must understand the content as well as the learners for the enacting purposes of the prescribed curriculum. A list of contents was also introduced to specify precisely what should be learned in the different subjects at different grade levels. In 2005, content was not specified. There was a wide choice of what to teach (selection), in which order to teach things (sequence), and for how long they could take to teach (pace). Shulman (1987) expresses that a teacher must possess the content and curriculum knowledge needed to enhance a smooth teaching practice.

4.2.4 Theme 4: Teaching and assessment activities

Which activities do you use to teach the cash-flow statement and ratios in Grade 12 Accounting CAPS?

Phase One

Teacher L: *“I extract activities from various textbooks, previous question papers and I differentiate them into informal and formal activities...”*

Teacher M and O: *“I also use the previous examination question papers as classwork and homework activities for practice.”*

Teacher N: *“The financial statement as of one of them is the cash-flow statement contributes 60% to the final examination paper so I have to be very careful when selecting activities.”*

Teacher N: *“Start every activity by checking pre-knowledge so as to link new teaching activities and further added that activities which can be performed through individual, peer and the group work can be put in place to prepare them for school base assessment (SBA).”*

Teacher O: *“...I select number of informal activities from New Era book on the cash-flow statement section; in this phase participants seem not to understand that activities and assessment are classified into three levels of reflections.”*

Phase Two

Formal activities and assessment/ verbal-reflections

Teacher L: *“...I ensure formal activities should be used after informal activities have been done there will be a significance difference or improvement in the overall performance ...”*

Teacher N: *“learners gain good results during the formal activities, especial the common question papers.”*

Teachers O: *“...I use real companies to extract financial statements and creating relevant questions gives learners a real application of cash-flow statement...convectional question papers because at the end of the day that is what learners are assessed on.”*

Informal task and assessment/ self-reflections

Teachers L: *“I always instil the basics by giving out the informal that should be done during the lesson’s delivery.”*

Teacher M: *“I use to give learners the informal activities from different sources.”*

Teacher N: *“I instructed learners to extract financial statements of public company from real newspapers e.g. Sunday Times, Business Rapport etc...”*

Teacher O: *“...with these activities I can be able to see learners who are coping with cash-flow statement.”*

Teaching and learning constitute activities that lead to the achievement of the above-mentioned goals in 4.2.2. Types of teaching and learning activities should be reflected by the participants to be in line with the content discussed in 4.2.3. There are three types of activity used to assess learners in terms of the CAPS (2011): informal/formative activities (self-reflection), formal/summative activities (verbal-reflections), and continuous assessment/continuous activities (written-reflection). However, most of the participants reflect on formal activities. During Phase Two, teachers showed improvement in their accounts pertaining to types of activities and assessments. Most of them showed that informal and formal activities and assessment were used to teach and assess learners for progression purposes, but continuous activities/assessments are not mentioned in their reflections. Teachers are driven by personal reflection as well as verbal-reflection; the continuous reflection is still a problem even after group discussion. The data generated indicated that teachers were aware of the informal/formative assessment (self-reflection), formal/summative (verbal-reflections), and continuous (written-reflection) activities; even though during the first and second phases they did not reflect on written-reflections (continuous activities).

Written-reflections promote critical thinking processes, consisting as they do of hierarchical levels of Bloom’s cognitive taxonomy (Kennedy, 2006). Teachers are encouraged to be careful when selecting activities, because such can either build or destroy learners’ levels of thinking. Ngwenya and Malufu (2012) define assessment as a continuous planned process of identifying, gathering, and interpreting information about performance of learners, using various forms of assessment. According Khoza (2013) activities should build on previous activities but avoid being repetitive. They should enable learners to engage with developing their skills. Participant N commented: “Start every activity by checking pre-knowledge so as to link new teaching activities.”

Formal activities are from policy documents (CAPS), assessment guidelines, curriculum news 24; they provide clear guidance that helps teachers engaging in learning activities to develop explanations, and sophisticated ideas across the K-12. Teachers agreed on both Phases One and Two. They used different books to provide informal activities in various schools by preparing the same learners who write common tests and examination papers. CAPS does not give prescribed informal activities, meaning that learners in different schools write different activities under one content. This brings confusion to learners who write examinations. Because they use different informal activities in preparations for the formal activities, learners rely on the teachers' role. That is why participants and other teachers of Mashona clustered together every term to prepare tasks to be given as common tasks to their learners. These included projects, case studies, and assignments; and also common dates on which to issue them to learners.

4.2.5 Theme 5 Teachers' role

How do you perceive your role when teaching the cash-flow statement in Grade 12 CAPS?

Phase One

Verbal-reflections/learner-centred.

Teacher L: *"...I guide learners with the cash-flow statement structures as it is a new chapter and ask learner to calculate all figures needed with my help as their Accounting teacher."*

Teacher M: *"I use to tell learners with the structure of the cash flow and the information from adjustment to earn marks ..."*

Teacher O: *"I have to check whether all of them follow the instruction when they preparing the cash-flow statement."*

Teacher N: *"...I encourage newly appointed teachers of my cluster to prepare lesson thoroughly before they go to class to avoid problems encountered during the lesson; mutual relationship between experienced and newly appointed teachers."*

Self-reflection/teacher centred

Teacher N: *“...creates your own scenario as an Accounting teacher is very effective,” instil love of your subject to win learners’ trust...”*

Teacher O: *“I need to be very creative when teaching cash-flow statement by applying different styles to accommodate every learner’s levels of thinking and by allowing learners to lead group discussions.”*

Teacher M: *“I give them an opportunity to explain to each other on how do they analyses and interpret the financial statement and also assess them now and again until they master...”*

Written-reflection/assessor

Teacher L: *“learners need to be assessed now and the again by allowing learners to do remedial work, class activities, presentation, case studies at their own...facilitating to ensure engagement in teaching and learning; I have to assess their progress to instil the effective performance.”*

Teacher M: *“I use to facilitate by unpacking the content by giving them the examples than I instruct them to do the activities.”*

Teacher O: *“I see myself as an instructor, facilitator and assessor.”*

Teacher L: *“Assessing learners for understanding requires a teacher to give learners written work in the form of tests, class works, assignments and case studies.”*

Phase Two

Self-reflection/instructor

Teacher L: *“I explain every steps and concepts that are expected to be known by them as learners of cash-flow statement before they take any action like textbooks and relevant journals.”*

Teacher M: *“I give them an opportunity to explain to each other on how do they analyses and interpret the financial statement and also assess them now and again until they master...”*

Teacher N: *“I drill and instil love of my subject to win learners’ trust...”*

Teacher O: *“I need to be very creative when teaching cash-flow statement by applying different styles to accommodate every learner’s levels of thinking and by allowing learners to lead group discussions. That manner encourages them to feel free to contact with me and other learners freely and encourages critically thinking to learners.”*

Verbal-reflections/Facilitator

Teacher M: *“I use the highly gifted learners to kangaroo the slow learners and average learners, thereafter I have to facilitate them for clarity and time consuming.”*

Teacher L: *“I actively involve learners to do the activities and facilitate in order help them with challenges happen to encountered.”*

Teacher N: *“I have to right size the groups to control disorder.”*

Teacher O: *“...I allow learners to lead discussions and marking the activities on the board, especial the top achievers.”*

Written-reflection/assessor

Teacher L: *“I used to record and convert according to required weight the learners’ marks from term one to term four, every year.”*

Teacher M: *“I use CASS form supplied by department of Basic Education to record.”*

Teacher N: *“I used to tell my learners to each and every activity/assessment seriously because they form part of summative marks for progression purposes.”*

Teacher O: *“Class contributes a certain percentage to the final mark of a learner to be combined with final examination mark.”*

The above findings in the first and second phase of teachers’ reflections showed that teachers were aware of their roles, such as instructor (teacher-centred), facilitator (learner-centred), and assessor (content-centred). Allowing learners to engage in groups, shows that teachers are good at facilitating. Giving instructions to learners defining concepts and activities indicates that teachers are being bold instructors. They have skills of assessing their learners, using different types of assessment such as tests, assignments, projects, case studies and common examinations. In the

second phase, teachers were not aware of levels of reflections. They simply teach what is expected in the current curriculum which is the CAPS. During the second phase of action research, unlike in Phase One, teachers seem to have a clear understanding of a teacher's role.

Moreover, Khoza (2015) concluded that, if teachers use aims or objectives to prepare their lessons, this implies that they are using the teacher-centred approach; if they use learning outcomes to prepare their lessons this means that they are using the learner-centred approach; and if they use content to prepare their lessons, they are using a content-centred approach. It is therefore important that teachers choose an approach with which they are comfortable, or that they use all approaches interchangeably for effectiveness of teaching and learning. Riou et al. (2012) asserted that learners have control over their own learning, selection sequence, and pace of learning, while teachers have an indirect role as facilitators of learning. Rather than directly transmitting learning, the teacher acts as a guide or facilitator (integrated curriculum/competency approach). In order for teachers to cover the syllabus they must employ both teacher-centred and learner-centred approaches interchangeably. When teachers require pupils to think about what they are learning, how they learn, and how well they are progressing, learners develop skills which make them more independent and critical thinkers (NCREL, 2001). Teachers should use authentic activities which link students to real-world relevance, so that students will actively participate in those activities (Khoza (2014). Accounting teachers must therefore link their activities and assessments to real-world relevance to emphasise the importance of informal and formal and activities/assessments.

Furthermore, teachers' reflections indicated that they were not aware that CAPS does not mention their roles as teachers. The CAPS document seems to be against the notion that teachers can make their own choices in implementing the enacted curriculum. This results in teachers assuming that teaching methods be suitable for their teaching. Experienced Accounting teachers should work hand-in-hand with newly appointed teachers. The CAPS policy will not be sustainable over a long period of time. Informal activities/assessments were not mentioned in the CAPS document. Teachers must use their own discretion in selecting informal activities and informal assessments to prepare their learners for the common final examination paper. Success of activities depends on the teaching role that teachers perform during enacting of the activities.

4.2.6 What material are you using to teach the cash-flow statement in Grade 12 Accounting?

Theme 6: Resources

Phase One

Verbal-reflections

Teacher L: *“As teachers we do have social media groups like what subgroup and the face book page with advisors.”*

Teacher N: *“...I have to fast track the process and distribution of documents and revision materials.”*

Teacher M: *“As teachers we do have social media groups like what subgroup and the face book page with advisors to quick process and distribution of documents and revision materials.”*

Self-reflection / Ideological-ware

Teacher O: *“I use to download the audited financial statement from different companies; I also use overhead projector to display cash-flow statement and ratios lessons.”*

Teacher N: *“I use real financial statement which is there in their location like PnP of Ulundi Mall as listed company that is in line with scope and in line with curriculum.”*

Written-reflection /hard-ware

Teacher M: *“as a teacher you need to be an agent of change, also allow my learners to come with their smartphones to use for worked examples for cash flow and ratios.”*

Phase Two

Written-reflections

Teacher O: *“I make copies for those who do not have smartphones.”*

Teacher N: *“I use to refer my learners to local business to obtain financial statements themselves, that help them not easily forgot information they fend for themselves; using real companies in their vicinity to enhance their lessons.”*

Teacher M: *“...I use computer to present lesson on the overhead projector, allowing them to come with their cell phones.”*

Teacher L: *“I make use different textbooks for Accounting Grade 12 CAPS has ...published financial statement and we use them to explain how do have to analyse and interpret the ratios.”*

Verbal-reflection/soft-ware

Teacher L: *“I use to send them cash flow activities on social media to work out activities. I also make copies for those who do not have smartphones.”*

Teacher O: *“we also have what sup group (social network) where we share educational matters...of explaining the cash-flow statement.”*

Teachers’ accounts from the first phase of action research only reflected on the second and third level (hard-ware and soft-ware). During the first phase of reflections, teachers reflected on hard-ware and soft-ware resources; they were silent about ideological-ware. I gave them some articles to read in order to have more information on the types of resources used (hard-ware, soft-ware, and ideological-ware). Most of the teachers rely on textbooks, study guides, chalkboard, overhead projectors, digital video discs (DVDs), and smartphones. The environment of teachers’ schools was in deep-rural areas with little or no electricity that could allow teachers to have access to the Internet. Soft-ware mostly addresses discipline and societal needs. Teachers, in this case, when using soft-ware resources, were addressing the needs of learners; they were influenced by verbal-reflection. Teachers complained about the use of soft-ware .For instance, chat applications give a platform to all learners to share information easily. However, this cannot take place when the school environment is not conducive. These reflections show that there were some teachers influenced by verbal-reflection; however, none of them was aware of ideological-ware.

According to Khoza (2013), resources are classified into ideological-ware, hard-ware, and soft-ware. It is the duty of the principal and teachers to provide accessible educational materials which support day-to-day teaching: study guides, workbooks, compact disks, and videos (Creswell,

2013). The performance of the school depends on the capacity of the principals to maintain sufficient resources, thereby bolstering teaching facilities. School principals should provide hardware and software resources for the teachers to ensure the successful implementation of the curriculum (Meier, 2010). Furthermore, ideological-ware resources are driven by individual needs, and discipline visions. They should drive any lesson or curriculum in education, because learning is not about technology such as HW and SW, but it is about the ideology behind teaching and learning (Amor, 2010). This suggests that all prescribed curriculum implementers should first understand the IW that underpins their prescribed curriculum before the implementation of new technologies occurs (Amin, 2019). , According to Meier (2010), teaching aids are of diverse kinds, which teachers and learners use in the classroom in order to make teaching and learning more real and unforgettable. In his case study, Khoza (2018) emphasises the point that hardware resources and physical resources can help teachers during the teaching and learning process. Software resources assist the hardware to display information; and ideological resources, such as theories, are the drivers of the lesson. On the contrary, the use of ideological-ware is influenced by self-reflection (Khoza and Mpungose, 2016). Most teachers are driven by hardware resources in the teaching of their subjects.

CAPS (2011) is an instrumental curriculum. Sometimes it is difficult to meet the policy's aims and objectives with the school's limited resources, particularly in remote areas. Therefore, teaching is a function of selecting curriculum concepts, understanding, and implementing the Nano-curriculum with learning resources at hand (Khoza, 2014). Ideologies are not an exception to this assertion. Educators can choose their own approach or strategy to employ in their classrooms (Kehdinga, 2014). In addition to the above reflections, both phases show that educators teaching CAPS may choose to employ an objective approach.

4.2.7 Theme 7 Location and time

Where and when do you teach the cash-flow statement?

Phase1

Self-reflection

Teacher L: *“I used to teach it in the classroom for conducive environment, following a drawn time-table.”*

Teacher M: *“I used to teach it in the classroom during the given period, using time-table.”*

Teacher N: *“I used to teach it in the classroom in order to exercise discipline during the given period, using time-table.”*

Teacher O: *“I used to teach it in the classroom during the allocated time as per time-table.”*

Verbal-reflection

Teacher L: *“I also teach during weekends and school holidays to help struggling learners.”*

Teacher O: *“I group them into cell phones groups for revision purposes, and make hardcopies for those who do not have smartphones.”*

Teacher N: *“I use Saturday classes but turn up is poor due to their dominating religion... the topic is too long and new in Grade 12 level more time is needed for...”*

Phase Two

Self-reflection

Teacher N: *“...teaching takes place in the classroom that equates to face to face interaction, overcrowded classes lack individual needs especial ratios... YouTube channel where I address mostly interpretations questions to learners...however learners cannot afford data and airtime.”*

Teacher M: *“...I use extra teaching classes that are morning; afternoons to cover required activities and this topic is too long notional time is not enough.”*

Verbal-reflections

Teacher M: *“flow as a cluster coordinator I give support by organising Easter classes, winter classes, spring classes and Last push programs especial to the cash and ratios, but is not helping due to financial constraints from both teachers and learners.”*

Teacher O reflected that *“I have also volunteered to teach during holidays to cover the prescribed syllabus...”*

Teacher L: *“extra teaching classes are for practical work, drilling speed, accuracy and neatness since Accounting as a subject has one paper for 300 marks in three hours.”*

In Phases One and Two of action research, the participants were quite clear about notional time of teaching Accounting, which is equal to four periods a week (four hours). The participants are experienced teachers. According to research findings, teachers are struggling to cover the given prescribed content, with time being against them. Teachers have tried other alternatives such as online lessons and holidays classes. Again, they encounter challenges such as Internet problems, poor attendance, and financial problems. The Department of Education does not cater for teachers teaching extra hours. This demotivates teachers to fully engage themselves in helping struggling learners. Over-crowded classes could be a problem because some learners need special attention from their teachers, for instance, in the ratios section. Teachers at remote schools feel threatened by the DoE, because there is no provision for them to easily access their schools, even though department officials are aware of the conditions in deep-rural areas. The above reflections indicate that teachers are not aware of blended time (face-to-face and online) and spare time.

Khoza (2015) maintains that one has to utilise Internet resources which can connect one to all corners of the globe, bringing education to learners’ living venues. Technological resources such as hard-ware, soft-ware, and ideological-ware resources should be in place to help learners in the teaching of the cash-flow statement in Accounting. Time available for teaching and learning is an important resource (Hoardly, 2013). In South Africa there is a serious erosion of teaching time, which is crowded by both formal and informal activities. Accounting teachers should aim to improve their positive attitude towards teaching time to save allocated time in the time-table (contact-time).

According to CAPS (2011), a performance curriculum is primarily a curriculum that only recommends teaching-learning to take place collectively within a demarcated site such as a classroom environment. Conversely, competence curriculum teaching-learning can occur in any place where information/knowledge may be shared or transferred.

4.2.8 Theme 8: Accessibility/grouping

To whom are you teaching the cash-flow statement Grade 12 Accounting?

Phase One

Written-reflections

Teacher L: *“about religion and culture of the community surrounding the school.”*

Teacher N: *“learners do not come during Saturday classes, they to attend their church services like Nazareth church.”*

Teacher M: *“Girls are not allowed to come to school during their monthly periods; however, this topic needs high undisturbed concentration.”*

Verbal-reflections

Teacher O: *“...learners come from impoverished background and it is a challenge to be at school during afternoon classes as they walk long distances to get homes.” This disturbs the finishing of this long and challenging topic.”*

Phase Two

Verbal-reflections

Teacher N: *“some learners are unable to buy Accounting supplementary books due to financial difficulties in their homes.”*

Teacher O: *“...learners come from background and environments where education is not prioritised and even a miracle that some learners make it to school because of their financial background. It is difficult teaching someone who has never held R10 note to calculate a net change in the value of millions.”*

Teacher L: *“For the better results in Accounting, learners to have workbooks so that they can be exposed to the format of the cash flow.”*

Teacher M: *“learners living in rural area where there is a poor infrastructure most of them stay with their grandparents, they take their old pensioners during payment of grants once a month. I sometimes buy for them business newspapers and give it to them to search information about cash-flow statement and ratios projects. I also respected their cultural religion sometimes hinder during January and July they go for congregation.”*

Participants in Phases One and Two did not mention their own financial difficulties of coming to school during weekends and holiday classes. The Department of Education is not concerned with giving travelling allowances to teachers working extra teaching classes. Teacher M complained about the safety in the school cottages. They travel long distances. This could be the reason for poor results on this topic, which needs serious attention. Crime in the area is a challenging factor with regard to accessibility of teaching and learning. Teachers from rural areas felt limited and oppressed by the department because they were not catered for with transport or safe cottages. This assertion also includes unsafe conditions during boot camps, or evening classes. Sometimes there are cases of robbery and rape. Such conditions clearly show that Accounting teachers may not complete their syllabuses as per CAPS if they are neglected in this way. There were rumours of rural allowances heard some ten years back. These were found to be only rumours, unfulfilled by politicians. Most of the teachers reflected that learners are unable to attend classes during holidays because they cannot afford to pay for public transport. Some of the learners are unable to buy Accounting study guides and journals to supplement their prescribed textbooks. Participants also commented on culture, *“Cultural beliefs also contribute by hindering learners to attend weekend classes and holiday classes.”* M said, *“I also respect their cultural beliefs as their cultural religions sometimes hinder attendance during January and July they go for the congregation.”* Accessibility does not only imply reaching school on a daily basis, but also travelling to and from home over weekends. Some teachers are not from local areas but from far-away towns, such as Funza Lushaka bursary holders. The above findings show that teachers are not aware of self-reflection based on physical access to teaching-learning processes. Some, but not all participants, mention written and verbal-reflections.

In addition, it was noted that, from the participants’ reflections, most of the teachers teach learners who are Zulu speakers; however, the language of teaching (LOLT) is English, (CAPS, 2011). This finding indicates that language has an effect on the learners’ performance (assessed curriculum).

Learners use English as the medium of instruction and for their examinations. Language has a serious impact on the teaching and learning of the cash-flow statement and code switching is prohibited. There should be a mutual relationship between language and content for teachers, with content deeply relying on language (English). The CAPS, as a performance curriculum, is primarily a curriculum that only recommends teaching/learning to take place collectively within a demarcated site. This is often the classroom environment; whereas, in the competence curriculum, teaching/learning can occur in any place where knowledge may be shared (Riou et al., 2012). Without adequate and appropriate resources, financially challenged households in South Africa might never be able to achieve academic good results. (Schmidt, 2012). Accessibility in education must begin with teachers having access to all teaching and learning facilities. Ngubane-Mokiwa and (2016) endorse the practice of inclusive education for all. Fussy (2018) supported findings that inadequate financial resources constitute one of the most important reasons cited for students dropping out of school. Education must be specifically designed to persuade and enrich the culture of people and equip them with tools to become functional participants in society. Gloyd et al. (2016) asserted that educators must accept the existence of cultural pluralism in this country and respect differences without equating them. Neither is inferior, nor must they simply be tolerated with an air of condescension.

4.3 Conclusion

This chapter presented the reflection (findings) from the teaching of the cash-flow statement in Grade 12 Accounting. The findings (data) were analysed. These were discussed according to themes and categories that were established on curricular concepts. Curriculum concepts for all themes were rooted in three propositions of reflections; self-reflection, verbal-reflections, and written-reflections. The propositions and curriculum concepts helped me to detect the gaps in this study. The findings from this study indicated a gap between intended, enacted, and assessed. The summary of the study, the conclusions, and the recommendations will be presented in Chapter Five.

CHAPTER 5

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

5.1 Introduction

The main aim of this study was to explore teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting in Mahlabathini CMC in Mashona circuit, together with others related to the given curriculum. The study addresses the following research objectives stated below in order to answer key research questions. Objectives are comprised of understanding and discovering what informs teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting. Two key research questions were formulated in order to achieve the above-mentioned objectives:

- What are the teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting in Mashona circuit?
- What informs teachers on the teaching of the cash-flow statement in Grade 12 Accounting in Mashona circuit?

5.2 Summary of Chapters

The study focused on teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting. The study explored various reflections from Accounting teachers: self-reflections, verbal-reflections, and written-reflections.

5.2.1 Chapter One (Introductory chapter)

In this chapter, the reader is given the general background of the study. The chapter consists of the following: introduction, title, purpose of the study, location, rationale of the study, literature review, objectives of the study, research questions, research design and methodology, data-generation methods, data analysis, ethical clearance, trustworthiness, limitations, and chapter overview. Chapter One indicates the rationale for the study. It clearly shows my personal interest in undertaking the study; what the literature offers about the study phenomenon (teachers' reflections), and study focus (teaching of the cash-flow statement in Grade 12 Accounting), as well as the importance of the study. It also provides a brief literature review in which ten curriculum

spider web concepts formulated by van den Akker et al. (2009) are established. Research design and methodology is included in this chapter.

5.2.2 Chapter Two (Review of the literature and conceptual framework)

This chapter provides the reader with the literature review on four areas related to teachers' reflections and curriculum presentation (prescribed curriculum, enacted curriculum, and assessed curriculum). The integrated curriculum versus collected curriculum was presented, together with the conceptual framework (curriculum spider web). The chapter also revealed self-reflections, verbal-reflections, and written-reflections as the three functioning concepts of teachers' reflections. The flow chart of Chapter Two (Figure 2.1) was used to link the ten curricular concepts (rationale, goals, content, teachers' role, teachers' activities, resources, accessibility, time, location, and assessment) that play an integral role in how the curriculum is put into place and how it underpins teachers' practices. In South Africa, various types of curriculum processes have been utilised. Before democracy, the Christian National Education of the apartheid regime prevailed, until the Curriculum and Assessment Policy Statement (CAPS) was introduced in 2010.

5.2.3 Chapter Three (Research design and methodology)

Chapter Three provides details on the methodology adopted by this study in order to achieve research objectives and purpose. It details the adopted research design approach (critical paradigm). Four Grade 12 Accounting teachers were used as participants to provide in-depth responses. The research methods were presented (reflective activity, focus group discussion, and one-on-one semi-structured interviews). The reader was given a description of sampling (convenience and purposive sampling), trustworthiness (credibility, transferability, dependability, and confirmability), guided analysis (inductive and deductive reasoning), ethical issues, and limitations and delimitations of the study.

5.2.4 Chapter Four (Discussion and findings)

This chapter covers the findings of the data which were generated and analysed according to themes. This was achieved using guided analyses following the chapter two flow chart (figure 2.1)

by ten curriculum concepts. The findings are presented as per participants' responses to the study's critical questions. The discussion was also based on the curricular spider web that frames the study.

5.3 Summary of Findings and Conclusion

5.3.1 Rationale

The findings from teachers have revealed that, of the three rationales (personal, societal, professional) only the personal and societal rationale were factors most likely to influence Accounting teachers' reflections on their practices. Findings from data analysis indicated that the stronger the rationale, the more it become a teaching pillar. Personal rationale was used to enhance enthusiasm for improving the teaching of the cash-flow statement and ratios. The findings indicate that teachers are seldom driven by written rationale which equips teachers with subject knowledge to enhance their professionalism. This suggests that most teachers are most influenced by self-reflection (personal rationale) and verbal-reflection (societal rationale). In other words, their teaching of cash flow is mainly influenced by a love of sharing ideas. However, it came out clearly that professional rationale is the core pillar in the teaching of cash flow. Teachers are less influenced by written-reflections. These findings address research questions namely: 1) what are the teachers' reflections on the teaching of the cash-flow statement in Accounting in Grade 12 on Mashona Circuit? (Research question), and 2) Understanding teachers' reflections on the teaching of the cash-flow statement and ratios in Accounting on Mashona Circuit (objective).

According to the findings, the rationale should be given more attention and made stronger to ensure a positively attained curriculum. van de Akker (2009) defined rationale as a response to the question of why and how a subject is taught at school. Studies further indicate that the rationale that should most influence the teaching of cash flow should be a professional rationale (written-reflection). On the contrary, CAPS (2011) does not specify the rationale needed to teach the subject. According to Manen (1995), rationale is classified under self-rationale, verbal rationale, and written rationale. Vilcinskis et al.'s, (2015) study reveals that teachers' reflections on the rationale of teaching should rest upon three types: the self-rationale, verbal rationale, and written rationale. Hoadley (2013) asserts that school knowledge is important in the performance curriculum.

5.3.2 Goals

As indicated by research discoveries, teachers were unfit to convey what needs be regarding realizing results as one of the objective's suggestions that is reason participants were less affected by written-reflections. Learning results illuminates participants to inspire learners to comprehend what they should accomplish toward the finish of each exercise. Participants did not realize the distinction among objectives and goals despite the fact that their appearance depended on objectives and aims; not many reflections depended on learning results. The research findings from the teachers indicated that goals should be aligned with rationale. Learners should possess knowledge to be competitive in schools, society, and industries, since the goal is to inculcate intellectual ability and problem-solving skills. The findings further indicated that teachers must be transformed and empowered in order to fully understand all three propositions of the aims, and to minimise the failure rate among learners doing cash flow and ratios in Accounting. Teachers mostly used aims and objectives interchangeably during their teaching practices; they could not differentiate between the two concepts. Only after various stages of this action research, were teachers empowered and transformed; they then executed their duties accordingly. Such improvement could result in reducing the gap between prescribed and enacted curriculum.

Khoza (2015) believes that aims and objectives provide clear guidance in achieving the intended learning outcomes. Lindgreen et al. (2000) believe that teachers should reflect critically so that they are able to contribute to transformation in the teaching of a subject. It is crucial for teachers to know the basics of Bloom's taxonomy (1971), so as to utilize activity action words in the definition of learning outcomes (Khoza, 2014). Clarity of the learning outcome should be enhanced in order to achieve effective learning (Boud & Falchikov, 2007).

5.3.3 Content

Teachers are to be well versed in content before going to class or delivering it to learners. The content is divided into two propositions: topic and subject knowledge. Accounting content is particularly long since it involves companies in the real world. More time should be provided when teaching the cash-flow statement and ratios in Grade 12 Accounting. The Department of Education ensures that topics taught are provided in the Annual Teaching Plan. Teachers should be knowledgeable on the subject content (topics) so that they are able to explain such to learners,

while considering time allocated to each topic. Therefore, teachers' reflections on the content were mostly dominated by topics (self-reflections), subject knowledge, skills, and qualifications (verbal-reflection).

CAPS (2011) is a performance-based curriculum that helps teachers to make topics easier for learners. This includes quality assurance of CAPS content as a primary source of information. Hoardley and Jansen (2013) indicated that it is crucial for teachers to understand the content before teaching. They further assert that any content in a curriculum should prepare learners for life skills, future education, and the world of work. Shulman (1987) maintains that a teacher must possess the content and curriculum knowledge needed to enhance smooth teaching practice.

5.3.4 Teachers' role

From the teachers' findings, the teacher-centred approach was mainly used in delivering the lessons to the learners. Teachers used this approach in order to complete their Annual Teaching Plan. The learner-centred approach was used less; this resulted in learners' capabilities being ignored by this approach. Teachers have too much to do, and the findings also revealed that the monetary rewards are not equivalent to the work they are doing. Teachers' reflections indicated the importance of emancipation as the teachers considered all the levels of reflections.

According to Khoza (2015), teachers enacted the competence-based curriculum which has been driven by the outcomes-based approach of 1998. CAPS only prescribes what is to be taught but not how it should be taught nor how it should be assessed. Thus, the teachers had to decide how and when to implement a particular role in their classroom. Khoza (2015) concludes that, if teachers use their aims and objectives to prepare their lessons, this implies that they are using the teacher-centred approach; if they use learning outcomes to prepare their lessons, this means that they are using a learner-centred approach; and if they use content to prepare their lessons, this means they are using a content-centred approach. Thus, the findings indicated that teachers had to decide how and when to implement a particular role during teaching and learning.

5.3.5 Resources

Literature review findings stated that the most ignored teaching resource is ideological-ware and soft-ware, owing to the socio-economic background of the school. The most used teaching resources is hard-ware. This is available but is inadequate, owing to the environment which lacks infrastructure such as electricity, computers, and the Internet. Textbooks are insufficient for the overcrowded classes in 'no fee' schools. Another problem is that textbooks are not delivered on time, especially to schools where research was taking place. The teachers' performance depends on available resources which would then influence their assessed curriculum. Thus, it is the duty of a principal to provide resources that may be used to boost the teaching of the cash-flow statement in Grade 12 Accounting.

Khoza (2015) suggests that it is crucial for teachers to understand ideological-ware before teaching. Resources are imperative for an effectively attained curriculum. Khoza (2015) and Kehdinga (2014) assert that teachers are not aware of ideological-ware (teaching methods) resources and are only aware of hard-ware and soft-ware resources provided in schools. This results in a negative impact on both learners' and teachers' abilities to yield good results. The Department of Education (2011) emphasises that the learner must be in possession of relevant textbooks and stationery. However, the provision model based on Post Provision Norm (PPN) is also a challenge in rural schools. The CAPS document does not specify the hard-ware, soft-ware, and ideological-ware resources. This creates confusion for teachers which may have a negative effect on the learners' results.

5.3.6 Assessment and activities

The findings indicated that various assessment types were conducted by teachers. Some were focused on summative assessment/activities. Teachers assess learners at the end of the month, quarter, and at year end. Teachers mostly focus on summative assessment rather than on continuous assessment. Findings further revealed that the main tool for measuring teaching efficiently and effectively is the summative assessment and related teaching activities.

Hoardly (2013) distinguished three types of assessment/activities: informal assessment/activities, formal assessment/summative assessment/activities, and continuous assessment/activities.

Continuous assessment/activities occur when the process becomes a collection of different sets of summative/activities used in generating marks for grading learners (Kennedy (2006)). Findings further indicated that CAPS enlightens teachers on the types and quality of formal and continuous assessment activities by supplying the assessment guidelines as per Bloom's taxonomy. However, CAPS does not specify the informal activities that should be given to learners who are going to write the common paper at the end of the year in Southern Africa. Teachers need to be careful when selecting informal activities and assessments, although this relies on the availability of the resources at school.

5.3.7 Accessibility

According to reviewed literature, accessibility for teaching the topic of the cash-flow statement in Grade 12 Accounting is based upon three reflections. The topic is founded on three proposed accesses (Vilcinskis et al., 2015): physical access (self-reflection); financial access (verbal-reflection); cultural access (written-reflection). Cultural access to education plays a major role in the teaching of the cash-flow statement in Grade 12 Accounting. Findings show that both teachers and learners had to walk long distances to schools because they struggle with finances (verbal-reflection) for transport. They are not catered for in deep-rural schools by the Department of Education. Cultural access (written-reflection) depends on the community in which the school is situated. As per research there is high rate of absenteeism at school owing to cultural activities conducted at learners' homes. This has a negative impact on the consistent teaching of the cash-flow statement in Grade 12 Accounting.

However, CAPS does not address the physical access (transport) teachers should use and how much should be paid to access the schools. In order to enhance smooth implementation of the curriculum, physical access should be in place. Furthermore, the CAPS policy has ignored the issue of cultural access. According the 2014 report, CAPS may not be sustainable and there will be little consistency in the teaching.

5.3.8 Time and location

According to research findings, teachers are struggling to cover the given prescribed content, with time against them. They have tried other alternatives such as online and holiday lessons. Again,

they encounter challenges such as having no access in Internet, poor attendance of learners, and financial problems. The time most dominant is the official working hours (written-reflection) and the less dominant time is extra teaching time and holiday classes, owing to cost, and Internet provision, which is very expensive. Thus, teachers' reflections indicate that the most useable time to them is an official working hours (written rationale) compared with other spaces.

According to Hoardley (2015), time available for teaching and learning is an important resource. In South Africa there is a serious erosion of teaching time, which is crowded by formal and informal activities. According to the CAPS (2011), the performance curriculum is of primary importance. The curriculum recommends that teaching/learning only take place collectively within a demarcated site, such as a classroom environment. In a competence curriculum, teaching/learning can occur in any place where information/knowledge may be shared or transferred.

5.4 Suggestions for Further Research

Further research on the implementation of the cash-flow statement must be conducted, mainly in deep-rural schools. The research must also ensure that the curricular spider web be taught as a module in all colleges and universities of education in order to improve and transform the teaching practice to ensure a positively assessed curriculum. According to the literature review, there have been few studies conducted on teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting. Thus, it is recommended for these studies to occur; it would be useful for further studies to be conducted in other deep rural schools besides the Mashona circuit in order to close the gap.

5.5 Recommendations

The CAPS currently in use, is being produced from the National Curriculum Statement. This also needs to be revised in order to make enacting processes of this topic of the cash-flow statement much easier. Teachers implement the curriculum and are regarded as primary implementers. They need to be included in the designing and development stages of CAPS. Recommendations below are based on the conclusions made above.

5.5.1 Recommendation One: Rationale

In order for Accounting teachers to find the cash-flow statement easy to teach, CAPS has to redefine the subject rationale. This will enhance the grounding and ensure clear, precise, and attainable outcomes in which stakeholders are involved in the improvement of the teaching and learning process. Teachers, as the primary curriculum enactors, are recommended to be directly involved in the strategic planning process of the curriculum development and explanation of rationale, because teachers always reflect on the feasibility of the subject rationale.

5.5.2 Recommendation Two: Goals

Teaching objectives are the most noteworthy showing idea, this includes aims, objectives, and outcomes which must be taken heed of for such to be realistic and attainable to both teachers and learners. There must be a solid connection among objectives and Accounting as a subject, to get guidelines (vertically) so as to compose the subject's points. Accordingly, instructors' appearance on the educating of the income articulation and proportions as enactors of the educational modules should express the distinction between points, goals, and learning result. It is recommended that CAPS designers involve teachers when drawing up the CAPS policy, so that teachers have a clear understanding of the goals; rather than being passive receivers of the CAPS document. Learning outcomes (written-reflections) should be included in the policy document.

5.5.3 Recommendation Three: Content and time

The content taught should be aligned with goals and rationale for teaching the cash-flow statement. The support from the Department of Education for content workshops should address topics and clearly state how they are linked to the content. Accounting teachers should possess the necessary content knowledge (verbal-reflections) as the primary source of content topics of a subject during the teaching and learning process. It is recommended that a list of contents be introduced, precisely presenting what should be learned in different subjects at different grade levels. Time available for teaching and learning is an important resource (Hoardly, 2013). In South Africa there is not kidding disintegration of instructing time. It is prescribed that instructors hold an inspirational frame of mind towards educating and learning time to spare designated time (contact time). It is also advisable that the Department pay teachers for extra teaching classes.

5.5.4 Recommendation Four: Teaching and assessment activities

According to findings, teaching activities should be aligned with assessment activities to ensure that appropriate methods of assessment are utilised. It is also recommended that the CAPS document should specify the informal activities so as to maintain uniformity, standardisation and quality of informal activities in the prescribed curriculum, to avoid confusion among learners and teachers. Accounting teachers should have assistance when preparing common activities and assessment in their clusters. The Department should recommend Accounting textbooks that clearly present the topic of the cash-flow statement and ratios to both teachers and learners, to ensure consistency and meaningful teaching and activities. It is prescribed that more spotlight be laid on casual exercises since they comprise formal exercises, which permits knowledge into the subject for the learners.

5.5.5 Recommendation 5: Teaching role

The CAPS report might be explored so as to address the educators' job by expressing the sort of methodology the endorsed educational modules CAPS receives. It is important that teachers are provided with opportunities to reflect on their roles as teachers (Khoza, 2018). This may help them to understand their full roles. The Department should organise workshops to apprise teachers of their roles and responsibilities in the working world.

5.5.6 Recommendation Six: Resources

Most rural schools do not have adequate resources such as soft-ware and ideological-ware for effective teaching and learning of the cash-flow statement in Grade 12 Accounting CAPS. According to Khoza and Mpungose (2016), the use of ideological-ware is influenced by self-reflection. Hard-ware, soft-ware, and ideological-ware work hand-in-hand to display pertinent information so as to enhance teaching and learning. In the increasingly technological world, it is recommended that the Department ensure that all schools receive electricity and at least one computer is connected to the Internet. This will assist teachers to download helpful information and gain speedy communication between the school and Department officials. A functional retrieval policy should be implemented in schools to maintain procured textbooks (hard-ware) in order to avoid loss, and wear and tear of textbooks by learners. It is also recommended that the

CAPS designers review the CAPS document so as to address the need for ideological-ware resources in schools.

5.5.7 Recommendation Seven: Accessibility and location

Research results indicate that teachers find it difficult to access learners at any time because of financial constraints. The Department does not pay for extra teaching hours. There is a need for cottages, because nearby accommodation for teachers will enhance their performance. In addition to this, access to schools, including the good incentive of a rural allowance, can also increase employment of highly qualified teachers in rural schools. This could result in a positively implemented curriculum. Learners struggle to attend extra learning hours especially during poor climatic conditions. The Department should provide transport services which will use school time to transport both teachers and learners. Free sanitary towels should be provided for schoolgirls to minimise their absenteeism and offer more access to school. It is recommended that the Department revise the PPN in order to avoid overly large teacher-to-learner ratios in schools. It is difficult to control large numbers of learners in one classroom. The language barrier is an additional challenge. The medium of instruction is English, with most learners being first-language Zulu speakers in the locale examined. It is recommended that language teachers work hand-in-glove with content teachers because content relies greatly on language (English) to enhance teaching and learning.

5.6 Conclusion

Teachers' reflections on the teaching of the cash-flow statement in Grade 12 Accounting were explored. The objectives were met, and research questions were answered.

- Question 1: What are the teachers' reflections? Answer: Teacher's reflections may be found at the self, verbal, and written levels of reflection (Percy, 2006; van Manen, 1977).
- Question 2: Why do teachers reflect in particular ways? Answer: The teachers' teaching background rests upon their experiences of day-to-day or school knowledge, which is why they reflect more or less by means of verbal-reflections.

The empowerment of teachers in the Accounting curriculum has been hampered by too many changes in the short space of time. Teachers, as the primary enactors of the prescribed curriculum,

must bridge the gap between prescribed, enacted, and assessed curriculum. Teachers, as implementers, should be allowed to draw up Accounting policy in order to own it. This was witnessed when the teachers in this research study transformed during the second phase (stage) and were also able to reflect critically on all concepts underpinning their teaching practices. In addition, inadequate resources cause disturbances between prescribed and enacted curriculum, resulting in curriculum backlogs.

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ANNEXURES

ANNEXURE A- REFLECTIVE ACTIVITY

Full Name : _____

School name : _____

This Reflective Activity is for reflections of your of teaching of grade 12 Accounting CAPS. You may use various sources to complete this activity. Present your reflections by following the curricular spider web themes/questions as follows:

The questionnaires

1. Why do you have an interest in teaching of Cash flow statement successful in grade 12?
(rationale/vision)

2. What are the goals do you want to achieve on the teaching of Cash flow Statement in grade 12? (Goals)

3. What content are you teaching in the Cash Flow Statement? (content)

4. What teaching activities do you use in the teaching of Cash Flow Statement?(Teaching Activities)

5. How do you perceive your role when teaching Cash Flow Statement? (teachers role)

6. What technological resources do you use in the teaching of Cash Flow statement? (Resources).

7. Where and when do you teach Cash Flow Statement? (location and time)

8. How assessment is done in the teaching of Cash flow statement? (assessment)

9. Where do you teach the Cash flow statement? (Accessibility)

ANNEXURE B- ETHICAL CLEARANCE



5 October 2017

Mrs Lindiwe Nokuthula Mathunjwa 216077081
School of Education
Edgewood Campus

Dear Mrs Mathunjwa

Protocol reference number: **HSS/1198/017M**

Project title: **Teachers' reflections on the teaching of Cash flow and ratios in Accounting Grade 12 CAPS**

Full Approval – Expedited Application
In response to your application received 24 July 2017, the Humanities & Social Sciences Research Ethics Committee has considered the abovementioned application and the protocol has been granted **FULL APPROVAL**.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment /modification prior to its implementation. In case you have further queries, please quote the above reference number.

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

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

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

Yours faithfully

Dr Shamilla Naidoo (Deputy Chair)
Humanities & Social Sciences Research Ethics Committee

/pm

cc Supervisor: Mr Cedric Mpungose
cc Academic Leader Research: Dr SB Khoza
cc School Administrator: Ms Tyzer Khumalo

Humanities & Social Sciences Research Ethics Committee

Dr Shenuka Singh (Chair)

Westville Campus, Govan Mbeki Building

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Website: <http://ukzn.ac.za>

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ANNEXURE C: EDITOR'S REPORT

Christine Davis
5A Denys Reitz
Roosevelt Park
Tel: 0716850170
Email: christinem4c@gmail.com

Lindiwe Mathunjwa
University of KwaZulu-Natal
Durban
South Africa
3610

25 June 2019

To whom it may concern

Re: Thesis: Exploring Teachers' Reflections on the Teaching of The Cash-flow Statement in Grade 12 Accounting on Mashona Circuit, Mahlabathini CMC, in KwaZulu-Natal

This letter serves to confirm that I edited Lindiwe Mathunjwa's paper before submission.

No content was added and very little was changed by me during the process. Changes were limited to spelling and grammar, while content changes were identified and submitted to Mrs. Mathunjwa for review.

Please feel free to contact me should you have any further questions.



ANNEXURE D- LETTER FROM DOE



education

Department:
Education
PROVINCE OF KWAZULU-NATAL

Enquiries: CMC Coordinator

Tel: 035 873 7000

Ref: L N Mathunjwa

Mrs L N Mathunjwa
University of KwaZulu-Natal
School of Humanities
Edgewood Campus

Dear Madam

PERMISSION TO CONDUCT RESEARCH IN THE MAHLABATHINI CMC INSTITUTIONS

Your application to conduct research entitled: **“Exploring teachers’ reflections on the teaching of cash flow and ratios in Accounting grade 12, at Mahlabathini Circuit Management, at Mashona Circuit”**, is hereby approved.

The conditions of the approval are as follows:

1. The researcher will make all the arrangements concerning the research and interviews.
2. The researcher must ensure that educators and learning programme are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.
4. Learners, educators and institutions are not identifiable in any way from the results of the research.
5. Your research and interviews will be limited to the schools you have proposed and approved. Please note that principals, educators and Departmental officials are under no obligation to participate or assist you in your investigation.

Please note that your research will be limited to schools and institutions in KwaZulu-Natal Department of Education, Mahlabathini CMC.



ND MAVUSO
CMC-CO-ORDINATOR
Date: 01 July 2017



KWAZULU-NATAL DEPARTMENT OF EDUCATION
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ANNEXURE E- INFORMED CONSENT LETTER



UNIVERSITY OF
KWAZULU-NATAL
INYUVESI
YAKWAZULU-NATALI

Dear Participant

INFORMED CONSENT LETTER

I am Lindwe Nokuthula Mathunjwa a Masters student studying at the University of KwaZulu-Natal, Edgewood College campus, South Africa. I am interested in exploring teachers' reflections of cash flow and ratios in grade 12 at Mahlebathini Circuit Management, Mashona circuit. I have observed a decline in grade 12 Accounting learner performance. Therefore, I intended to explore and understand the teachers' reflections on the teaching of cash flow and ratios in accounting grade 12.

Please note that:

- Your confidentiality is guaranteed as your inputs will not be attributed to you in person but reported only as a population member opinion.
- The interview may last for about one hour and may be split depending on your preference.
- All information provided by you will not be used against you, and the generated data will be used for this research purposes only.
- The participant will not be limited on any benefit that the participants may receive on this research project.
- Data generated will be stored in a secured storage and destroyed after five years.
- You have a choice to participate, not to participate or stop participating in the research project, you will not be penalized for taking such an action.
- The participants are free to withdraw from the research at any time without any negative or undesirable consequences to themselves.
- Real names of the participants will not be used, but it will be symbols such as X,Y,Z that will be used to represent participants' names
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- If you are willing to be interviewed, please indicate (by ticking as applicable) whether or not you are willing to allow the interview to be recorded by the following equipment:

- Real names of the participants will not be used, but symbols such as A, B, C, D, and E will be used to represent your full name;
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- If you are willing to be interviewed, please indicate (by ticking as applicable) whether or not you are willing to allow the interview to be recorded by the following equipment:

| | willing | Not willing |
|------------------------|---------|-------------|
| Audio equipment | | |
| Photographic equipment | | |
| Video equipment | | |

I can be contacted at:

Email: 213527952@stu.ukzn.ac.za

Cell: +27604250382

My supervisor is Mr. CB Mpungose who is located at the University of Kwazulu Natal

School of Education and Curriculum studies

Contact details: mpungosec@ukzn.ac.za Phone number +2731 260 3671

Discipline Co-ordinator is Dr. Carol Bertram,

Curriculum Studies, School of Education,

Edgewood College, University of KwaZulu-Natal

(Tel) (033) 260 5349, Email: BertramC@ukzn.ac.za

You may also contact the Research Office through:

P. Mohun

HSSREC Research Office,

Tel: 031 260 4557 E-mail: mohunp@ukzn.ac.za

Thank you for your contribution to this research.

DECLARATION

I..... (Full names 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 I am at liberty to withdraw from the project at any time, should I so desire.

SIGNATURE OF PARTICIPANT

DATE

.....

.....

ANNEXURE F- TURNITIN REPORT

The screenshot displays the Turnitin Feedback Studio interface. The main document area shows the following text:

CHAPTER 1

1.1 Introduction

This study sought to explore teachers' reflections on the teaching of the cash-flow statement and ratios in Accounting for Grade 12 CAPS, from the teachers' perspectives of five rural secondary schools within the proximity of Mashona circuit at Mahlabathini Circuit Management Centre in Zululand district. Purposive sampling was used to identify these schools for their convenience to the researcher. This study provides three types of reflections on the teaching of the cash-flow statement and ratios, which contributes a larger percentage to the examination paper. The study implements the enacted curriculum and brings about the changes in terms of teaching these challenging topics.

The right-hand side of the interface features a 'Match Overview' panel with a total match rate of 13%. Below this, a list of sources is provided:

| Rank | Source | Match Percentage |
|------|-----------------------------------------------|------------------|
| 1 | Submitted to University... Student Paper | 9% |
| 2 | oms.education.gov.il Internet Source | 1% |
| 3 | www.oxford.co.za Internet Source | 1% |
| 4 | ialmblogblog.files.word... Internet Source | 1% |
| 5 | textarchive.ru Internet Source | 1% |
| 6 | Cedric Bheki Mpungos... Publication | 1% |

At the bottom of the interface, the status bar indicates 'Page: 1 of 107', 'Word Count: 35743', and 'Text-only Report'.