

**STRATEGIES USED BY ACCOUNTING TEACHERS TO TEACH
ACCOUNTING CONCEPTS IN GRADE 10: A CASE STUDY OF
ACCOUNTING TEACHERS IN PINETOWN DISTRICT**

BY

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DECLARATION

I, Nokuphiwa Felicia Hlongwane, declare that:


- This dissertation contains my own work. All sources that were used or quoted have been fully referenced accordingly.
- This dissertation has not been submitted for any degree or examination, at any other university.
- This dissertation does not contain any other person's data, pictures, graphs, diagrams, or other information, unless specifically acknowledged as being sourced from other person's work.

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As the candidate's supervisor, I agree / do not agree to the submission of this dissertation.

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DEDICATION

This dissertation is dedicated to my Grandmother, M.J HLONGWANE, a woman of extremely high values and standards. A woman who is uneducated but made sure her kids and her grandchildren go to school and become graduates. I lost my mother at a younger age but she made me believe in myself, she also helped me believe in a higher power which granted me the courage to explore an intelligent capacity within that I did not know existed. My Grandmother instilled a belief in me that anything is possible in this life, thus putting me on a route to be constant and to persevere in most difficult times. Grandmother, I am deeply and truly grateful! I could not have made it this far without you.

ABSTRACT

This study explored strategies used to teach Accounting concepts in Grade 10 in Pinetown district.

The study was driven by two research questions:

- What teaching strategies do Accounting teachers use to teach Accounting concepts in Grade 10 in Pinetown Education District? and
- How do Accounting teachers use these strategies to teach Accounting concepts in Grade 10 in Pinetown District?

A qualitative approach was employed along with the interpretivist paradigm to underpin the study. As a result, two instruments of data collection, focus group and semi-structured individual interviews, were used to explore the views of the five participants who were conveniently and purposively sampled. Participants for the study included five Grade 10 Accounting teachers from five schools. The study was framed using Shulman (1986)'s theory on teacher knowledge. Pedagogical Content Knowledge (PCK) is one of the components of teacher knowledge. The teacher needs to have knowledge of the content as well as of the learners being taught. Consequently, teacher knowledge emphasises enabling teachers to fulfill their primary role of teaching subject matter using suitable pedagogical ideologies and skills. The study focuses on the strategies teachers use to teach Accounting concepts in Grade 10. Data generated was analyzed thematically. The findings of the study revealed strategies teachers use to teach Accounting: the use of a conceptual approach as a point of departure in teaching Accounting; the use of explanation and ICT to introduce new concepts; the use of a relational approach in teaching accounting, and the use of written work to consolidate learning of new knowledge and learner involvement as a teaching approach.

LIST OF ACRONYMS

ACE: Advanced Certificate in Education

BCom: Bachelor of Commerce

BED: Bachelor of Education

CAPS: Curriculum Assessment and Policy Statement

DBE: Department of Basic Education

DoE: Department of Education

Dr: Debit

Cr: Credit

EMS: Economic and Management Sciences

FET: Further Education and Training

GAAP: Generally Accepted Accounting Principles

GET: General Education and Training

ICT: Information and Communication Technology

LTSM: Learning and Teaching Support Materials

NCS: National Curriculum Statement

OBE: Outcome Based Education

PCK: Pedagogical Content Knowledge

SMT: School Management Team

UKZN: University of KwaZulu-Natal

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CHAPTER ONE

INTRODUCTION AND OVERVIEW

1.1 INTRODUCTION

The purpose of this study was to explore the strategies used by Accounting teachers to teach Accounting concepts in Grade 10 in Pinetown District. The objective of the study was to explore what teaching strategies used by Accounting teachers to teach Accounting concepts in Grade 10 in Pinetown Education District, and how Accounting teachers use these strategies to teach Accounting concepts in Grade 10. This chapter highlights the background and rationale of the study. It further describes the research problem and presents the research questions and the objectives of the study. The chapter goes on to discuss the overview of the methodology and design of the study. It concludes by the presentation of chapter divisions.

1.2 BRIEF MOTIVATION/BACKGROUND

There has been a huge transformation in the South African education system after 1994, since South Africa has become a democratic country (Mondise, 2017). The change has affected the countries' education system in terms of curriculum and its implementation. These changes in the education system are evident in the recurring curriculum changes from the NATED 550 to the National Curriculum Statement (NCS) and the current one, which is the Curriculum and Assessment Policy Statement (CAPS) (Golightly & van der Westhuizen, 2017). These curriculum changes were also apparent in Accounting. Prior to the implementation of the (NCS) and the CAPS in the Further Education and Training (FET) band (Grade 10-12), Accounting was mainly regarded as book-keeping (Ngwenya, 2012). Consequently, most teachers viewed knowledge of the art of recording as a major aim of the subject Accounting (Barac & du Plessis, 2014). The major transformation in Accounting is that the subject focuses on the analysis and interpretation of financial information with the aim of solving financial problems. Hence in the CAPS the subject Accounting is regarded as a discipline of communicating financial information for the making of appropriate financial decision (DBE, 2011). Learners are required to engage with scenarios and analyse and interpret the financial information. Therefore, this requires the understanding of the Accounting concepts which are viewed as the starting point in the teaching and learning of

Accounting (Letshwele, 2014; Myers, 2016; Ngwenya, 2019). As a result, one of the objectives in the Accounting CAPS for Grade 10 is that learners should be able to understand the important Accounting concepts. Concepts for almost all topics that are taught in the preceding grades are introduced in Grade 10. This implies that Accounting demands teachers to use the conceptual approach in order to develop the learners' critical thinking ability (Smith & Roman, 2001). Emphasis on understanding of the concepts as the point of departure in teaching Accounting came with its various consequences for adjusting teaching and assessment practices (Wylie & Iyon, 2015).

Accounting teachers need expertise in preparing and teaching unique concepts prevalent in understanding, especially unfamiliar topics. Therefore, the teaching of Accounting requires teachers to have a deep understanding of different teaching approaches to be able to assist learners to make sense of Accounting concepts. According to Booth and Black (2003), teaching strategies that are being used to teach have a huge impact in the student's learning. Magdziars (2016) shares the common view that students often struggle to analyse and interpret financial information due to lack of thorough knowledge and understanding of the concepts. Ngwenya (2016) comments that Accounting learners need to develop a strong conceptual base to equip them with analytical skills. It is important that aspects of Accounting like understanding of basic financial concepts be introduced and taught effectively for learners to be able to solve financial problems. Coetzee (2016) states that Accounting is categorised in three branches which are Financial Accounting, Managerial Accounting and Cost Accounting. Moreover, Diseko and Modiba (2016) mention that Accounting gives a background understanding of the conditions and activities of a business.

Teachers struggle to teach basic concepts, which leads to a high failure rate in Accounting and a decrease in learner enrolment in Accounting as a subject (Tshiovhe¹, Monobe, & Mulaudzi, 2018). It is evident from literature that one of the factors that contributes to poor performance in Accounting is inadequate understanding of the basic concepts as they are not properly taught and assessed by teachers (Ngwenya, 2012). On the other hand, Parveen, Yousuf and Mustafa (2017) articulate that a properly planned method of teaching could make an active classroom that can lead to good understanding of concepts by the learners as well as acquiring of new information. Given that context, I believe that the ability to analyse and interpret financial information and financial

problems depends on thorough understanding of Accounting concepts. This can only be assured by using appropriate teaching strategies. Hence, the purpose of the study was to explore the strategies used by teachers to teach Accounting concepts in Grade 10.

1.3 RATIONALE OF THE STUDY

The interest to conduct the study emanated from my experience as a learner and an Accounting teacher. While I was a learner, I noticed that teachers often neglected the teaching of basic concepts of Accounting which form part of the background knowledge to learners. We were only introduced to the recordings of journals, ledger accounts and preparation of financial statements without being inducted into the discipline concepts that inform the application. Over and above that, as learners we were expected to be able to interpret and analyse financial statements of Accounting without the actual understanding of concepts. Teachers neglected the use of conceptual approach or give learners assessment which develops conceptual understanding of Accounting concepts.

According to the Accounting curriculum, most of the Accounting concepts are introduced in Grade 10. From my experience, teachers did not focus on teaching the concepts of Accounting rather they focused on the procedural approach of recording and preparing accounts. I have observed that practically, teachers often did not use strategies which would develop learners critically thinking and problem-solving skills from schools. However, they are required to be creative and solve problems when they write their examination. This encouraged learners to memorize the financial statement due to lack of understanding the background information. Evident to that there is a need for the understanding of Accounting concepts which will eventually help learners develop critical thinking and problem-solving skills.

Furthermore, as a teacher the Accounting diagnostic report from the Department of Basic Education (2019) showed the key recommendations in terms of what had been observed from learners performance on 2015 to 2019. In fact, the diagnostic report from 2013 to 2019 outlined the same problem of the learners' lack of understanding of Accounting concepts. One of those recommendations was that teachers should ensure that learners understand subject terminology and definitions. As a teacher, my school had a different teacher teaching Grade 10 and I was

teaching grade 11 and 12. When I started teaching Grade 11 the first time, I had to teach and clarify Accounting basic concepts before proceeding to the application. While in several topics taught in previous grades, concepts are introduced in Grade 10, Grade 11 and 12 however learners seem to have knowledge gap of Accounting concepts which made it difficult for them to apply knowledge.

Through examining literature, it is revealed that studies that have explored the notion of teaching strategies have largely been conducted in other subjects (Abraham, 2006; Nkosi, 2014; Diseko & Modiba, 2016). However, research shows that there is dearth of literature in Accounting, especially on how teachers teach Accounting basic concepts in Grade 10 (Coetzee, 2016; Mondise, 2017; Ngwenya, 2012). This study offered a unique dimension in that its focus is on the teaching strategies teachers use to teach Accounting concepts in Grade 10.

1.4 PROBLEM STATEMENT OF THE STUDY

The development in the Accounting curriculum has resulted in major changes in the subject. Namely changes on the teaching approach used to teach Accounting as well as assessment given to learners. In spite of that, Ngwenya (2019) and Diseko and Modiba (2016) also mentioned that basic concepts of Accounting act as a foundation of the basic rules and principles which help learners to record business transactions and prepare accounts and analyse financial problems. Evident to that is the Accounting curriculum which emphasises the conceptual and problem-solving approach in learning Accounting to learners in every start of each topic. Research shows that Accounting teachers pay less attention to the teaching of Accounting basic concepts (Diseko, 2016; Modiba, 2016; Ngwenya, 2016).

However, teachers are expected to work according to the new developments which affect learner's performance in Accounting as a subject. This results in some teachers who are unable to teach using the expected approach. If learners lack understanding of the basic concepts of Accounting, they end up unable to record and interpret financial statements of Accounting (Ngwenya, 2012). This means that learners will not be able to make sense of the financial information if they do not understand concepts. However, teachers focused more on teaching recording of transactions without teaching the basic concepts of Accounting. This often stimulates rote learning which leads to challenges in analysing of unfamiliar financial problems. Teachers' teaching strategies can affect

leaners' understanding of new concepts and ultimately their performance. It was therefore important to explore teaching strategies used by teachers in teaching Accounting concepts.

1.5 PURPOSE AND FOCUS OF THE STUDY

The purpose of the study was to explore teaching strategies used by Accounting teachers to teach Accounting concepts in Grade 10.

1.6 SIGNIFICANCE OF THE STUDY

According to Woodwall (2012), the aim of doing a research is to find more new knowledge and to expand to the existing body of knowledge. The study also offered strategies on how teachers should teach Accounting concepts and understand their importance in building Accounting knowledge to learners. The study is expected to be of benefit to professional teachers, especially Accounting teachers. Apart from benefiting teachers, the educational leaders, the Department of Basic Education, specifically the subject advisors of the Accounting subject will be aware of the teaching strategies that teachers should use in teaching Accounting effectively. In the light of the above rationale and the significance of the study, the study hoped to improve the knowledge that is already known and fill the gap on the Accounting research context. By filling the gap, it will drive people's attention to the importance of teaching and researching about Accounting concepts.

The study is significant in that as an Accounting teacher it will improve my knowledge and understanding of the teaching of Accounting practices and theory in Grade 10. Additionally, the study gave me an opportunity to understand how to approach the teaching of Accounting in Grade 10 when am given a chance to teach them.

1.7 LOCATION OF THE STUDY

The study was conducted in five secondary schools in Pinetown Education District, KwaZulu-Natal. These are public secondary schools in Clermont area.

1.8 OBJECTIVES OF THE STUDY

In the light of the problem formulated and the significance of the study, the study aimed at achieving the following objectives:

- To explore the teaching strategies Accounting teachers, use to teach Accounting concepts in Grade 10 in Pinetown Education District.
- To explore how Accounting teachers, use these strategies to teach Accounting concepts in Grade 10 in Pinetown Education District.

1.10 RESEARCH QUESTIONS

In view of the objectives of the study highlighted above, the following key research questions were explored:

- What teaching strategies do Accounting teachers use to teach Accounting concepts in Grade 10 in Pinetown District?
- How do Accounting teachers use these teaching strategies to teach Accounting concepts in Grade 10 in Pinetown District?

1.11 OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY

This section provides an overview of methodology and research design of the study. It will provide a brief description of the research paradigm, approach, strategy, sampling, data analysis and data generation methods.

1.11.1 Research paradigm

A paradigm reflects a worldview that explains what is appropriate to research about and how should it be conducted (Clark, Flewitt, Hammersley, & Robb, 2014). The most prominent paradigm used are critical, interpretive, and post-positivism paradigms. This study used the interpretive research paradigm because the aim was to explore strategies used by Accounting teachers to teach Accounting concepts to Grade 10 learners. The interpretive paradigm is founded on the principle that human beings create meaning in their worlds and the meaning is created as a result of communication with others (Gichuru, 2017).

According to Nicotera and Field (2019), ontologically, the interpretive paradigm believes that there are multiple realities. It means that interpretive paradigm seeks to understand the practices that are happening in real life situations. In relation to that, teachers were required to explain how they teach these basic concepts of Accounting in their classrooms. This reveals an understanding of the teachers' personal experience in teaching Accounting Grade 10 to the researcher. Nicotera and Field (2019) states that interpretive paradigm pursues the understanding of the world as it is affected by different personal experiences of individuals. It enabled the researcher to capture the lived experiences of teachers from their own perspective.

1.11.2 Research approach

In this study, a qualitative research approach was adopted to explore the ways in which teachers teach basic concepts to Accounting learners in Grade 10. Ravitch and Carl (2020) explains that qualitative research is required when the actual data will be answering the research questions and when the kind of information required is based on beliefs, attitudes, and preferences. Qualitative researchers specialise in exploring, discovering, understand and construct meaning through participants (Ravitch & Carl, 2020). In the study, participants were required to discuss and explain their strategies they use to teach the concepts of Accounting when teaching learners in Grade 10. The study seeks to explore how Accounting teachers use these strategies to teach Accounting concepts in Grade 10. Furthermore, Mason (2017) states that qualitative research seek to understand different perspectives and how they make meaning of them. Similarly, the aim of this study was to gain understanding from teachers' experiences and strategies used in teaching Accounting concepts.

1.11.3 Research strategy

This study used a case study as the suitable research strategy for this research. Wilson and Practice (2016) define case study as a way of finding information within its real-life circumstances by answering the "how" and "why" questions based on the interest of the study. For this study, the case was the way Accounting teachers teach basic concept. However, Alpi and Evans (2019) explain case study as an instrument used to examine on one case of its contexts and the author stated that a case study is formulated to describe what is happening in a certain situation. Teachers were required to explain their strategies they use to teach concepts of Accounting and how do they

use them in teaching Accounting learners in their schools. A case study also allowed the researcher to get detailed knowledge about teachers' thoughts on Accounting basic concepts. This study was interviewing Accounting teachers about their strategies of teaching concepts of Accounting in Grade 10, case study helped to rich mixed emotions.

1.11.4 SAMPLING

Purposive and convenience sampling was used in this study. Adukaite, van Zyl, Cantoni, and Education (2016) state that convenience sampling is the type where the targeted participants are easily accessible, or they are more willing to participate in the study. On the other hand, purposive sampling is the type where the participants are selected by choice might be the qualities that those participants have.

In this study, five secondary schools were chosen to participate in the study. This is because they were easily accessible to the researcher and willing to participate. The schools were selected because they offer Accounting. However, it was dependent on the school's willingness to participate on the study. Five teachers from these secondary schools were selected because they teach Accounting in Grade 10. The selection was used to choose Grade 10 Accounting teachers. These teachers were chosen because they are knowledgeable about teaching Accounting in Grade 10.

1.11.5 DATA GENERATION METHOD

In terms of data generation method, the study used semi-structured, face-to-face interviews and focus group discussions. These were conducted through WhatsApp due to Covid-19 restrictions. The study aimed at finding out from the teachers in schools the strategies they use and how they use them in teaching Accounting concepts to Grade 10 learners. Semi-structured type of interviews were used and there was no strict list of questions. Baillie (2019) states that interviews are normally used as a data collection method and mostly in a qualitative study. More open-ended questions were asked, allowing for a discussion with the teachers rather than a straightforward question and answer route. In a semi-structured interview, the researcher would have prepared some question or topics but also allow the participant to discuss further and that result in powerful data from their

perspectives (Baillie, 2019). One interview for each teacher was held and the purpose was to find out knowledge and information and what a person thinks (Bertram, 2014). Furthermore, these interviews were recorded to capture all information supplied by the participants verbatim.

1.11.6 DATA ANALYSIS

The generated data from interviews and focus group discussion methods was analyzed qualitatively using content analysis. Content analysis it is where a coding planning of data expressions can be developed, and this can be done by relating to research questions asked (Fry, Curtis, Considine, & Shaban, 2017). In this study, the data was transcribed from the audio tape into written form and in relation to content analyses it includes creating meaning from the provided information by teachers of the schools. Furthermore, information was analysed in a way that answers the research questions of how teachers teach basic concepts of Accounting in Grade 10 and why they teach the way they do.

1.12 CHAPTER DIVISIONS

This study has five chapters which are organized as follows:

Chapter One

This chapter provides an introduction, the background and rationale, a brief description of the methodological approach and the conceptual framework employed in this study. The critical questions that the research aims to answer, and the layout of the study is also given.

Chapter Two

This chapter provides the literature review relevant to the study. It addresses the nature of Accounting with the curriculum changes of the subject, the Accounting concepts, teaching of Accounting concepts, as well as the teaching strategies used in teaching Accounting. The theoretical framework explains in detail the pedagogical content knowledge theory that is adopted by the study, and how this theory is deemed relevant for this study.

Chapter Three

This chapter provides the research methodology, describing and justifying the research design that is used, and the selection of the participants. It describes the research paradigm, and the research and data analysis methods. Issues of trustworthiness, ethical considerations, and the limitations of this study are presented, along with gaining access.

Chapter Four

Chapter Four presents the background of the participants, followed by the findings and analysis of data collected from the participants to answer the two research questions.

Chapter Five

This chapter provides a summary of the study, discussion of findings, recommendations, and the conclusion of the research.

1.13 CONCLUSION

In this chapter, the study was introduced. The chapter provided the background, the research questions, and the rationale, with the methodological approach, and the chapter divisions. The next chapter presents an overview of the literature review essential to this study.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 INTRODUCTION

The previous chapter presented an orientation of the study that was undertaken. This current chapter has two sections and the first one represents an in-depth literature review, critically viewing available research on the Strategies used to teaching of Accounting concepts in Grade 10. Also, it offers a description of the theoretical framework used for this study. I attempt to explore, firstly, the strategies used by Accounting teachers to teach Accounting concepts to learners. The second aim of this study is to describe how do they use those strategies in teaching Accounting concepts. The literature review will explain in detail the nature of Accounting and the curriculum changes in the subject, the Accounting concepts, the teaching of Accounting concepts as well as the teaching strategies used in teaching Accounting. The theoretical framework will explain in detail the pedagogical content knowledge theory that is adopted by the study and explains how this theory is deemed relevant for this study.

2.2 NATURE OF ACCOUNTING

Accounting as a subject emphasises the processes, evaluating performance and conveying of financial information about the economic sector. It also deals with ensuring that ethical procedures, transparency, and accountability are followed (Ngwenya, 2012). The development of Accounting was enhanced by an increase in the business of trade years ago, which made the teaching and learning of Accounting essential (Schreuder, 2014). Accounting has three different fields, namely, financial, managerial accounting and auditing (Department of Education, 2011). Financial Accounting contains the preparation of financial statements existing in a business for public use. Stockholders, suppliers, banks, employees, government agencies, business owners, and other stakeholders are illustrations of those people interested in getting such information for decision-making purposes (Schroeder, Clark, & Cathey, 2019). Managerial Accounting focuses on the internal performance of the business which managers use to amount the success or failure of its business and if the business is fulfilling its goals. Auditing deals with investigating the companies or individuals financial records to check whether they are according to the rules and

regulations of the organizations (Velentzas, Broni, & Skolidis, 2017). However, the curriculum emphasises the teaching of Accounting in all three fields because of the inter-relationships among them. Furthermore, the accounting learning programme was developed with the idea of enabling accounting learners to acquire critical, analysing and organising skills (Ngwenya, 2012).

Consequently, Mohammed (2011) researched Financial Accounting and states that there are many factors that affect a teacher's way of teaching for classroom instruction. This includes cost, preparation time, knowledge of the method, nature of the subject matter, curriculum prescription and research recommendations on the pattern of the learning experience. Lesson preparation is vital in Accounting and should always be done as it affects the way a teacher teaches in the classroom and has different methods that are appropriate for the subject (Mohammed 2011).

The swift changes in Accounting have led to different ways to approach Accounting in the past years (Ngwenya, 2012). The shift from Outcomes Based Education (OBE) to the Curriculum Assessment Policy Statement (CAPS) brought changes in Accounting. The development of the double entry system in book-keeping was formulated by Luca Pacioli in 1494; as a result, Accounting was in demand and introduced to higher education institutions and schools. In South Africa, since 1994, the education system has had many changes and challenges which expect teachers to adapt and move at the right pace (Tarling & Ng'ambi, 2016). Moving away from the procedural approach to the conceptualization approach also affected Accounting as a subject (Qhosola, 2015). However, professional development provides teachers with the support needed to guide them through pedagogical changes (Schreuder, 2014). The South African Council for Educators (SACE) specifies that teachers should implement an active learning environment; however, Accounting classes do not reflect such practice (Qhosola, 2015). Learners are commonly exposed to memorizing the curriculum content instead of understanding the content.

2.2.1 Curriculum changes:

The implementation of Outcomes Based Education (OBE) taught learners to memorize the content; however, the implementation of Curriculum Assessment Policy Statement (CAPS) required learners to understand to be able to analyse and interpret the information taught (Qhosola, 2015). The changes in the Accounting curriculum also had an impact on how Accounting is studied

and taught. These fluctuations began in Economics and Management Science (EMS) in the General Education and Training (GET) phase, where the basis of Accounting takes place. Specifically, this section will look at the changes of Curriculum in Grades 10 which affected the teaching of Accounting concepts. The National Curriculum Statement (NCS) analyses showed that there was a content overload. However, Ngwenya and Hall (2014) states that the CAPS documents have tried to sort out the issue of content overload by shifting of topics to all FET Grades.

The topic of Depreciation moves from Grade 11 to Grade 10, with an exchange of two topics which were added is recording to control accounts and interpretation of financial statement. The theory on financial as opposed to managerial Accounting were excluded. However, having all these changes, research revealed that, made Accounting theoretical, although the deviations and the movements of topics to Grade 10 and 11 will assist learners to gain a basic foundation of information for Accounting going forward to Grade 12 (Ngwenya & Hall, 2014). As a result, teachers found it difficult to assimilate all these changes to their teaching strategies to teach learners according to the current curriculum which emphasises the understanding of Accounting basic concepts (Ngwenya & Hall, 2014).

2.3 ACCOUNTING CONCEPTS

Murphy (2004) explains the word ‘concept’ as relevant because it represents our knowledge of the types of things in the world and to be able to understand different areas. Thus, Diseko and Modiba (2016) explain that Accounting concepts mean the basic theories, rules and beliefs which work as the foundation on recording of business transactions and preparing accounts. Accounting uses its own unique language of business. The understanding of Accounting concepts is essential to be able to communicate its information to those interested in Accounting (Ngwenya, 2012).

Ngwenya (2012) talks about different ways of explaining Accounting as the language of business:

- Accounting customs are a set of signs which carry a certain meaning. For instance, *Dr* (debit) and *Cr* (credit) are signs which are exclusive to Accounting and indicate writing on the left hand and right-hand side of the account.
- Accounting language is organized with fixed rules – it can be for sentence structure or procedure.

- Accounting applies rules of manipulation of symbols to convey meaning which is different to the business environment.
- Accounting as the language of business communicates financial data to interested people. The users of this business language must know the language used, rules and conventions to understand.

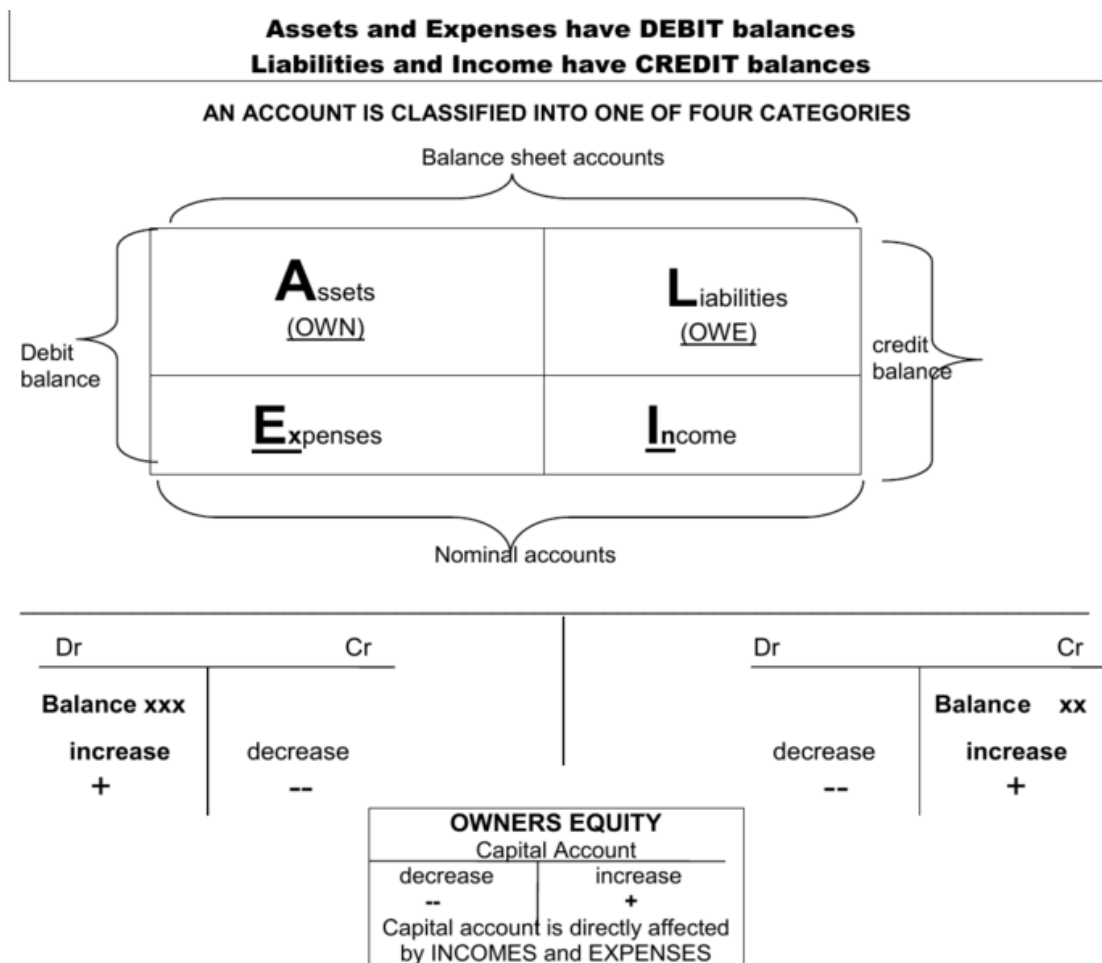


Figure 1: The Accounting equation consist of 3 elements - Assets, Liabilities and Owners Equity.

By referring to Accounting concepts, we mean the fundamental concepts commonly used in Accounting such as Assets, expenses, Owners Equity, balance sheet, double entry principle, revenue, as well as the liability concept (Albrecht, Stice, Stice, & Swain, 2007). Utmost the double

entry principle is the backbone of understanding Accounting since it gives a clear explanation of the *Dr* and *Cr* signs used (Tshiovhe¹ et al., 2018). Thus, Assets, Liability and Owners' Equity are the elements of the Accounting equation because it is the foundation of the double-entry Accounting system. Also, the Accounting equation shows in a business's balance sheet, in the total of all the business's liabilities and shareholder's equity (Albrecht, Stice, Stice, & Swain, 2007). These concepts form the basics of understanding Accounting and teachers should ensure its understanding in Grade 10 before a learner could proceed to other Grades. On the other hand, Accounting deals with the recording of transactions that are expressed in terms of money, which means that the understanding of concepts like expenses, revenue and liabilities is essential.

The Economic and Management Sciences (EMS) was implemented in Grade 8 and 9 with the aim of introducing Accounting and Accounting concepts to learners (Coetzee, 2016). Coetzee (2016) continued to explain that in Grade 10, the curriculum continues to emphasise the teaching and learning of Accounting concepts. Diseko and Modiba, (2016) state that if learners can understand the main concepts of basic Accounting principles and practices, they can grasp financial transactions and how to analyse and interpret financial statements. However, there is an absence of a proper preparation at school level in Accounting.

2.4 TEACHING ACCOUNTING

According to the Department of Basic Education (DBE, 2011), teaching Accounting has not been an easy route for most teachers which is shown by the lower pass rate over the past years. The teachers teaching Accounting must be provided with endless support from various stakeholders involved such as subject heads, heads of department, school management teams and subject advisors. Teacher developments are essential and meaningful processes, greatly enhancing the teaching and learning process. This allows for success in the teaching and learning of Accounting (Makovec, 2018). Consequently, Ngwenya and Hall (2014) also feel that teacher development is important in the teaching and learning of Accounting, where teachers are constantly empowered and kept up to date with current teaching methodologies including content knowledge. This is in favor of the teacher's role of becoming a lifelong learner.

Ngwenya (2012) talks about corporative learning as a good teaching method in making learners understand Accounting. It is mentioned that when learners work together and interact with their peers and teachers, they can give feedback to each other by explaining and discussing various responses. This improves learners' understanding and critical thinking skills. As a result, peers are working within each other's zones of proximal development, and they often afford representations for each other, leading to some more advanced thinking (Vygotsky, 1978). Edmond and Tiggeman (2009) talk about the collaborative learning and mention that learners need to be exposed to working in groups and teachers should also take part in the formation of those groups. This involves giving groups management roles, for example, appointing a group leader, encourager, task master or cheerleader.

According to Letshwene (2014), question and answer is the appropriate teaching strategy for Accounting because it develops the involvement of the teacher and the learner. Accounting is a subject where learners need to communicate continuously with the teacher especially at the beginning of a new chapter, to understand and master the concepts (Letshwene, 2014). The question and answer method works well in trying to keep learners focused and concentrating in class. However, teachers should be cautious not to embarrass the learners if they could not answer the questions asked.

According to Ngwenya (2014), research done on teachers' understanding and practices in Accounting, revealed that practising Accounting is essential and should be done. Teachers indicated that Accounting need frequent practice to master it. Teachers should give more exercises to learners to practise and identify their understanding of the new knowledge. Lastly, Edmond and Tiggeman (2009) emphasise that learners should learn by doing which means practising what is taught' this should be a daily activity in Accounting classrooms.

According to Adler and Davis (2006), teachers face challenges of curriculum expectations and learners' knowledge at the level at which they are teaching. Some secondary schools still have challenges of learners who have never had an opportunity to learn Accounting from the previous grades or even in Grade 9 EMS. This makes the teaching of Accounting harder since teachers should be Accountable for their teachings in a form of results (Parvaiz, 2017). My view is that

Accounting teachers face these situations in the classroom, where they end up using different languages in teaching the subject.

The Accounting Learning Programme emphasises that the subject of Accounting was developed with a sight to learners obtaining critical thinking, communicating, analysing, interpreting and organising skills (DBE, 2011). For learners to acquire those skills, teachers should give learners an opportunity to practise them and be involved in active learning programmes, which means they should teach learners to be critical thinkers, to communicate, analyse, interpret and organize financial information (Ngwenya, 2012). Diseko and Modiba (2016) state that learners' understanding of basic concepts will enable them to have desire to practise Accounting and master it. However, Accounting must be practised on a consistent basis, and the basics of Accounting must be understood correctly before a learner can effectively adjust to Grade 10 Accounting (Coetzee, 2016).

Mondise (2016) talks about the lack of training for pedagogical content knowledge of Accounting teachers to deliver a clearly and orderly lessons of basic concepts. However, according to the DBE and testing programmes like Southern and East Africa Consortium for Monitoring Educational Quality (SACMEQ), it has been confirmed that teachers often lack the subject knowledge (Mondise, 2016). This affects the teaching of the subject according to its appropriate content, theories and concepts. Koehler and Mishra (2009) also highlighted that it is of important for teachers to have deep knowledge of the subject taught to allow teachers to teach accordingly. Accounting teachers without content knowledge may deliver incorrect information to learners and misconceptions of the content area may occur. Additionally, Mondise (2016) recommended that teachers should get used to networking with other teachers from other school to improving their teaching of the subject.

Koehler et al. (2009) share the common view about the importance of content knowledge by the subject teachers to teach the appropriate information to learners. Teachers who understand the basic theories of the discipline will possibly have knowledge of how to deliver the content to learners. Application of any changes in the curriculum depends on classroom teachers which needs an alteration in their understanding of the subject's content (Ngwenya, 2012). Hence, subject-

content knowledge involves knowledge of facts, concepts, procedures, and the relationships between them (Mondise, 2016). Teachers' knowledge of the subject content can result in learners' good understanding of basic concepts in the subject (Koehler et al., 2009). Furthermore, the teacher with good content knowledge may teach learners the best procedure to use in learning the subject and mastering it (Mondise, 2016).

Motshekga (2009, p.43) explains that "In teaching the Accounting Equation ($A = L + O$) learners should first know the following:

- What is an Asset
- What is a liability
- What is an expense
- What is an income
- What is owners' equity

He provides the following responses:

- Assets: Include everything a corporation owns or everything that is due to it.
- Liabilities: What your business owes creditors.
- Owner's equity: The amount of money the shareholders have invested in the business.
- Expense: An outflow of money to another person or group to pay for an item or service, or for a category of costs.
- Income: Refers to consumption opportunity gained by an entity within a specified time frame, which is generally expressed in monetary terms".

Thus, emphasis on such concepts is vital when teaching learners Accounting.

2.5 TEACHING STRATEGIES USED IN TEACHING ACCOUNTING

Christie (2008) explains that teachers are negotiators of meaning and they should have strategic ways to use in transferring knowledge and making sure that it is understood. Teaching strategies means having different methods to use to deliver the content in achieving learning. According to Williams (2002), it is the collaboration between subject topic and methods of teaching used. However, teachers have different learning experiences of their own and they have a wide range of

material they use according to their own interest. The teaching procedure needs teachers to "transform" their subject matter knowledge for the objective of teaching environmental literacy themes (Shulman, 1986). Consequently, they tend to find various ways to represent the information as similes, examples, problems, demonstrations, and classroom activities. Teachers must ensure that learners are kept part of their learning process. Therefore, it is vital for teachers to choose strategies that are suitable for their own lesson for learning (Shulman, 1986). However, Dlamini (2016) states that there are two key groups into which teaching theories can be classified: teacher-centred and learner-centred strategies.

2.5.1 Teacher-centered strategies

Le Donné, Fraser, and Bousquet (2016) talk about Cognitive activation as practices used to challenge learners' thinking and problem-solving skills. The teacher-centred approach is defined as a practice that relies on a teacher's ability to deliver clear and orderly lessons (Le Donné et al., 2016). It is generally recognized that teaching strategies are complex; how well they work depends on the context in which they are applied and there is no single strategy that can guarantee better learner outcomes (Abraham, 2006). Thus, research has shown that several teaching strategies can be used in teaching Accounting and a teacher should have the ability to be actively involve through learners learning process (Marzano, 2003). Le Donné et al. (2016) agree on the idea that teachers' lessons should be clearly framed and produced properly and should incorporate teachers as an influence on the learners' education result. Ahmed (2013) declared that in teacher-centred learning, learners are prohibited from educational growth. Chen (2014) stated that the main features of teacher-centred learning and instruction are:

- Teacher leads the learning process.
- Strategies of teaching are well explained and chosen based on the domain and learning objectives.
- Environment of learning is properly structured and sequenced.
- Goals and objectives are set by the teacher.
- Assessment is aligned to the goals and objectives and conducted at the end of instruction.

The teacher-centred approach implements what is called a top-down approach, where learning occurs when knowledge is passed down from the teacher to the learner (Ku, Ho, Hau, & Lai, 2014). Dlamini (2016) notes direct instruction is a strategy where the teacher stands in front of the class

and delivers the content and that in most schools, they still use this method especial for subjects like Mathematics and Accounting. There is a direct movement of information from the teacher to the learners where assessments like tests and class activities are done to measure the level of understanding of learners. However, critics revealed that direct instruction is regarded as a traditional teaching strategy and also does not adapt to the fact that when learners come to school, they are not empty vessels, but have some knowledge from home; teachers can possibly build on this knowledge and it becomes relevant to the classroom situation (Dlamini, 2016). It has been noted that traditional strategies are ineffective but only prevent learners from using they own problem solving skills and analytical skills.

However, Hanushek, Machin, and Woessmann (2016) noted that most of the teachers in the research conducted from Brazil are trying to use different teaching methods, but that there are barriers such as lack of time to use them, working conditions and compensation. On the other hand, Abraham (2006) states the importance of researching current practices on how we teach Accounting as a subject in order to develop learners' skills in learning; this can only be achieved by having various strategies to use. Besides, the teacher who uses appropriate teaching strategies to evaluate these developments can guide learners' development through imagination, flexibility, and adaptive skills, and by starting with the basic concepts of Accounting (Abraham, 2006). Research conducted from eight countries (Le Donne et al., 2016) states that the analysis of mathematics teachers' classroom practices has shown three teaching strategies used, active learning, cognitive activation, and teacher-directed instruction. Consequently, in Accounting these strategies can change the teaching and learning process to achieve good results, as learners will be challenged and learn to be critical thinkers. Although assessments are regarded as part of the curriculum plan, learners' understanding of the content taught can be identified through assessment, which is why assessment can be regarded as a strategy one can use to teach.

2.5.2 Examples of teacher -centred teaching strategies

According to Dlamini (2016), the teacher-centred method is where a teacher is the only director on instruction in the classroom. The following examples of teacher centered strategies were identified as the ones mostly used:

2.5.2.1. Lecture method

The approaches to teaching which are traditional like the lecture method, are commonly used in education. Khalid and Azeem (2012) said that the lecture method does not consider learners and their level of understanding. However, Marmah (2014) states that the lecture method as a teaching method where a teacher only speaks continuously to a group of learners on a subject. It covers the context and learners senselessly must memorize the content. It does not consider learners as innovative thinkers and participants in the creative part of learning. In the process of teaching and learning, instruction often remains unilateral, which becomes an orthodox activity.

2.5.2.2 Demonstrations

Demonstrations to learners, for example, include the accounting equation by using 3 jars. The jars are labelled A for Assets, L for Liabilities and E for Owner's Equity. The jar labelled E is full of water and then poured into the jar marked A, for learners to realize that assets are obtained from owner's equity. Then the jar labelled L is filled clarifying to learners that the owner can borrow funds from others to invest in assets. This can then be further explained that at any one time, Assets must always be equal to Liabilities and Owner's equity. This activity will maintain learners' interest and enhance their understanding of the lesson (Kwarteng, 2013).

2.5.2.3 Teachers' reflection

This approach to teaching accounting develops accounting teachers' professionalism and teaching standards as it allows a critical and organized self-assessment so that if expectations are not met, alterations could be introduced following instructional intercourse. However, teachers who use the self-reflective approach need to show willingness in self-assessment and development (Jayaprakash, 2005).

2.5.3 Learner-centred strategies

White et al. (2016) define active learning as an approach that engages learners in their learning process where they can have discussions, group work, co-operation, reflection, and the necessary support to foster these activities play a central role. Qhosola (2015) states that learning to teach Accounting is not about having many tricks for general teaching strategies but about finding complex ways to solve problems in practice. She further explains that teaching accounting requires

a teacher not to only know answers of the content, but also certain procedures used and explanations of concepts to engage learners (Qhosola, 2015).

Kwarteng (2013) talks about collaborative learning where in Accounting, stating that classrooms are begging to change in a way how accounting is taught, shifting from the traditional way of teaching to a more active and team learning strategy. Kwarteng (2013) state that this change is because of two reasons, one of which was enforced by changes in the curriculum which require teachers to engage learners more in the learning process. These changes emphasise that:

- The learner should be an active participant in the learning process;
- The learner should be taught to recognize and solve unstructured problems that require the use of multiple information sources;
- The learner should learn by doing;
- The learner should learn to work in group, and
- The learner should be taught the creative use of technology (Saunders & Christopher, 2003).

Therefore, the author recommended that teachers should let learners be active in the classroom and should teach them to be creative enough to use available resources and information in solving Accounting problems. Even when learners are taught how to work together, they get to understand the basis of Accounting properly from one another in their own language.

On the other hand, Bada and Olusegun (2015) explain that engaging learners plays a huge role in enforcing learner-centred approach because teachers are encouraged to consider learners' prior knowledge then assimilate new information towards what they already know. In Ngwenya (2020), Accounting learners do have general knowledge and that where a teacher needs to find that from learners and make use of it in their teaching process. However, learning is not passive, but learners are treated as active learners because their understanding is negotiable, and they can restore new knowledge (Bada et al., 2015). That is how teachers should teach Accounting. Learners should be taught in classrooms. On the contrary, teachers continued with their strategies used previously which resulted in learners lacking the basic concepts understanding in Accounting (Nkosi, 2014).

According to Kwarteng (2013), recommendations suggest that teachers should adopt a variations of learner-centred teaching which points out active learning and collaboration through original tasks. The following strategies for effective accounting teaching are suggested (Curriculum Development Council, 2007):

- **Build on prior knowledge and experience:** teachers need to be fully aware of the knowledge that learners have gained previously and build on that information going forward. Learning activities should be planned according with learners' prior knowledge and experience in mind.
- **Understand learning targets:** The quality of learning and teaching can be improved when both the teacher and learners are clear about the learning targets and objectives. It allows teachers to reflect on what they want learners to learn in the lesson, and why, and this enable learners to see what is worth learning and to have appropriate methods to use when studying.
- **Adopt a wide range of learning and teaching approaches and strategies:** Teachers are encouraged to implement an extensive choice of strategies in order to achieve the curriculum aims and learning objectives of Accounting, for example, developing decision-making and communication skills, according to the learning styles, abilities, interests and needs of their learners.
- **Use resources effectively:** Teachers should know the importance of using a different type of learning and teaching resources (e.g. the Internet and newspapers), instead of relying only on textbooks. Community resources can be applied to increase the opportunities for learning Accounting within and outside the school environment given for by placing learners to be involved in seminars, visits, or exhibitions.
- **Enhance motivation:** Schools and teachers often need to apply a variety of learning and teaching strategies to motivate learners on their learning. Specifically, in Accounting, an effective strategy is to relate the theoretical ideas to everyday experience so that learners see the relevance of what they learn in the classroom to the world outside. Additionally, to motivate those learners with less ability, teachers may need to plan structured learning tasks which they can complete successfully.

- **Promote classroom interaction:** Promoting classroom interaction is vital for developing Accounting knowledge and skills. Teachers may need to integrate strategies for encouraging teacher-student and student-student interactions. When teachers interact with their learners, they need to give them feedback on their progress and how they can improve. This do not only benefits learners but allows teachers to make any necessary adjustments to their pedagogies and pace of teaching.
- **Promote independent, self-directed learning:** Learners should be encouraged to take responsibility for their own learning. The general objective is to develop learner's ability for self-directed learning in which they consult not just textbooks but also other up-to-date resources such as business journals, magazines, and newspapers.
- **Cater for learner diversity:** Teachers are encouraged to apply different learning and teaching strategies to accommodate for learners with different learning needs, interests, and aptitudes. Since learners learning is dynamic and complex, there is no single approach that is best for all learning and teaching. A variety of learning and teaching approaches, strategies and activities should be adopted to provide for learners different learning styles.

2.5.3 Examples of learner -centred teaching strategies

White et al. (2016) defined active learning as an approach that engages learners in their learning process where they can have discussions, group work, co-operation, reflection, and the necessary support to foster these activities play a central role.

2.5.3.1 Group work/ Discussions

Discussions are explained as a process where learners share points of view though engaging in a problem-solving process. It allows peer group learning and assists learners to explore their existing information (Tylor, 2016). However, Ngwenya (2020) shares the common view that learner to learner interaction was acknowledged as a key resource in allowing effective teaching of Accounting by all participants in the study conducted. Teachers also noted that they gave their learners enough time to work collaboratively while learning from one another. When learners form

groups, they can talk freely and share ideas, and that is where one learn from each other. Teachers are encouraged to make use of discussions in the classroom to allow learners to work together and share ideas (Tylor, 2016).

According to Emma (2004, p. 20), discussion as a teaching method assists the teacher to allow learners in the class to talk. Talking in class is advisable because learners get a chance to share their ideas in such a way that a learner get an idea of what others think about the topic. Also, talking helps those who are not good with writing. Illustrations of topics to be tried on discussion method can be Accounting principles, basic VAT concepts and financial statements like the Income statement and Balance sheet.

Emma (2004) states that preparing learners for their discussion is vital, and the basic following points should be kept in mind:

- The key question or the issue to be discussed
- The evidence to be used by learners to support their argument during the discussions
- Encouraging orderly thinking as basis of their argument

Brant (2006) shares the common view that a discussion may turn into an argument and this process is not merely limited to the questions posed by the teacher. It develops learners' skills of reasoning and verifying their own ideas.

Peer learning: The research showed that teachers can set out a difficult task and group learners according to their performing marks, as high, medium, and low. This will allow the learners to engage in those tasks collaboratively while the teacher supervises them (Kwarteng, 2013, p55.).

2.6 THEORATICAL FRAMEWORK

Shulman (1986) states that teacher knowledge contains subject matter knowledge, curriculum knowledge and Pedagogical Content Knowledge (PCK) with an interconnection to each other. The study was guided by Shulman's (1986) theory on teacher knowledge. Pedagogical Content Knowledge is one of the components of teacher knowledge. The pedagogical content knowledge

(PCK) theoretical lens is framed within this component. Teachers' understanding of the subject content knowledge and the conveyance of the content have an interconnection in the education and teaching provided to learners. The instruction that learners receive needs to be relevant and related to their daily experiences. However, this can be accomplished by using illustrations that are applicable to the learners to support the content needed to be taught. The teacher needs to have knowledge of the content as well as of the learners being taught. Consequently, teacher knowledge emphasises enabling teachers to fulfill their primary role of teaching subject matter using suitable pedagogical ideologies and skills. The study focuses on the strategies teachers use to teach Accounting concepts in Grade 10.

2.6.1 Components of Shulman's theory on teacher knowledge.

According to Brant (2006), research done about teacher knowledge basics states that Shulman is interested in the questions that teachers ask and the knowledge they give. Shulman (1987) suggests that there are seven categories of knowledge bases: content knowledge, general pedagogical knowledge, curriculum knowledge, pedagogical content knowledge, knowledge of learners and their characteristics, knowledge of educational contexts and knowledge of educational ends. These components are well suited for this study since its main purpose is to explore the teaching strategies that teachers use to teach Accounting concepts. Consequently, a teacher should have such knowledge to be able to teach.

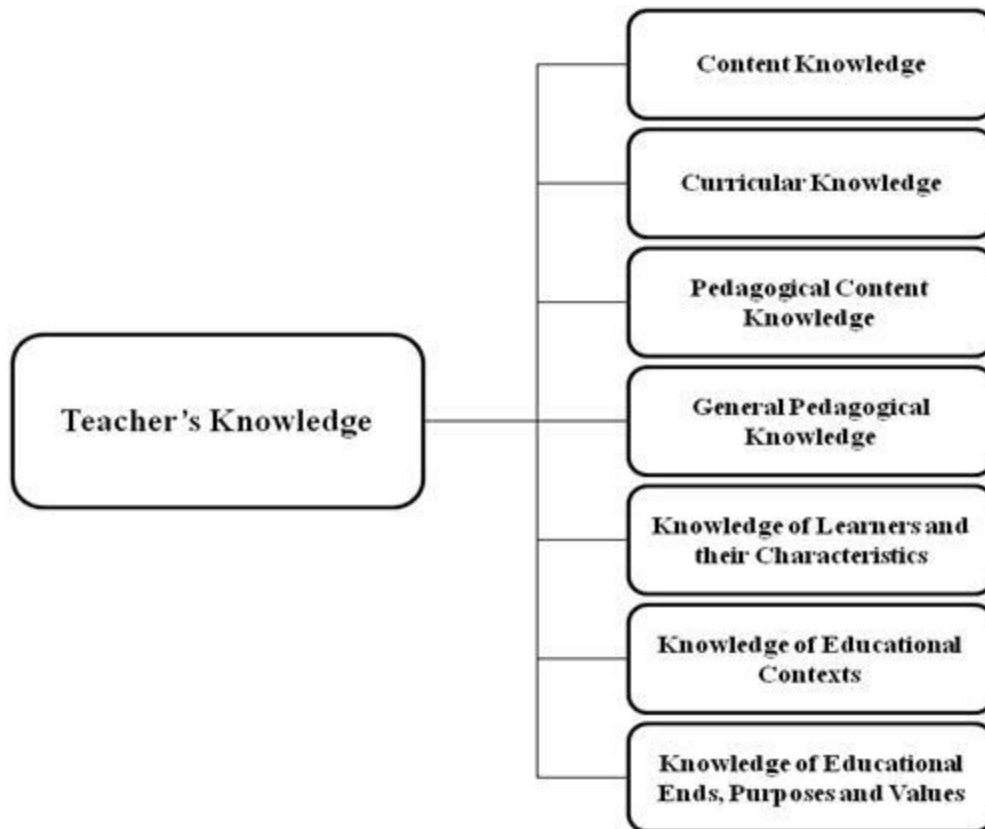


Figure 2: A diagrammatic view of teacher knowledge

2.6.1.1 Content knowledge

Knowledge of the content is about the teacher having in-depth understanding of the specific subject that is being taught and at its level. Shulman (1986) share the common view that the teacher should have knowledge of all the aspect or chapters a specific subject has. Brant (2006) explains that content knowledge is related to what Bruner (2006) calls the structure of knowledge, where the teacher understands subject theories, principles, and concepts. However, this study will not only assess whether teachers can be able to explain and define the Accounting content but also why Accounting concepts are relevant and worth knowing (Shulman, 1986).

2.6.1.2 General pedagogical knowledge

On general pedagogical knowledge, Shulman refers to the common knowledge that is gained from practices, for instance, the knowledge a teacher has on how to settle a class, how to attract and hold the attention of the class and the management of educational resources (Brant, 2006).

Considerable general pedagogical knowledge is acquired through practices of teaching in different context. This reflects that an experienced teacher could have good general pedagogical knowledge because of the different practices encountered.

2.6.1.3 Curriculum Knowledge

Knowledge of the curriculum is about choosing the appropriate and the right curriculum material that will be used in the teaching process (Shulman, 1986). According to the research done by Shuhua, Kulm and Zhonghe (2004), this requires the teacher to be able to identify and understand the proper material to be used. Brant (2006) states that the teachers should have knowledge about what is learned previously and what will be learned in the future.

2.6.1.4 Knowledge of learners and their characteristics

According to Shulman (1986), pedagogical content knowledge is regarded as knowledge that is created from information of the ecological context. It is about how the teacher knows learners, knowledge of pedagogy and the subject. Brant (2006) articulated that a teacher should be always concern about the best way to communicate knowledge to the learners. This includes the general knowledge of what certain age group are like, knowledge of a group of learners, i.e. ‘my class’ (Shulman, 1986).

These components are all essential for an effective teaching in the classroom because one is not sufficient enough; therefore teachers needs to use all these components that make up PCK for an effective teaching process (Shuhua, Kulm and Zhonghe, 2004). However, Shulman (1986) also noted that teachers need to consider their ethical and moral aspects in their lesson preparations.

2.6.1.5 Teacher Pedagogical Content Knowledge (PCK)

The research on teacher knowledge can be taken back to thirty years ago from Shulman (1986), who introduced the research on understanding of teacher knowledge. Pedagogical Content Knowledge (PCK) is a term that was created by Shulman (1986). According to Leban (2016), it is the knowledge that teachers draw on to convert subject matter and their understanding into their teaching practical for their learners’ understanding. Teachers, however, adopt productive strategies and instructional tools to develop teaching of a specific subject matter (Leban, 2016). Shulman’s theory of PCK is well-suited for the study as it states that teachers should have content knowledge

of the subject and strategies to teach it. According to Shulman (1986), a teacher with good content knowledge of the subject can deliver the content accordingly and can contribute to learners better understanding of the subject. Gess-Newsome (1999) shared the common view that the subject knowledge, pedagogical knowledge, and curricular knowledge all have an influence in the teaching practice of the classroom. However, the knowledge of teachers has become the central point to policy makers and the education sector (Shulman, 1986).

Jansen (2015) claims that the new CAPS curriculum purpose is to improve the excellence of education. However, how learners performed in the Annual National Assessments (ANA) offer an understanding of what should be taught and assessed to guarantee learners' proper understanding. The teacher's responsibility in the assessment has a specific role to play in improving teaching and learning. Pedagogical content knowledge theory is deemed relevant to my study because knowledge and the nature of inquiry differ greatly between fields, and teachers should understand the deeper knowledge basics of the disciplines in which they teach (Koehler et al., 2009). Shulman (1986) explains that the teacher's understanding of the subject's content knowledge and the way the teacher delivers the content have an interconnection in the teaching and instruction offered to learners.

Koehler et al. (2009) and Shulman (1986) share the common view that a pedagogical and content knowledgeable teacher is the one who supports learning through concepts of scaffolding, cognitive education, tutoring, cooperative learning, and learning communities. The teacher creates situations in which the learners will question their own and each other's assumptions and that is how the Accounting classroom should be (Amineh & Asl, 2015). Teachers should allow the classroom environment to be comfortable enough for learners to share ideas and help one another in understanding the content taught (Koehler et al., 2009). However, "There are clearly many knowledge systems that are fundamental to teaching, including knowledge of student thinking and learning, and knowledge of subject matter"(Mishra & Koehler, 2006, pg. 33). Every teacher uses his or her pedagogic knowledge in a different way to get the content knowledge delivered to the learners. Pedagogic knowledge is a key element when delivering content knowledge within the classroom. The PCK has an impact and effect on the way the subject and topic are being taught in the classroom. However, combined PCK and content knowledge can improve a positive learning

environment within the classroom. This helps the learners to receive a better understanding of the topic being taught. According to Shulman (1986), PCK includes an understanding of the learning of specific concepts that are taught to make concepts much easier.

2.6.1.6 Pedagogical content knowledge in relation to teaching Accounting concepts

Teaching requires the teacher to change the subject matter for the learner to make meaning of and to understand the content (Shulman, 1986). The purpose is to have and use many ways and examples to ensure understanding takes place in the teaching process. Examples that the teacher uses are to strengthen the subject matter being taught, enhancing the teaching process. Multiples of examples need to be used to repeat the content knowledge to eliminate misunderstandings. In the process, the content needs to be related within the examples used to teach the subject matter. The Accounting teacher should have knowledge of the content taught; this includes understanding the concepts, the signs, symbols, and rules used in Accounting to be able to teach them accordingly. On the other hand, teachers should have deep knowledge about the procedures and strategies of teaching and learning in Accounting. Koehler et al. (2009) state that a teacher with deep pedagogical knowledge understands how the learners construct knowledge, acquire skills and how they develop habits of mind and positive characters toward learning. An effective Accounting teacher will have ways of making learners understand specific concepts and sign by using methods which will evaluate learners thinking (Shulmans, 1986). If the teacher can deliver appropriate content to learners, he/she will eventually have strategies on how to teach learners in making them understand the basic concepts of Accounting. The way other teachers introduce the format of the income statement to learners cannot be the same. However, they need understand the content properly, whichever strategy they use they believe learners will be able to understand what is taught.

2.6.2 Grossman's (1990) four central components of PCK

Grossman (1990) explains that PCK has four central components: a) the knowledge and beliefs about the determinations of teaching a specific subject matter; b) knowledge of learners, their understanding and misconceptions of a specific topic; c) knowledge of curriculum materials available for teaching a specific subject matter; and d) knowledge of instructional strategies and representations for teaching particular topics. Grossman (1990, p. 23) has further added to

Shulman's criteria of PCK by adding the knowledge and beliefs of a teacher and the determination of teaching a particular subject matter.

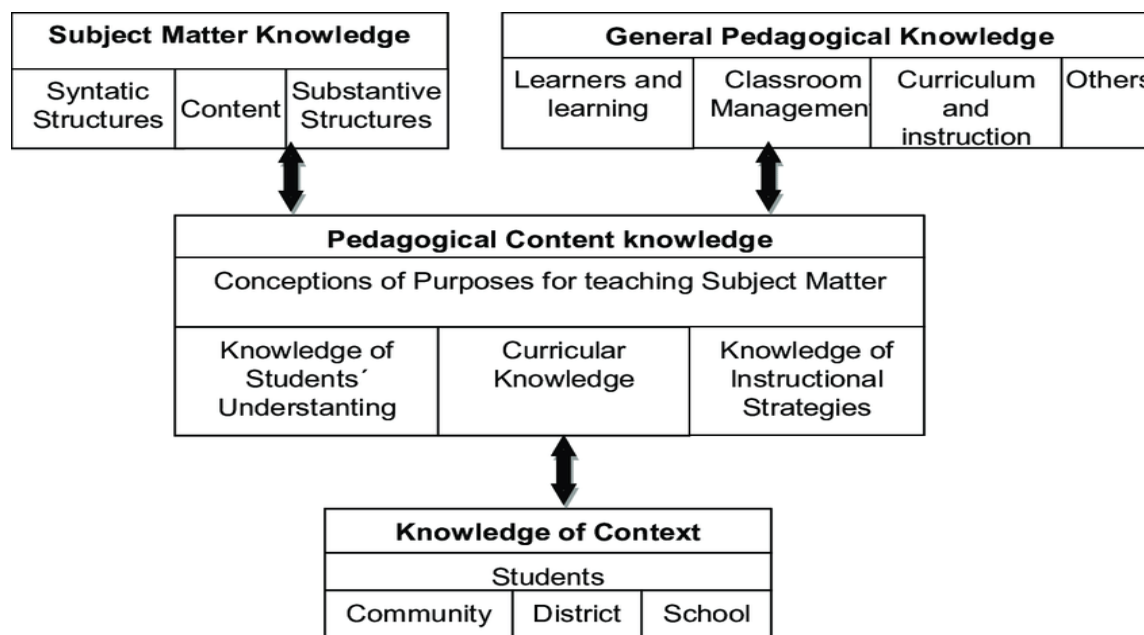


Figure 3: Grossman's (1990) four central components of PCK

According to Davidowitz and Rollnick (2011), teachers believe that they contribute to the teachers practices in the classroom. . A teacher's belief about the purpose of learning particular subject matter influences his or her practice. For example, a teacher who believes that an in-depth knowledge of Accounting concepts is important, is more likely to enlist detailed analysis as part of his or her teaching strategy.

2.7 CONCLUSION

This chapter reviewed literature from different scholars. The researcher started by discussing the history of curriculum changes from NATED 550 to the Curriculum and Assessment Policy Statement, which is currently used in schools today. This chapter went on discussing the Nature of Accounting, Accounting concepts, teaching Accounting concepts and critically viewing available research on the Strategies used to teaching of Accounting concepts in Grade 10. It also discussed the theoretical framework for this study, which emphasises curriculum implementation.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

The previous chapter explained in detail the nature of Accounting with the curriculum changes in the subject, the Accounting concepts, teaching of Accounting, teaching of Accounting concepts as well as the teaching strategies used in teaching Accounting. Moreover, it explained the theoretical framework in detail and the pedagogical content knowledge theory that is adopted by the study. It also explained how this theory is deemed relevant for this study. This chapter outlines the research design and the methodology that underpin the study. The qualitative approach, and the interpretivist paradigm which contained this study, are also discussed. The research methodology that I have adopted in this study further elucidates the sampling methods used; the context of the study; data generation methods, which include semi-structured interviews and document analysis; ethical issues that were adhered to, and issues of trustworthiness, followed by methods and procedures used for the analysis of generated data.

3.2 RESEARCH PARADIGM

Paradigm is explained as a particular way one interprets the world (Clark, Flewitt, Hammersley, & Robb, 2014). It is a wide-ranging belief system that conducts research and practice in a field (Letshwene, 2014). Bertram (2014) states that a researcher employs a paradigm that will determine who supports which view, what is suitable for research and how to go about researching. This means that a chosen paradigm by the researcher is defined by how to generate data and analyse the research findings. Paradigms are categorised in three different ways, the critical paradigm, interpretive paradigm, and post-positivism paradigm. This study employs the interpretive research paradigm because the aim is to explore strategies used by Accounting teachers to teach Accounting concepts to Grade 10 learners. Interpretive paradigm is founded on the principle that human beings create meaning in their worlds and the meaning is created as a result of communication with others (Gichuru, 2017).

This paradigm assisted as a director to generate and interpret data for the study; hence the study was located within the interpretive paradigm. The reason for the optimal in using this paradigm in this study was to interpret the teachers' opinions on how they use their strategies to teach Accounting concepts in Grade 10. Consequently, this study of teachers' teaching was conducted by probing their understandings based on Accounting teachers in Pinetown District. In relation, Mason (2017) shows that interpretivism is about how one comprehends human practices in the world. Thus, this study preferred the interpretivist paradigm because it naturally allows researchers to search and understand research participants' senses and interpretations of their experiences. In understanding research participants, it recommends that interpretivism allowed teachers as participants to answer research questions by referring to their existing teaching strategies and high knowledge in the field regarding the phenomenon under study.

The study did not favour the post-positivism paradigm because it prioritises investigating the phenomenon according to the quantitative approach (Panhwar, Ansari, Shah, & Humanities, 2017). Guba and Lincoln (1994) attest that positivism is more concerned with experiments and testing in proving the phenomenon researched. In addition, the critical paradigm was also not deemed suitable for the study because its concerns are based on the equality and fairness in society (Bertram, 2014). According to Letshwene(2014), the critical paradigm is more focused on changing society to a more autonomous one and understanding different lived experiences. Ryen (2016) states that the interpretive paradigm is more applicable to studies that seek to understand and interpret the world of human experiences. This will be most suitable for this study because it uses methods such as unstructured interviews and participant observation to collect qualitative data (Fry, Curtis, Considine, & Shaban, 2017). In this study, teachers will be required to give explanations of strategies they use to teach Accounting concepts in Grade 10. Ling (2020) articulates that this approach is relevant because it allows options and different points of view. Interpretive paradigm pursues the understanding of the world as it is affected by different personal experiences of individuals (Gichuru, 2017). According to him, it means that in this study the aim was to reach information by having direct communication with the participants to receive actual practices.

3.3 RESEARCH APPROACH

The researcher need to choose a research design that will underpin the study, after the developed research questions (Cohen, Manion, & Morrison, 2013). Mason (2017) confirms that a research design is a strategy that the researcher uses to respond on the research questions. In research, there are three approaches that a researcher can adopt for the study: qualitative, quantitative, and mixed methods research approach. For the purposes of this study, I will use the qualitative research approach.

In this study, qualitative data was used as a research approach. Bertram (2014) states that qualitative research is concerned with understanding social phenomenon from the participants' observations and methods used mostly on the field and naturally (McMillan & Schumacher, 2010). This actually means that the researcher tries to interpret and make sense of phenomenon, according to the meanings individuals attribute to them (Guba & Lincoln, 1994). In this study, the research thoroughly examined what was done and narrated according to the attributes of the chosen approach (Bertram, 2014). The information is coded and categorised into themes and concepts, and is reported in words (McMillan & Schumacher, 2010). Furthermore, Letshwene (2014) articulated that qualitative research occurs in the participants own comfort zone to get the description of its information. In this study, the approach was effective because information was collected from participants through interviews.

On the other hand, McMillan & Schumacher (2010) explain that qualitative research contains the use and collection of a variety of empirical material such as case studies, personal experience, life stories, interviews, and observations that define ordinary, everyday moments and meanings in individual lives. This reflects that qualitative researchers try to understand people using different methods (Guba & Lincoln, 1994). However, qualitative research is found appropriate for this study because it is about teachers' strategies used to teach Accounting concepts in Grade 10 through interviews, using a qualitative case study as material. This approach therefore maintained this study because it allowed the researcher to collect data in the form of words and descriptions. Furthermore, Bertram (2014) stipulates that qualitative approach has various sub-approaches; this is why this study used semi-structured, face-to-face interviews to generate data, as it was considered as most appropriate for this kind of study.

3.4 RESEARCH DESIGN

Mbokazi (2016) explains that a qualitative case study is where the researcher finds information using different sources within its context and aims at a specific situation. The study selected case study as a sub-method under a qualitative approach. The benefits of adopting a case study for this research was that it allows the researcher to explore a detailed information with regard to the teaching of Accounting and to discover the understanding of teachers' teaching strategies in Accounting concepts. However, Letshwene (2014) and Bertram (2014) share the same view that case study design is deemed appropriate for researchers with questions of 'how and why' in their study.

Therefore, the case for this study is Accounting Grade 10 teachers' teaching strategies and by considering the adopted research paradigm, which is Interpretivism, the case study design is in line with the paradigm. This is the case because the study intends to explore how Accounting teachers use their strategies to teach Accounting concepts in Grade 10. Also, a qualitative case study appeared to be the most relevant design for this study because it allows for an exploration of the phenomenon in its context and using numerous sources of data generation (Bertram, 2014). Consequently, Coetzee (2016) indicates that a case study offers insightful understanding about the individual case that is being considered. Hence, a case study strives to understand the experiences of the research participants. In this study, the researcher has explored the case of five secondary schools in Pinetown District. Detailed information was collected from these different five schools from Accounting teachers in each school.

Thus, a case study has some limitations that the researcher must consider when adopting it (Bertram, 2014). A case study may stipulate the views of one case and use it to generalize about the entire population (Dooly, Moore, & Vallejo, 2017), for example, about other schools, province or districts that were not part of the study. This implies that a case study may not provide the broader picture. However, the findings of this research will not be proposed to generalize but to produce information that is valuable and beneficial.

3.5. SAMPLING

Nicotera and Field (2019) define sampling as an action of choosing the participants that the researcher will use to generate data. Bertram (2014) also confirms that individuals that the

researcher chose to produce data are called a sample. Thus, this indicates that the sample should be representative, in a way that all possible changes of the population are accounted for within the sample (Letshwene, 2014). Consequently, Cohen et al. (2013) state that sampling has different types that the researcher can adopt for the study which are probability sampling and non-probability sampling. Probability is substituted according to random stratified sampling, cluster sampling, stage sampling, and multi-phase sampling. However, non-probability sampling includes convenience sampling, quota sampling, and purposive sampling. This study wanted to do a detailed research and adopted a non-probability sampling, specifically convenience and purposive sampling. For a comprehensive study, the researcher selected five schools offering Accounting as a school major subject in the Further Education and Training (FET) Phase in Pinetown District. Thus, the selection of schools was based on accessibility by the researcher and considering that the researcher is a full-time student doing a full thesis as a full-time teacher.

The target population refers to all occurrences that meet the requirements of the research problem (Bertram, 2014) and on the basis that they are convenient foundations of data for researchers. However, purposive sampling is where the participants selected have experiences and full understanding of the phenomenon researched (McMillan & Schumacher, 2010). According to Bertram (2014), when the researcher wants to do research for depth rather than breadth, it is suitable to select purposive sampling. However, McMillan & Schumacher (2010) note that there are limitations for choosing this type of sampling because it prevent the researcher from providing findings that are based on assumptions. This sampling method does not allow a researcher to make generalisations and the participants in this study were given pseudo names for anonymity.

In this study, the five participants were purposively selected to generate data because they have a clear and deep understanding of the strategies, they use to teach Accounting concepts in Grade 10. The five schools only had one teacher teaching Grade 10 and Covid-19 regulations limited accessibility in schools. The study employed the purposive sampling because participants are Grade 10 Accounting teachers from the five schools. These participants have an in-depth knowledge and experience regarding the phenomenon under study. The schools were also selected because they offer Accounting as a subject and accessible. Considering the factors that affect the data collection processes like time and accessibility, the convenience method of sampling was

deemed appropriate. However, in accordance with choosing the convenience sampling, the researcher ensured that the participants chosen are from nearby schools, close to where the researcher is teaching, and her university. Furthermore, McMillan and Schumacher (2010) prove that convenience sampling ensures that the participants that form part of the research are easily accessible.

3.6 DATA GENERATION METHOD

In qualitative research, data generation methods are not usually of a particular type; they consist of observational data and interviews recorded as field notes or audiotaped recordings (Mason, 2017). In this regard, I used two qualitative data-gathering techniques, that is, focus group discussion and in-depth interviews. Cohen et al. (2013) explain that data generation is about using different methods in collecting information that is related to your research. In this study and due to the Covid-19 pandemic, WhatsApp video call and semi-structured interviews were used as data generation methods. The Accounting Grade 10 teachers were requested to be interviewed regarding the phenomenon of the study. Thereafter, they were asked to be involved in a focus WhatsApp group discussion to authenticate the data received from the interviews conducted. The following two sections provide detailed explanation on the instruments of data collection that were used in this study.

3.6.1 Interviews

An interview is a meeting of people face to face together information from one person at a time and the interview is a solid tool not only for generating data, but also encourages social communication between the participants and the researcher (Coetzee, 2016). I used interviews to find out what the teaching strategies that Accounting teachers use to teach Accounting concepts, specifically for Grade 10. According to Newby (2010), interviewers should be able to stimulate response, have knowledge about the subject and be good at exploring feelings and beliefs. However, the researcher has knowledge regarding the subject matter, and as a result, it was easy for her to ask interview questions and make enquiries that assisted her in answering the research questions. Consequently, it is stated that interviews have a high possibility of producing rich data and help in filling the gaps formed in other forms of data collection. However, it is very important for the researcher to have professionalism when conducting it (Coetzee, 2016). In this study, the interviews gave responses in answering the questions that were not clearly responded through the

completion of observations. Furthermore, interviews can be classified in various ways, as focus group interviews and individual interviews (Cohen et al., 2013), which can be conventional, structured, unstructured and semi-structured. This study adopted for the WhatsApp Video call, semi-structured interview that commenced before the participants were to be involved in a focus WhatsApp group discussion.

McMillan and Schumacher (2010) state that semi-structured interviews allow that the participants' responses to be wide open to obtain rich and communicative data. The interviews with the individuals were conducted in such a way that they were made up of flexible questions. Also, other questions were expected to flow in, as they would be generated by the continuing conversation between the researcher and the participants. Therefore, the researcher was confident that the rich information would be gained through asking probing questions and that individual interviews were going to provide the researcher with social signals, such as the participant's facial expression, voice and body language (Coetzee, 2016). Thus, five Grade 10 Accounting teachers and five Grade 10 Accounting teachers were interviewed individually. Each interview acquired approximately 30 to 60 minutes. Lastly, this was done according to the participants' consents by signing consent form to be audio-recorded in the interview for transcription and storage purposes.

3.6.2 Focus group discussions

Most researchers apply focus group discussions on their studies as an opportunity to listen, watch and record what participants say and do (Mason, 2017). Fry et al. (2017) state that focus group discussions means that a group of people have an interactive discussion based on a certain area. For this study, due to the Covid-19 pandemic, a focus WhatsApp group discussion was conducted with these ten teachers because the researcher aim of the researcher was to observe what and how teachers say they use strategies to teach concepts in actual practice and their demonstrations. Letshwene (2014) mentioned that during these discussions, the researcher may observe something that the respondent may never think to mention during the interview. The focus group discussion was done to get insight into what is happening inside the classroom and a focus WhatsApp group discussion was scheduled to validate the information generated from the interviews conducted. Gammie, Hamilton, Gilchrist, and Francis (2017 pg. 3) talk about different characteristics that Focus group discussions can be identified by:

- Focus groups typically involves a group of participants small enough to allow members to contribute without making the sessions excessively long (Cowton and Downs, 2015).
- The timing of focus group sessions can differ but generally last between 1 to 2 hours.
- Participants are selected to take part in the discussion if they have certain characteristics or experiences in common which are relevant to the research issue.
- Focus group discussions usually start with pre-specified topics and open-ended questions which are used to stimulate discussion, encourage interaction, and prompt participants (Sutton and Arnold, 2013).
- The discussion should take place in a permissive, non-threatening environment where participants feel sufficiently at ease to express their views or experiences without judgement from others.

3.7 DATA ANALYSIS

Dooly et al. (2017) state that qualitative data analysis contains the grouping and interpretation of collected materials for the study. Newby (2010) states that data analysis can be defined as the systematic means to study the entire information and break it down into different parts. During the analysis processes, the researcher becomes extremely occupied in interview transcripts, field notes and other materials he or she has used for collection (Bertram, 2014). Therefore, this advocates that analysing data is not a task that can be easily done within a short period of time and coding data is one of the most significant stages that the researcher has to go through in order to put data into order (Newby, 2010).

For this study, data was analysed qualitatively using content analysis. Content analysis is where a coding planning of data expressions can be developed, and this can be done by relating to the research questions asked (Fry et al., 2017). On that note, in this study, data was content analysed by looking for codes from the participants' responses to make sure that the findings are located according to the similarities. Information was analysed in a way that it answered the research questions of how teachers teach basic concepts of Accounting in Grade 10 and why they teach the way they do. In this study, the data was transcribed from the audio tape into written form and in relation to content analyses; it included creating meaning from the provided information by teachers at the schools. Additionally, data was collected and transcribed verbatim; I read transcripts several times before moving on to coding. Consequently, all the responses were recognised and

grouped according to their correlations of the content. The aim for the use of verbatim quotations was that the researcher wanted to ensure the legitimacy of the voices of participants which also ensured no reduction of their responses. However, the limitations in data analysis is the problem of data transcription, that transcription can be time-consuming and involves high costs to the researchers, who may need to hire a transcriber to transcribe information. For this study, the data was transcribed by the researcher by starting with verbatim quotations from the interviews and then to the focus group discussions that were done.

3.8 TRUSTWORTHINESS

Trustworthiness guarantees the reliability of the researched information (McMillan & Schumacher, 2010). Guba cited in Letshwene (2014) proposes that qualitative researchers must use credibility, transferability, dependability and confirmability to evaluate trustworthiness. The worthiness of the study was measured in the following ways.

3.8.1 Transferability

Transferability is defined as a way in which the outcomes of the research information can be moved to another setting (Mason, 2017). Comparable research may be done in different environments using the same methods in order to assess the degree of the truthfulness in the other setting (Fry et al., 2017). Bertram (2014) states that transferability can include confirming that all the findings from data collection of the study are well allocated so that they are easily transferable into other contexts. Thus, for this study, the findings can be transferred through the applicability of the findings in other frameworks. Transferability was ensured by improving that the exact findings of this study (the exploration of the teaching strategies used by Accounting teachers to teach Accounting concept in Grade 10) are advantageous and can also be applied in other similar contexts as this study. Therefore, the findings are helpful and can be used especially by educators who are teaching Accounting because they will gain understanding about the strategies to use in teaching Accounting concepts.

3.8.2 Dependability

The researcher should be responsible for the changes that may arise within the context of research (Bertram, 2014). Changes that happen in the location should be defined as well as the methods used to approach a study (Mason, 2017). The researcher should report all information in detail to

make it easier for a future researcher to do the same work, if not automatically to gain the same results (Cohen et al., 2013). My supervisor made sure that this study is reliable and with legitimacy by reviewing the transcripts and my steps of data analysis as a means of triangulation. The fact that the questions of this study were noted down, and all the interviews' minutes were audio recorded; this assisted to guarantee the dependability in this study. Moreover, when finishing, collecting, and transcribing the participants' responses, the information was provided to them so that they could confirm that they were not quote out of context.

3.8.3 Confirmability

The researcher should be responsible for the changes that may arise within the context of research (Bertram, 2014). Changes that happen in the location should be defined as well as the methods used to approach a study (Mason, 2017). The researcher should report all information in detail to make it easier for a future researcher to do the same work, if not automatically to gain the same results (Cohen et al., 2013). My supervisor made sure that this study is reliable and with legitimacy by reviewing the transcripts and my steps of data analysis as a means of triangulation. The fact that the questions of this study were noted down, and all the interviews' minutes were audio recorded; this assisted to guarantee the dependability in this study. Moreover, when finishing, collecting, and transcribing the participants' responses, the information was provided to them so that they could confirm that they were not quote out of context.

3.8.4 Credibility

Bertram (2014) explains that credibility refers to the truthfulness of the research findings. Mason (2017) shows that for the researchers to overcome untruthfulness and erroneous data, they must be well-informed about this issue and put on necessary measures to avoid it. Additionally, Guba and Lincoln (1994) described credibility as confirming that the findings produced from the study reflect the reality and lived experiences of the participants. In this study, triangulation methods were used, and triangulation is a collection of information from numerous sources (Cohen et al., 2011). Hence the researcher used two methods of collecting data: face-to-face, semi-structured interviews and focus group discussion.

3.9 ETHICAL CONSIDERATION

To consider ethics was one of the important aspects to protect the participants in the study. Ethical considerations Consist of three principles: the principle of autonomy, the principle of non-

maleficence and the principle of beneficence (McMillan & Schumacher, 2010). According to Macmillan & Schumacher (2010), ethical considerations comprise the permission to conduct a study (autonomy), informed consent for participants, confidentiality (non-maleficence) and anonymity to protect the privacy of participants.

Permission: A presentation and submission of the research proposal was made at the University of KwaZulu-Natal (Research and Ethics Committee) before data collection and the study was granted ethical clearance. Permission was also requested from Department of Basic Education (DBE) in the form of a letter to conduct the research in schools before commencement. On the other hand, in school, principals were first introduced to purpose and the nature of the study and then it was their consent to allow the research to proceed.

Informed consent: Principal – an approval letter from the schools to conduct the research was received. Accounting teachers – a detailed explanation of the study was made available to the teachers. As the main participant, a written and signed approval letter as a form of informed consent was done. Teachers were asked for their permission to participate in the research processes and consent forms were issued for them to sign as evidence that they agree to participate.

Anonymity: The study did not use real names of the schools and participants; however, pseudonyms were used (Ryen, 2016). Moreover, research ethics also ensures the protection of participants identities throughout the findings of the study (Dooly, Moore, & Vallejo, 2017). Protection of participants identifies were ensured in the research and any personal details were coded.

Confidentiality: Dooly et al. (2017) state that a researcher should ensure protection of its participants and ensure no harm may be caused. There are different ways that research can cause harm to participants in the study, physically, mentally, or legally (Cleaver, 2017). The author further noted that researchers need to specify on how they will protect participants' privacy and confidentiality. In keeping with this principle, ethical procedures were observed throughout the study and participants were informed that information provided will be kept safe and confidential. The use of the data obtained from this study was constrained to the purpose of this research project and only be accessible to the researcher and the markers.

3.10 CONCLUSION

This chapter describes the research methodology, the research design, research instruments, data collection procedures, and data analysis techniques used in this study. The population and sampling procedures were discussed as well as the ways in which trustworthiness was strengthened. This investigation allowed for the exploration of what teaching strategies used by Accounting teachers to teach Accounting concepts in Grade 10. The next chapter provides the findings on the following research questions: What teaching strategies do Accounting teachers use to teach Accounting concepts in Grade 10 in Pinetown District? How do Accounting teachers use these teaching strategies to teach Accounting concepts in Grade 10 in Pinetown District?

CHAPTER FOUR

DATA PRESENTATION AND DISCUSSION OF FINDINGS

4.1 INTRODUCTION

The previous chapter presented the research design and methodology, sampling method, data generation methods and data analysis procedures. Details of adherence to ethical issues and limitations of the study were also provided. This chapter focuses on the presentation of data generated from the Accounting teachers through individual interviews and focus group interviews. The presentation of findings is organised according to themes and sub-themes generated from semi-structured WhatsApp video interviews conducted with the Grade 10 Accounting teachers from secondary schools. A WhatsApp focus group discussion was used to corroborate responses from semi-structured individual interviews by participants to provide further insight into the phenomenon under study.

Data in this study was collected through WhatsApp semi-structured interviews with seven Grade 10 teachers from secondary schools. A focus WhatsApp group discussion was included where teachers were explaining their actual strategies they use in the classroom when teaching Accounting concepts. The findings are further analysed based on the research design and methodology as presented in the previous chapter (Chapter Three). Teacher and school names were not used in this case study to guarantee confidentiality and anonymity. The following pseudonyms for schools were used to ensure anonymity; Apple High school (AAU 1), Mango Secondary school (AAU 2), Grape Secondary (AAU 3), Orange Secondary (AAU 4) and Guava High School (AAU 5).

This study was guided by the following two research questions:

- What teaching strategies do Accounting teachers use to teach Accounting concepts in Grade 10 in Pinetown District?
- How do Accounting teachers use these teaching strategies to teach Accounting concepts in Grade 10 in Pinetown District?

4.2 DESCRIPTION OF TEACHERS

The researcher used the following table to describe the biological information of teachers.

Name of teacher (pseudonyms)	Name of the school	Teaching experience	Current Grade teaching	Gender	Qualifications
1. Mr. Red	Apple High school (AAU1)	20	FEF (10-12)	MALE	Diploma in Accounting (Taxation) BEd degree
2. Mr. Blue	Mango Secondary school (AAU2)	10	FET (10)	FEMALE	Diploma in Accounting, BEd degree
3. Miss Green	Grape Secondary school (AAU3)	5	FET (10-12)	FEMALE	BEd degree, Honours degree in Education
4. Miss Grey	Orange Secondary School (AAU4)	18	FET (10-12)	MALE	Advance diploma in Education, Honours degree in Education
5. Mr. White	Guava High School	13	FET (10)		Diploma in Accounting (Taxation) Bed degree

Table 1: Teachers profile

All these teachers are post level one teachers, who could provide the researcher with detailed information in the interviews. All teachers are black South Africans: this is because 90% of secondary schools in Pinetown District have black South African teachers. The researcher selected both females and males to be participants in this study to balance the issue of gender. Five teachers

were purposely selected because they were knowledgeable and informative about teaching Accounting.

This chapter present data and discusses findings that emerged from the interviews and group discussion with teachers. Verbatim quotations are utilised throughout the presentation to reinforce findings, but pseudonyms are used for participants. According to de Vos (2011), data analysis is a method of categorising, ordering, manipulating and summarising data to attain answer to specific research questions. Literature from previous studies will be used to discuss the key findings of this study. The key findings will be presented and discussed under the following themes: The need for the use of different teaching strategies in teaching accounting and teaching strategies used to teach Accounting.

4.3 THE NEED FOR THE USE OF DIFFERENT TEACHING STRATEGIES IN TEACHING ACCOUNTING CONCEPTS

Teachers indicated that using different teaching strategies was very important in teaching Accounting. From the interviews a question was asked to the participants to state whether they think using different strategies is relevant in teaching Accounting. All teachers saw the use of a variety of strategies as important because it accommodates all learners since learners do not all learn in the same way. Teaching strategies allow flexibility in the lesson and keep learners focused all throughout the lesson. They emphasized that it is important in Accounting to use different strategies achieve learner participation in the classroom.

Mr. Red believed that classroom is a learning space where learners and teachers should be active during the process of teaching and learning. However, he acknowledged that learners come to class with diverse backgrounds and different abilities. He is of the opinion that it is the responsibility of the teachers to apply creative teaching strategies that would accommodate learners' different abilities and various needs. He believed that there is no universal teaching strategy, therefore as an Accounting teacher you must use a variety of effective strategies to stimulate learning. This is what Red and Blue said:

The classroom is an active environment, bringing together learners from different backgrounds with various abilities and personalities. Being an effective teacher all requires the implementation of creative and innovative teaching strategies to meet students' individual needs. (Mr. Red)

I use different strategies because it is very important because it exposes learners to different environment, and they get to understand concepts in different ways. (Miss Blue)

Mr. Red emphasised that a teacher needs to be more creative in establishing more teaching strategies and use them in being more effective in the classroom. Mr. Red also noted that using variety of strategies allows the classroom to be more diverse in accommodating learners from different backgrounds with different abilities.

As a teacher there is no 'one size fits all' solution, so you will need a range of effective teaching strategies you can use to inspire your classroom practice (Mr. Red)

Miss Green and Mr. Blue shared a common view that teaching strategies are very crucial. They added that different teaching strategies help in delivering the content more effectively to learners. It assists in enhancing teaching and learning of new knowledge and skills. They indicated that using different strategies in teaching Accounting enhances learner participation.

The use of different ensure a better introduction and delivering of knowledge and skills. Learners are also involved for the whole lesson (Miss Green)

When learners are involved during the process of teaching learning, they can take responsibility of their learning. Involving learners during discussions, improves shared learning and this stimulates discussion in class as learners are engaged in learning together. This also allows open-ended debates which stimulate learners' thinking skills in the classroom based on a certain topic learned. This is what Miss Grey said:

I use the variety of teaching strategies, it allows responsibility, ensures the development of "group" culture, cooperation, mutual assistance and lastly it develops argumentation
(Miss Grey)

Mr. Red further added that although experience is important in selecting and utilising different teaching strategies, it is sometimes not easy to select relevant strategies that will encompass all learners' needs. He felt that having many years of experience on the field can never guarantee your knowledge of a good strategies that is best for your learners.

Whether you have been teaching two months or twenty years, it can be difficult to know which teaching strategies will work best with your learners (Mr. Red)

Mr. Blue is of the view that knowledge of teaching includes thorough knowledge of the discipline of Accounting and the knowledge of different strategies suitable for specific topics. He confirms this by saying this:

Teaching strategies in Accounting are very crucial and helpful. Therefore, pedagogy is a two-edged sword: knowing one's subject plus conveying its content as simply as possible without flip. (Mr. Blue)

To Miss Green, knowledge and choice of relevant strategies involved knowing how learners learn and knowledge of content, determining relevant teaching and learning activities. She also noted that it ensures quality teaching and determining the activities that learners need to do, same as teachers.

Teaching methods in Accounting are an important aspect of teaching and learning: they determine the activities of teachers and learners, the quality of the teaching process, implicitly sending a message about what teaching is, how children learn, what is knowledge (Miss Green)

Mr. White added that it is crucial to use different teaching strategies to cater for learners' different abilities. Teachers must use strategies that could attract learners' attention.

Your lesson cannot be boring as learners will be lost and stop enjoying the subject and start performing poorly. (Mr. White)

Miss Grey attested that using a variety of teaching strategies allows opportunities for learner involvement and developing critical thinking on learners. To her, teaching strategies help stimulate a good teaching classroom that allows learners' involvement.

Using several teaching strategies in Accounting harnesses and stimulates the creative potential, therefore focuses on the development of critical thinking of learners (Miss Grey)

Similarly, Mr. White noted the different abilities of learners and said that different strategies caters for all if not most of different abilities that learners have, and the lesson will not be boring to learners.

4.3.1 Discussion

Fortin and Legault (2010) accentuate that learners should be given a variety of assessment tasks to equip them with these with critical thinking, communicating analytical skills. This requires teaching approaches that promote active student learning. Such approaches provide learners with opportunities to practice skills to develop competencies in Accounting (Jones, 2009; Pickford & Brown, 2006).

It has been identified that teaching Accounting is much difficult for some teachers and that is verified by the decrease in pass rate (DBE, 2011). This articulates that teachers need knowledge of how to teach and deliver content to learners in an appropriate way. While knowledge of teaching is not seen in all teachers, findings revealed that teaching requires teachers to be creative thinkers of different strategies to use in the classroom. This finding is supported by Letshwene (2014) and Ngwenya (2014), who state that the use of relevant strategy in teaching allows involvement of both a teacher and learners on the classroom lesson. The subject Accounting requires good

communication between the learner and teachers to master the concepts. Appropriate knowledge of teaching requires teachers to have full support from other stakeholders such as subject heads, heads of department, school management teams and subject advisors.

When teachers use their knowledge to develop learner learning, they are participating in effective practice. Diseko and Modiba (2016) articulated that specifically in Accounting, learners should be able to understand basic concepts by practicing different problems. This emphasizes the knowledge of how teachers should teach concepts to learners in a way that they understand them. Findings revealed that teaching strategies are very crucial. Teachers added that different teaching strategies help in delivering the content more effectively to learners. It assists in enhancing teaching and learning of new knowledge and skills. They indicated that using different strategies in teaching Accounting enhances learner participation. Additionally, Shulman (1986) talks about the theory on teacher knowledge. He noted that Pedagogical Content Knowledge (PCK) is one of the components of teacher knowledge and teachers should have good understanding of the content taught. One of the teachers also mentioned that mostly important is the content knowledge, determine relevant learning and teaching activities. Consequently, teachers have stressed that a teacher needs to be more creative in establishing more teaching strategies and use them in being more effective in the classroom. Teachers further clarified the importance of previous knowledge in Accounting by highlighting that topics are categorized in nature. Therefore, some topics cannot be taught without first teaching other topics.

Even though teacher knowledge is strongly linked to individual practices and contexts, there are components of teacher knowledge that are shared by all teachers or large groups of teachers, for example, all teachers who teach learners of a certain age level (Amineh & Asl, 2015). Examining teacher knowledge to identify these common components to do justice to its complex and specific nature can be problematic from a methodological point of view. To illustrate the potential benefits and limitations of research on teacher knowledge, the results from numerous studies are presented (Diseko, 2016). A major conclusion from these studies is that an understanding of teacher knowledge may be useful to improve teacher education and to make educational innovations more successful.

4.4 TEACHING STRATEGIES USED TO TEACH ACCOUNTING CONCEPTS

Accounting is different from other subjects in the sense that it demands specific skills from learners and therefore it has its own teaching strategies. Teachers are expected to accommodate different learning preferences that learners bring into the class. For example, while some may be active learners who prefer to solve problems to learn concepts, others are reflective learners who prefer to master concepts through uninterrupted reflection. Accounting lessons can be more effective if teachers combine teaching methods to reach as many students as possible.

Teachers were asked what the teaching strategies are do they use when teaching Accounting. Accounting teachers mentioned that they used different teaching strategies which are both teacher and learner-centred to teach in Grade 10. The teachers were using these different strategies to accommodate different learners' abilities. During interviews, teachers gave detailed explanation of the teaching strategies they used and how they used them. Data under this theme is presented and discussed under the following subthemes: Using a conceptual approach as a point of departure in teaching Accounting; using learners' experiences and prior knowledge as a teaching strategy; learner involvement as a teaching approach; using ICT to introduce new concepts; explanation as teaching strategy and written work as a teaching strategy.

4.4.1 Using a conceptual approach as a point of departure in teaching Accounting

All Grade 10 teachers agreed that understanding of concepts was very crucial in Accounting. They mentioned that for each topic in Accounting theory part is important for learners to be able to understand procedures and processes. Therefore, when asked about the strategies they used to introduce new knowledge, they mentioned that they start by introducing concepts that underpin each topic.

Miss Grey added that the current curriculum emphasises the teaching of concepts and allowing learners to understand basic concepts at first before embarking on calculations. To her, that is the most important part she always takes note of. She gave an example of using Accounting equation in teaching the balance sheet statement, where concepts are the priority to understand to her learners.

...firstly I provide them with a blank balance sheet, introduce the concept of $A = OE + L$, then break down each term in the equation and slowly slot the terms into the balance sheet, explain to them the difference between what the business owns, what they owe to the outsiders and what they owe to the owner. This will cover the business entity rule. (Miss Grey)

Mr. Red further explained that while teaching the statements; he also starts by identifying the important concepts related to the statements and using them to enhance the learning of the format of the statements. He believed that if learners know the concepts, it would be easier to recall the format of the statements.

Miss Grey believed understanding of the concepts is crucial in the CAPS. Therefore, she stressed that learners need to know and understand concepts behind the topic before they are introduced to the knowledge of recording. She further explained that when introducing new topic, concepts need to be taught and explained in depth before teaching application.

...the most important part with this new curriculum CAPS is to introduce concepts and explain them thoroughly. Learners need to understand concepts involved in a topic before they can be introduced to the recording. (Miss Grey)

Mr. Red gave an example of a process that he follows when introducing financial statements. He even mentioned all the important concepts that learners need to know when introducing the topic. He added that he starts by explaining these concepts before teaching financial statements. Once he is certain that learners have understood the concepts, he then discusses the structure of financial statements.

When introducing the new topic to learners I first explain concepts in involve they need to understand, like Depreciation, prepaid expenses, Accrued expenses, and incomes as well as income received in Advance and trading stock deficit and surplus. After that, I introduce the structure of how to do financial statements. Also give them an explanation of which aspect to take note of when preparing these statements (Mr. Red)

Although Mr. Blue regarded the understanding of concepts as a crucial knowledge, he felt that making learners conscious of the important part played by the particular topic to be introduced in Accounting is the point of departure before explaining the concepts that are associated with the topic. He explained that it is imperative for learners to know why there is a need for each topic before explaining the concepts related to the topic. He gave an example of clarifying the importance of financial reporting and financial statements in Accounting. This is confirmed by what he said:

I describe the role of financial reporting and financial statements. Making them aware of what these statements are used for and why are we preparing them in the first place. Thereafter I explain concepts that are related to the financial statements. (Mr. Blue)

Teachers showed different ways they used in introducing a lesson to their learners. Most showed that they do explanations whenever they introduce new topics in the classroom. However, they give an overview of specific concepts that learners need to understand when learning Accounting topics before they embark on recording and analysing.

Mr. Red and Mr. Blue said that they first explain to their learners the important concepts with understanding and making sure that they understand why some aspect are done in Accounting.

I first explain concepts in involve they need to understand, like Depreciation, prepaid expenses, Accrued expenses, and incomes as well as income received in Advance and trading stock deficit and surplus. After that I introduce the structure of how to do financial statements (Mr. Blue)

Similarly, other teachers, Miss Green and Mr. White noted that they explain to learners and use examples of Financial statements of describing the formats clearly to learners before starting to record transactions.

I describe the role of financial reporting and financial statements. Making them aware of what these statements are used for and why are we preparing them in the first place. Thereafter I explain concepts that are related to the financial statements. (Miss Green)

In Mr. White's school, there is a lack of resources, so the best option to use is explanations and demonstrations mostly to his learners for them to understand the content better.

With my learners' explanation is the best because at my school we lack resources so everything needs to be explained and described accordingly in a way that learners understand everything. (Mr. White)

Mr. Blue share the same aspect of using explanation and demonstration of the content taught at that time, describing important aspect of the topic, and unpacking it to learners in the form of explanation. Giving definition of new concepts that learners must know and understand before they start doing the recording of transactions.

4.4.1.1 Discussion

According to the CAPS for Accounting, the understanding of a concept is regarded as the first skill which serves as a basis for recorded and analytical and evaluation skills in each Accounting topic (DBE, 2011; DoE, 2003; Muller, 2006). Accounting contains many unique terms and abstract knowledge which are exclusive to the discipline. Teachers are expected to use strategies that encourage learners to understand financial concepts and increase their knowledge by providing activities that stimulate critical thinking skills. Teaching accounting basics can be a challenge. Learners are not familiar with basics concepts and they can get confused with the accounting terminology and vocabulary. It has been identified from the findings on teachers' responses that all the modern teaching strategies that they implement are with the common goal of making "learners to learn". One of the teachers mentioned that these strategies provide him with constructive information which can be sometimes discussed even with other colleagues and allows them to improve constantly in the strategies they used. Considering the importance of involving learners through the teaching process (Ngwenya, 2014) requires the Accounting teacher to use different strategies.

This strategy expects learners to use their knowledge from information gathered during classroom lessons to solve Accounting problems. All they are expected to do is to give valid reasons or, in other words, justify the answer they have given. One of the teachers mentioned he gave an example

of using an Accounting equation in teaching the balance sheet statement, where concepts are the priority to know understand to her learners. Understanding the basis of Accounting is an emphasis according to the new curriculum; it states clearly that the understanding of concept by the learners is vital (Ngwenya, 2014). Teachers viewed the conceptual approach as the starting point in teaching Accounting. This was evident on their views and emphasis on the importance of teaching concepts to Accounting Grade 10 learners. Concepts were viewed as a point of departure because for each topic in Accounting, theory is important for learners to be able to understand procedures and processes. Consequently, Dlamini (2016) stated that using the most appropriate teaching strategies allows a better understanding of the important concepts for learners. Findings showed that teachers provide an overview of specific concepts that learners need to understand when learning Accounting topics before they embark on recording and analysing.

4.4.2 Using Learners' experiences and prior knowledge as a teaching strategy

Teachers indicated that using learners' previous knowledge to introduce new topics is crucial in Accounting. They knew that learners come to Grade 10 with a wealth of previous knowledge and experiences from preceding grades. During focus groups discussions it was revealed that they used this approach to reinforce the learners' prior knowledge and to enhance learning of new concepts. Therefore, they explained that they started by assessing what learners already knew about the new topic. They used several methods to determine what learners know before teaching new topics. Miss Grey specified that she started by asking questions based on prior knowledge related to the new topic. She further clarified that if learners show that they do not understand previous knowledge, he gives detailed explanation. This is also evidenced in the statement below:

Usually I use question answer session where I link prior knowledge to the new topic am introducing in the classroom. It helps me a lot to as it ends up raising helpful discussion.
(Miss Grey)

For Mr. Blue, learners' prior knowledge is very important when introducing a new topic. He mentioned that he starts with question and answer to remind learners about the important concepts that are related to the new topic.

...with regards to financial statements, I start by reminding them of the important terms like business assets, liabilities, and shareholders' equity. Also give them a full understanding of the accounting equation effect on the balance sheet. (Mr. Blue)

Miss Green added that she starts her new topics by asking questions on what learners already know. She specified that the aim is to begin her lesson with the known and proceed to the unknown by relating what learners know with new knowledge:

I ask them questions on what they learned in Grade 9; the purpose is to take them from known to unknown. (Miss Green)

This is confirmed by Mr. Red, who gave an example of how he normally introduces adjustments in Grade 10. He explained how he first start off with the learners' prior knowledge. He knows that concepts related to the elements of the Accounting equation are introduced in Grade 9. He indicated that he starts his lessons by reviewing this information through asking questions from learners' experience and reinforced it by giving them an example. Learners need to know this information before they can be introduced to year-end adjustments for a Sole Trader in Grade 10. This is confirmed in what he said from group discussions:

I cannot just talk about how to journalise adjustments without first reminding them of the accounting equation and concepts like assets, liabilities, and owners' equity. I know that they did this in Grade 9. I start by asking questions to check if they still remember these terms. (Mr. Red)

Teachers believed in using baseline assessments in assessing learners' prior knowledge in the new topic. They indicated that give learners short informal class tests and class activities to determine what learners know about previous knowledge. These tests assist in identifying gaps in previous knowledge that learners need to learn new content. In addition, knowledge of what learners know before introducing a new topic helps teachers to select appropriate teaching strategies. This is what Mr. White said:

...checking learners what learners know about the new concepts helps me to know what they do not remember and in preparing lesson plans and in deciding on teaching methods or strategies that I am going to use. (Mr. White)

Teachers further elucidated the importance of previous knowledge in Accounting by emphasising that topics are hierarchical in nature. Therefore, some topics cannot be taught without first teaching other topics. They added that some topics build on each other across the grades and within the grade. They added that it is important to know the whole Accounting curriculum to know the previous knowledge needed for each new topic.

Mr. Red said he relates the topic to what the learners learnt in previous grades. He also gives learners examples and allows them a chance to provide their own examples to relate to the topic. This is evident in what he said during the interview:

I start by telling them the topic of the day, relate it to what they already know from the previous grade, provide examples that they can also relate too so that it gets more of their attention. I also ask them to give me their own examples that link to the topic being discussed. (Mr. Red)

Teachers used learners' immediate environment as the starting point for the development of Accounting ideas to enhance teaching. Besides using learners' previous knowledge, teachers also emphasised using experience from their environment. Mr. Red further explained that he encouraged her learners to give examples from their immediate environment when teaching. He uses examples that are familiar to learners to explain the new concepts.

Mr. White stated that he draws from learners' prior knowledge based on what they generally know from their life and daily experiences to make them understand:

I am beginning with making an introduction with what is familiar to them so to draw their attention before getting to what should they do according to the topic learnt at that time. (Mr. White)

4.4.2.1 Discussion

In the CAPS for Accounting, emphasis is placed on conceptual coherence, sequence and progression of knowledge which suggest that learning is developmental and is underpinned by the notion of hierarchy of knowledge and skills (DBE, 2011). This means that each new topic builds on the previous topic. In Accounting, learners build on what they already know and from that, they create, construct, and reconstruct their prior knowledge as they learn from their past and integrate their present experiences and perceptions of reality (Thompson, 2015). It is the responsibility of the teachers to identify foundational or prerequisite concepts that enhance the learning of a new concept as well as how the concept being taught can serve as a foundational or requisite concept for future learning (Thompson, 2015; Kutluk, Donmez & Gulmez, 2015).

Findings revealed that teachers consider the use of prior knowledge to find out how to introduce new content to their learners. Findings showed that their learners come to them with their own prior knowledge, conceptual understanding, skills, and beliefs. This is in line with (Hattan, 2019; Hattan, & Alexander, 2020), who stated that every learner brings his or her own previous experiences conceptual understanding, skills, and beliefs into an Accounting classroom. When teachers present learners with problems or new information, their prior knowledge and experiences influence their thinking (Diseko, 2016). Learners might understand what teachers say in slightly different ways, by attending to different aspects of the question, interpreting, and responding differently to the learning environment. All this knowingly affects their abilities to solve the problems they present, to reason, and to acquire new knowledge. One of the teachers specified that the aim is to begin her lesson with the known and proceed to the unknown by relating what learners know with new knowledge. Teachers' responses showed that they connect what they are teaching to real-life situations, and make sure that learners are involved by drawing from their experiences.

Diseko (2016) states that new learning is created on prior knowledge. The more we understand about what learners already think, and the more we help them engage their prior understandings, the more likely they are to learn well and the less likely they are to misinterpret the material in the subject. Findings also revealed that it is important to know the whole Accounting curriculum and to know the previous knowledge needed for each new topic you are teaching your learners.

Shulman (1987) also suggested different categories of knowledge where learners are also regarded as knowledgeable from their background experiences and prior information. Learners are regarded as people with knowledge from their own environment that they experience from their daily lives and that can be used to generate more knowledge to them. Emphasis placed on the note that learners should not be treated as empty vessels but people full of information (Clark, 2018). Findings also showed that learners come to the learning environment with their own existing knowledge which require teachers to comprehend and interpret new ideas in the light of learners' existing knowledge, and to shape up their own experiences (Aljohani, 2017).

4.4.3 Explanation as a teaching strategy

Teachers mentioned that they could not teach without using explanation. They explained that although they mix explanation with other topics and there are times where they use more explanation. Teachers believed that there are topics in Accounting where they were compelled to use mainly explanation as a teaching strategy. Largely, explanation was seen by teachers as a tool for describing unique concepts that did not have an equivalent term in English.

Mr. Red added that he used more explanation if teaching topics where it is not easy to relate to learners' experience or prior knowledge. This is what he said:

There are topics that learners to do understand if you try to ask them questions when introducing. They have never seen it in their community. Then as a teacher you just must explain a lot before giving them an example on the board. (Mr. Red)

Some teachers were faced with the challenge of overcrowding and this made it impossible for them to implement some teaching strategies. They adopted explanation as a dominant teaching strategy.

My class is too big, sometimes it is difficult to ask them to discuss in groups. They just make noise and there is not enough space to move desks for them to sit in groups. That is why I always use explanation. (Mr. White)

Similarly, Miss Green pointed out that she explained to learners and made examples of topics where she used explanation to give more clarity on like the format of other financial statements. She did this because she felt that it is important for learners to know the format thoroughly before starting to record transactions. This is what Miss Green said:

With my learners, explanation is the best because at my school we lack resources so everything needs to be explained and described accordingly in a way that learners understand everything. (Miss Green)

Mr. Blue share the same aspect of using explanation and demonstration of the content taught at that time, describing important aspect of the topic, and unpacking it to learners in a form of explanation. Giving definitions of new concepts that learners must know and understand before they start doing the recording of transactions, is key.

Additionally, Grade 10 Accounting teachers were concerned about the statements that were not easy to teach. This compelled them spend more time explaining to learners consolidate understanding. Most of teachers noted that Balance sheet was part of the challenging topics to teach and even to learners to understand. Mr. Blue explained the different explanation strategies he uses to introduce the topic of Balance Sheet to their learners as learners are different according to their levels of understanding and classroom size. He started with thorough explaining of the important aspect and discussion with learners.

...regarding financial statements, I start by reminding them of the important terms like business assets, liabilities, and shareholders' equity. (Mr. Blue)

Miss Green indicated that she starts by explaining the need for each topic (statements) and the information that is needed to prepare them:

I firstly explain to learners that Financial statements are very important in accounting and finance. Give them an overview of what they will learn about, you will learn about notes

to the financial statements, what information they may give, and why they are important to financial statement users. (Miss Green)

Mr. Red explained that when introducing a new topic, he started by explaining the topic and provided worksheets where learners use as a referring template of learning new aspect and format before embarking on calculations. The main priority for Mr. Red is to first explain the Accounting equation and link it to the balance sheet in the worksheet.

...firstly, I provide them with a blank balance sheet, introduce the concept of $A = OE + L$, then break down each term in the equation and slowly slot the terms into the balance sheet, explain to them the difference between what the business owns, what they owe to the outsiders and what they owe to the owner. (Mr. Red)

This shows that most of the teachers' regard explaining as a strategy of introducing the topic to their learners. Since most of these schools do not have enough working resources and have big sizes of class that they teach Accounting, teachers rely heavily on explaining new concepts.

4.4.3.1 Discussions

Researchers believe that the role of an explanation is to make clearer meaning of an object or term, it is used both by a teacher and as learner (Sigalingging, 2018). Findings revealed that the use of explaining as their mostly used strategy according to their working environments and the kind of learners they had. Hoban (2015) regards explanation as an instrument used for defining a certain phenomenon also in developing learners thinking. This is confirmed by the findings that even if a teacher can use a variety of strategies to teach but explaining becomes the dominant and the most demanding one. A teacher needs to explain some of the concepts for learner's clarification and even rules to them of how they should go about attempting a certain activity (Hoban, 2015). However, it has been noted that retaining by learners is usually poor unless information is backed up by written material and practices. Sigalingging, (2018) regard explanation as a teacher-centred approach, where learners passively receive knowledge from their teachers through direct instruction. In the study, teachers noted that they used explanation with other strategies to encourage learners' participation during the process of teaching and learning. According to

Senthamarai, (2018), through explaining teachers act as a sole provider of knowledge with a scripted lesson giving learners activities during the lesson.

Findings revealed that teachers believed that there are topics in Accounting where they were forced to use mainly explanation as a teaching strategy. Largely, explanations should be organized and presented to the learners, and should not be too complex, simple, or boring. Knowing the learner allows a teacher to draw on their background knowledge before activating links to the new knowledge with them to learn. The point is the suitable language use is more likely to occur when teachers are appropriately aware of their goal given moment in lesson to match their teaching aim, their pedagogic purpose, their language use Senthamarai (2018). However, for the teachers to give clearly and orderly explanations requires understanding of the content. Shulman's (1986) theory noted that the content knowledge of the teacher is vital as this serves as a contribution to learners' understanding of the content.

Usually, only a small proportion of the class will venture a comment in whole class discussions. Engaging all learners requires different techniques. Based on teachers' responses using explanation and demonstration of the content taught at that time, describing is an important aspect of the topic, as is unpacking it to learners in a form of explanation. Giving definitions of new concepts that learners must know and understand before they start doing the recording of transactions, is necessary.

4.4.4 Using ICT as a teaching strategy

During interviews, it was evident that lack of access to ICT was critical in some schools, while others had the pleasure of having access to suitable technology and space to accelerate learners' grasp of new knowledge. Teachers mentioned that they enjoyed teaching using power point but some of the schools do not have projectors. Some teachers said that when using power point presentations, they were able to display much information on the screen which they could not displayed on the chalkboard. Mr. Red added that it saves time to use power point presentations.

I use presentations which is better than writing on the board which takes time which could be dedicated to teaching. (Mr. Red)

Mr. White explained that using technology like computer saves time, but it needs appropriate planning because a teacher needs to know and understand what needs to be presented.

When using power point presentation, I must make sure that proper planning is done since I must prepare and understand what will be on the power point presentation. (Mr. White)

All teachers mentioned that although they did not have projectors in their schools, they used their laptops to teach other sections to enhance the learning process and make concepts come alive. Mr. Blue said that he normally brought his laptop to show learners videos to help them understand concepts when introducing other topics. It offers additional support in learning new concepts and this helps to spur and promote learning: This is what he said:

I use my laptop to teach Manufacturing concepts. I show them a video of the manufacturing process. They all pay attention and ask questions after watching the video. (Mr. Blue)

Miss Grey further added that she used technology to help learners see how concepts they are learning in Accounting classroom can be applied to everyday life. She explained how she used videos to teach and assess her learners.

Apart from giving my learners questions on the board, I recorded a short video in the supermarket with my phone. They watched the video; I then asked them questions based on the video. (Miss Grey)

She recorded a video of a scenario outside of the classroom using a smartphone and then use it to introduce new concepts in class and posing real-world problems.

4.4.4.1 Discussion

Researchers believe the use of Information Communication Technologies (ICTs) in educational practice empowers both teachers and learners, promote change and foster the development of 21st century skills (Egbri 2012., Saleme & Chukwunwendu, 2014). However, findings revealed that lack of access to ICT was critical in some schools. While other teachers had access to suitable technology, others experienced a huge shortage of devices. As a result, teachers could not use it to

enhance learners' grasp of new knowledge. What is evident from the findings is that all teachers were keen to use ICTs like power point to teach Accounting. However, other schools did not have projectors. Zureigat (2015) indicated that ICT contributed to effective learning through expanding access, promoting efficiency, improving the quality of learning. Accounting is regarded as a subject which is aimed at equipping learners with and developing certain skills and knowledge towards solving problems and satisfaction of real-life needs (Akamobi, 2015; Saleme & Chukwunwendu, 2014).

Findings revealed that although schools did not have enough ICT resources, teachers made use of their laptops to enhance the teaching and learning and make concepts come alive. All the participants felt strongly that ICT can help teachers to present Accounting content in ways most suited to individual learners while exposing them to authentic experiences. One teacher explained how he used his smartphone to record a real-life scenario which he used to teach new concepts. This is in line with Egbri (2012), who said ICT-supported learning provides learners the opportunity to observe concepts applied in the real world, thereby helping to enhance learning and communicative skills. These inspire, engage, and help learners in relating school experience to work practices, thus assisting by establishing teaching and helping schools to change.

The white paper written by Mathipa and Mukhari (2014) noted that most literature reveals that the effective integration of ICT in teaching and learning mainly depends on the availability of ICT infrastructure and teachers' implementation and support of ICT in education. Despite the availability of computer laboratories and media centres in most of urban schools, teachers revealed numerous issues that hamper the use and the integration of ICT in their pedagogic activities. Mathipa & Mukhari (2014) emphasise the factors that prevent ICT usage in primary and secondary schools and make recommendations that aim at encouraging all teachers to use ICT in their classrooms. This is revealing that when ICTs are used appropriately by enthusiastic and perceptive teachers, and learners with different learning styles and particular needs can be supported to manage their learning and to master the subject matter at their own pace.

4.4.5 Written work as a teaching strategy

Participants said that because Accounting needs a lot of practice, they let learners become actively involved by giving them more work. They felt that written work helped learners to practice and

deepen their understanding of new knowledge. They believed that learners must be given more work so that they can be actively involved and consolidate the learning of new knowledge. New concepts in Accounting are effectively learnt by giving learners more practical work. They added that learners must have opportunities to practise new skills and deepen their understanding of new information. All teachers mentioned that they used written to consolidate learning of new concepts.

In Accounting, learners must have a sound foundation on which to build new knowledge. Teachers believed that new knowledge was forged through repeated exposure to knowledge as the subject is practical. Mr. Red said that they first give learners written work in a form of worksheets. The aim was to test their previous knowledge. They believed that it was important to verify learners' understanding of the important concepts and making sure that they understand why some aspects are done in Accounting. Mr. Red also mentioned that he mostly emphasise the concepts involved in the topic being taught at that time and gave the learners more work.

In Grade 10 there are important concepts learners need to understand, like Depreciation, prepaid expenses, Accrued expenses, and incomes as well as income received in Advance and trading stock deficit and surplus. I introduce them by assessing what they know. (Mr. Red)

Miss Green concurred with Mr. Red by emphasising that background knowledge plays an important role in learning new knowledge. As a result, they introduce their lessons by providing learners activities on previous knowledge they need to learn new topic. This is what Miss Green said:

I talk about the new topic, after that I use their prior knowledge to build on that and introduce new information giving them written work. an idea of how these corelate towards each other. (Miss Green)

Teachers believed that homework was another written work strategy that enhances learning of new concepts in Accounting. The homework incorporated the content taught to assess the learners understanding and application of the concepts taught. Similarly, Miss Green and Mr. White noted

that they give activities and homework to learners and made examples of Financial statements of describing the formats clearly to learners before starting to record transactions those activities.

I start by explaining and then give them more activities. I also give them homework every day. I make sure we do corrections together to correct their mistakes. (Mr. White)

Repeated exposure to practice and knowledge-deepening activities were regarded by teachers as the main tool to enhance mastery of important skills required in Accounting. Homework was viewed by teachers as a vital strategy in practicing and deepening new knowledge. Teachers gave learners work to do at home because they believed that it extended learning opportunities beyond the school day. This is evident in what Miss Grey said:

Although I give them work in class, I also give them work to do at home because they must grasp the new knowledge and analyse other information on their own. (Miss Grey)

Mr. Blue explained that he starts by discussing the financial statements. He also allowed learners to practise the preparations of these statements by giving them more work to consolidate learning of the concepts. This is what Mr. Blue said:

I describe the role of financial reporting and financial statements. Making them aware of what these statements are used for and why are we preparing them in the first place. I then give them more work so that they will understand them. (Mr. Blue)

Mr. Blue also shared the same aspect of using explanation and demonstration of the content taught at that time, describing important aspect of the topic, and unpacking it to learners in a form of explanation. Giving definition of new concepts that learners must know and understand before they start doing the recording of transactions. This is what Mr. Blue stated:

...with regards to financial statements, I start by reminding them of the important terms like business assets, liabilities, and shareholders' equity. To verify their understanding, I give classwork for about a few minutes in a lesson to test their level of understanding.

Teachers believed that practice helped learners to develop critical thinking skills that learners require in solving financial problems. Consequently, they made sure that the type of examples they used to reinforce the concept being taught at hand allowed the learners to relate to their real-life problems. This assists in recognising the significance of the topics in practice. Teachers did classroom activities during their lesson and discussed problems together with learners.

After that I introduce the structure of how to do financial statements on all this information, I give them scenarios to work on and show understanding of these concepts.
(Mr. White)

Additionally, teachers were also asked how to they introduce specifically balance sheet to learners and they showed different aspect of strategies they use to their learners in Grade 10 Accounting. However, most of the teachers noted that balance sheet was part of the challenging topics to teach and even to learners to understand.

Teaches showed different strategies that they use in teaching the topic of balance sheet to their learners as learners are different according to their levels of understanding and classroom size. However, it differs with Mr. Red: when introducing a new topic, he provides worksheets which learners use as a referring template when learning a new aspect and format before embarking on calculations. The main priority to these teachers is to first explain the Accounting equation and link it to the balance sheet.

Similarly, Mr. Blue stated that the use of allowing learners to teach each other on the classroom board by writing answers of the activity, was useful. Allowing learners to engage on the issue gave ideas to the class. According to this teacher, this method works well in allowing learner involvement and participation, especially in Accounting.

...usually when I have given learners an activity, I let them write answers on the board and explain to the whole class how they went about giving us those values in Accounting. The whole class will end up arguing and discussing then I intervene as a teacher. (Mr. Blue)

Miss Grey added that the current curriculum emphasises the teaching of concepts and allowing learners to understand basic concepts at first, before embarking on calculations. To her, that is the most important part.

This shows that most of the teachers conduct assessment by using test, activities, and homework as a strategy of introducing new knowledge to their learners. Since most of these schools do not have enough working resources and have big sizes of class that they teach Accounting.

4.4.5.1 Discussion

Writing for the purpose of learning and thinking includes journals, one minutes papers, responses to unstructured problems or cases (Kwarteng, 2013). Similarly, findings revealed that using written work to teach new content to Accounting learners is vital and applicable. Weekly assessments give learners the opportunity to practice the skills learnt during the lesson on their own time. Suggested solutions are provided to learners to identify and learn from their mistakes (Coetzee, 2016) . The writing also provides an opportunity for learners to identify and diagnose any learning problems that they encountered on their private work done. This gives the teacher time to give feedback to learners on time and try to fill the gap identified through corrections. Ngwenya and Maistry (2012) asserted that assessments become developmental in nature since they bring an opportunity for feedback to both teachers and learners. Consequently, their study revealed findings state that learners' written work and independent practices are essential parts of formative assessments.

Findings revealed that teachers felt that written work help learners to practise and deepen their understanding of new knowledge. They believed that learners must be given more work so that they can be actively involved. New concepts in Accounting are effectively learnt by giving learners more practical work. They added that learners must have opportunities to practice new skills and deepen their understanding of new information. Similarly, Accounting is more practically like Maths, it needs more practice. Therefore, they must work in class, at home and every day for them to see whether they understand (Ngwenya& Maistry, 2012). Without written work and proper practice, learners will not be able to understand Accounting.

4.4.6 Learner involvement as a teaching strategy

Accounting teachers felt that learners needed to be engaged during the process of teaching and learning. Teachers stated that they encouraged learners to do their work in groups so that they could help each other. They created opportunities for learners to work collaboratively, therefore, providing opportunities for learning from each other. They revealed that they wanted their learners to work in groups so that they could make meaning of the new topic and improve understanding. They also used strategies like questioning and role play to actively involve learners.

Teachers added that written work encouraged learners to be active in their learning and to teach skills of critical thinking which will allow learners to be able to solve problems. All teachers acknowledge that they use questioning and scenarios from the question papers to actively involve learners and instill critical thinking skills. Mr. Red said:

I used to involve my Accounting learners to link the theory in the textbooks with the practice in class. During this session I use questioning learners so they can be involved and interactive. (Mr. Red)

Teachers showed a positive impression on questioning and learner centred approaches as they involve all learners in a classroom. Even though the precise teaching strategy is not clearly stated in the CAPS Accounting curriculum in Grade 10, facilitating is one of the vital requirements for quality teaching in Grade 10. They all revealed that during their teaching and learning, they give learners tasks to do on their own and then facilitate. They further mentioned that during the facilitating process, they attend to learners who have difficulty in learning, and they allow learners to work on their own, so they identify and solve problems on their own. This is evident in Mr. Blue's response.

I facilitate a lot as much as I have many learners, but it supports. In my Accounting class, I first work with them in introducing a topic and doing some examples and I group them to do tasks on their own; my task will be to mark and give corrections. I even give them a chance to write on the board. Facilitating helped me to identify where they good at and where they are lacking. (Mr. Blue)

Teachers have all shared a positive response about the general interaction with the learners in classrooms. They all indicated that they have different types of learners in their classroom, but they interact very well with all of them. Good interaction creates a positive learning environment.

4.4.6.1 Group work

Teachers felt that it was vital to allow learners to engage in class discussion. They used group work to promote class discussions and encouraged learners to do their work in groups by giving them activities to discuss in class.

Miss Grey and Mr. White explained that they normally group learners as a way of making them engage and involve during the process of teaching and learning. Miss Grey mentioned that learning together allowed learners to share ideas and skill as they tried to solve Accounting problems as a team:

I always make sure that I increase participation in the lesson. I include frequent discussions and small-group work, it is also important in a classroom. (Miss Grey)

Teachers mentioned that they also allowed whole class discussions. The purpose was to engage the whole class to ask questions for clarity or to support what has been presented to them. They also allowed learners to present their solutions in class. They added that after group discussions, they normally created an opportunity for presentation of the solutions in class by explaining or doing the calculations on the board. During presentations other groups are required to ask questions. This is what Mr. Red said:

I give them activities to discuss as a group and to present in the classroom and allow other groups to ask questions for clarity and they add more information. (Mr. Red)

Mr. Blue also added that learners liked working in groups because they found the environment where it was easy to express themselves when they were sharing ideas in groups. He explained how she formed groups in her Accounting classes. He believed that grouping learners assisted other learners. This is what Mr. Blue said:

They like working in groups because they communicate freely with their peers. They discuss or share ideas and present them in the class where other groups ask questions for clarity. (Mr. Blue)

According to the teachers, group discussion allowed learners to learn as groups, assisting each other during the process to do activities as a team. Their peers gave them the confidence to learn and contribute to the discussion. This strategy presented an opportunity for sharing ideas in a more comfortable environment. Mr. White prefers to also do classroom engagement where learners do collaboration and work together in sharing ideas and working on certain problems:

I usually like to make my learners engage through teamwork. Grouping them together so to share ideas and support towards each other. (Mr. White)

Miss Green mentioned that apart from executing group activities, she also involved learners actively by giving them individual work which is shared with the whole class during marking. This is what Miss Green said:

Since Accounting is a practical subject, I make sure I involve my learners by making them to do work on their own and I will facilitate by giving them guidance. By doing so, they can think critically on their own. They mark their work in class. (Miss Green)

Mr. Red asserted that he used different strategies because he wants to cater for learners' different abilities. He also added that because he taught large classes, his choice of teaching strategy was normally based on time and the size of the class. He explained that in large classes he used questions and answers as a method. He indicated that although the class size is large, he uses the question and answer method to create opportunities for discussions to involve all learners.

I use different methods because I have different learners with different abilities. I teach very huge classes, so it depends on time and the number of learners I have. However, with

huge classes I normally use question and answer method, discussion so to make them involved in the lesson and not bored. (Mr. Red)

4.4.6.2 Using questioning as a teaching strategy

Opportunities should be created to allow learners to practise and master core concepts. Therefore, questions teachers ask should help learners practice the core concepts. Teachers indicated that they used questions to involve learners while assessing understanding and consolidating learning. They added that there were questions that they asked at the beginning of the lesson to determine what learners know about the new topic and to remind them about the previous lesson.

I use questioning when introducing a lesson to assess learners' knowledge about the new topic. I want to check what they know about the new concepts. (Miss Grey)

Similarly, for Miss Grey, learners' background knowledge matters the most as she makes use of it by connecting with what learners know and what is new, integrating the two to make understanding of the content learned. Miss Grey said:

Usually I use question answer session where I link prior knowledge to the new topic am introducing in the classroom. It helps me a lot to as it ends up raising helpful discussion. (Miss Grey)

Mr. Red added that he normally asked question during the lesson. He believed that he could not continue teaching without checking understanding of the new knowledge:

I do plan the questions based on the content that I am going to introduce in class. While teaching, I always ask questions to see if they understand. (Mr. Red)

Miss Green believed that large class size compelled her to use questioning. This is because her learners are not the same, she used a variety of questions to accommodate all learners' abilities. She explained that questioning strategy assisted in assessing learners' understanding of the concepts and content taught and determining their level thinking. She also added that during

questioning, probing further helped in determining the learners' reasoning behind their responses. This is confirmed in what she said:

Due to a large classroom, I normally use questioning learners in a way that helps them evaluate their own thought processes by probing the thinking behind their statements and questions. Also includes asking learners different types of questions: knowledge questions, comprehension questions, analysis questions, synthesis questions, evaluation questions.
(Miss Green)

Miss Grey emphasised that the type of the strategy she used when teaching depends on the topic. However, for Miss Grey learners background knowledge matters the most when teaching. she explained that she used question and answer strategy to link learners' prior knowledge with new content. She integrated the two to make understanding of the content learned. On the other hand, she had the same view about using discussions as a way of teaching Accounting. She added that questioning assisted her in engaging learners in discussion.

Usually I use question answer session where I connection prior knowledge to the new topic am introducing in the classroom. It helps me a lot to as it ends up raising helpful discussion.
(Miss Grey)

Mr. White, like other teachers added that questioning helped in encouraging group learning where learners work together in teams, collaborating to complete Accounting problems. He provided an example to show how he used questioning to allow discussion in class. Mr. Red mentioned that he used questioning at the end of the lesson to check understanding and to review the lesson.

What is evident above is that almost all teachers use question and answer teaching strategy to engage learners in discussion. Teachers felt that asking learners a variety of questions was a strategy they used to teach and to verify learners' understanding of new knowledge. Consequently, questions were differentiated in many categories which allowed deep learning and accommodating different levels of understanding for learners.

4.4.6.3 Role play

Teachers used roleplay as a strategy that allowed their learners to apply content as they simulate the role of a decision-maker who must decide regarding a specific knowledge of Accounting. Red felt that role play allowed learners to explore realistic situations by interacting with other people in a managed way to develop experiences. Mr. Blue said:

I usually tell my learners to do Accounting presentation of problems on the board where the whole class will listen to a certain created scenario then a learner present solution to that. The other learners will then ask questions or comment based on the presentation. (Mr. Blue)

To Mr. Red, role play helped in developing communication skill of Accounting to his learners and being able to critically agree about a certain aspect of Accounting topic. It allows them to explore imaginatively the learning of new concepts. When learners are acting their roles, they own the character that they are simulating. This ownership permits learners to engage fully and enjoy their learning.

When my learners are involved in role play, they usually are like the real characters. This allows learners to have an interest in participating to the lesson. I once gave out a transaction of Rent and they had to calculate presenting their solutions in the classroom and they were arguing until I had to tell them how they should have calculated it. (Mr. Red)

Mr. Blue used role play where he demonstrated how the transaction takes place in real life. He provided an example of how he used demonstration in class to teach a particular topic.

But if I teach topic like depreciation, I like to do show and tell demonstration where I bring two calculators new one and old one then asks if they can sell them with the same price. Then our discussion going forward start there. It just depends which topic. (Mr. Blue)

Using role play to teach allow learners to develop their skills in a supported active and experiential environment.

4.4.6.4 Discussion

According to Shulman (1986), a teacher requires not only knowledge of subject matter, but knowledge of how students learn and how to transform them into active learners. Therefore, the aim of teaching is not only to convey information, but also to convert students from passive recipients of other people's knowledge into active constructors of their own and others' knowledge (Gillies, 2016; Nouri, 2016; Phan, 2018). What is evident from the findings is that teachers believed that learners should be involved during the process of teaching and learning to be able to construct their own knowledge. They mentioned that they encouraged learners to do their work in groups so that they could help each other.

Nkosi (2014) stated that teaching and learning evolves around two people which are teachers and learners. They both play an important part in implementing the curriculum of Accounting in the classroom. Managing overcrowded classrooms is a difficult task for teachers since the number of learners is high and hard to control. Handling discipline and learners work in an overcrowded classroom was a challenge for teachers in Accounting classroom. Findings showed that teachers make sure that group activities are done outside to minimize movement and noise. Handling one step at a time ensuring that all work prescribed is complete. Managing overcrowded classrooms necessitate proper planning that involves being able to use activities that will engage the learners in an active way as the teachers (Abraham, 2006). Although the teachers' practices with overcrowded classrooms are stressful, they are still managing this situation. Teachers organized individual resources to manage overcrowded classrooms. Teachers used group work activities; they also increased work and planned lessons to engage learners in active ways. Findings revealed that allowing peer group learning assists learners to discover their current knowledge (Tylor, 2016). Through this approach all learners become involved through the teaching process and can creatively think and collaborate. This also gives learners with an opportunity to access all information relevant to the subject and can become more independent learners. Other teaching strategies that have been identified as adopted mostly by teachers for discussion groups, including problem-based learning cases.

4.5 CONCLUSION

This chapter presented the data and analysis which responded to the two key research questions that guided the study. The participants were made up of five Grade 10 Accounting teachers from five schools within Pinetown District. Analysis from the findings of the study flagged from teacher knowledge and their teaching strategies that they use in teaching Accounting learners. This also revealed the use of conceptual approach as a point of departure in teaching Accounting and using explanation and ICT as a teaching strategy. Moreover, it was also revealed that the teaching of Accounting has some hindrances due to lack of resources and large classroom sizes. Hence, the findings also revealed learner involvement as a teaching approach. The following chapter will provide a discussion of the findings, summary, and conclusions, and will offer recommendations for further research.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

The previous chapter presented the data that were generated from the participants using semi-structured individual interviews and focus group discussions. The data were analysed and responses copied verbatim; thereafter, the analysis and discussion were done to make meaning and identify the themes. In this chapter, the brief key points for all chapters are provided in summarizing the study. The chapter will further present the summary of the key findings of the study. The limitations of the study are also discussed. The chapter finally concludes by providing the recommendations from the study.

5.2 OVERVIEW OF THE STUDY

The purpose of the study was to explore the teaching strategies Accounting teachers use to teach Accounting concepts in Grade 10 in Pinetown Education District. The findings answered the two key research questions of the study. The participants were made up of five Grade 10 Accounting teachers in Pinetown District that is located within Durban Metropolitan, KwaZulu-Natal. The problem statement was grounded in the reports from various studies that teachers focused more on teaching recording of transactions without teaching the basic concepts of Accounting. This often stimulates rote learning which leads to challenges in analysing of unfamiliar financial problems. Teachers' teaching strategies can affect learners' understanding of new concepts and ultimately, their performance. It was therefore important to explore teaching strategies used by teachers in teaching Accounting concepts. The literature revealed that the that learners must know and understand basic concepts of Accounting by practicing different Accounting problems and activities until they are do them correct. This can be achieved by teachers using different teaching strategies. Theoretical framework selected was Shulman (1986)'s theory on teacher knowledge, which underpins the study. During the data collection, the participants shared their views on the teaching strategies they use to teach Accounting concepts. An overview of each chapter is presented below.

5.2.1 Chapter One

This chapter presented the background and provided the general overview of the entire study. The rationale of the study was described in order to present the personal, professional and theoretical reason that initiated this study to be conducted. The objectives of the study were outlined, and the three key research questions were clearly drawn.

5.2.2 Chapter Two

In this chapter, numerous studies that were linked to the phenomenon of the study were presented as a literature review to ensure that the study is located within the existing body of knowledge. The study was guided by Shulman (1986)'s theory on teacher knowledge as it relates to this phenomenon. The pedagogical content knowledge (PCK) theoretical lens was framed within this component. Shulman (1987) suggest that there are seven categories of knowledge bases: content knowledge, general pedagogical knowledge, curriculum knowledge, pedagogical content knowledge, knowledge of learners and their characteristics, knowledge of educational contexts and knowledge of educational ends. The framework assisted in answering the research questions and supporting the findings.

5.2.3 Chapter Three

This chapter presented the research design and methodology adopted by the study. The study employed the qualitative research approach which was located within the interpretivist paradigm. The two types of sampling, purposive and convenience sampling, were presented in this chapter and their adoption was justified. The two data collection instruments, namely, focus group discussion and semi-structured individual interviews, were discussed as they were employed to collect data from the five participants. In addition, trustworthiness and its four dimensions, namely, transferability, dependability, confirmability, and credibility, were presented to enhance honesty. Furthermore, ethical considerations were made by getting the approval from the relevant stakeholders to proceed with this study. The stakeholders whom the permission was received from include the University of KwaZulu-Natal Research and Ethics committee, Department of Basic Education, schools' gatekeepers (principals) and five participants.

5.2.4 Chapter Four

This chapter presented the data analysis. The findings were presented thematically after searching and grouping the correlations from the data. The participants' responses were quoted verbatim and interpreted to make meanings. Also, the findings were discussed and supported by the relevant literature and the adopted theoretical frameworks.

5.3 SUMMARY OF THE FINDINGS

In this section, conclusions for the study are provided and proceeded by the key research questions, the findings of the study based on the themes, as well as sub-themes that emerged from the analysis of data generated. The summary of findings presented below were answering the two key research questions:

- What teaching strategies do Accounting teachers use to teach Accounting concepts in Grade 10 in Pinetown District?

5.3.1 TEACHING STRATEGIES ACCOUNTING TEACHERS USE TO TEACH ACCOUNTING CONCEPTS AND HOW THEY USE THESE STRATEGIES

5.3.1.1 Using conceptual approach as a point of departure in teaching Accounting

Teachers viewed conceptual approach as starting point in teaching Accounting. This was evident in their views and emphasis on the importance of teaching concepts in Accounting Grade 10 learners. Concepts were viewed as a point of departure because for each topic in Accounting theory part is important for learners to be able to understand procedures and processes. It was noted that the current curriculum stresses the teaching of concepts and allowing learners to understand basic concepts at first before embarking on calculations of Accounting subject.

Concepts are regarded as the foundation of the subject Accounting and they serve as the deep general knowledge that learners need to be equipped of to master accounting procedures. It was also revealed that apart from equipping the learners with necessary skills and knowledge for the concepts in Accounting, due to the nature of its content, learners are provided with valuable knowledge to apply in their real lives, especially concerning the organization of personal funds.

Findings revealed that there are several Accounting skills and aspects of knowledge that are acquired by the learners in EMS subject. Teachers stated that, a portion of what learners must gain in EMS is the understanding of Accounting concepts and terminologies so that when they enroll in FET Phase Accounting, they will not have problems with understanding the subject language. According to the teachers, learners who are enrolling in FET Phase Accounting are expected to possess the skills to record and post from journals to ledger as well as working with numbers and calculations. However, there is a lack of resources, so the best option to use is explanations and demonstrations for the learners to understand the content better.

5.3.1.2 Using of explanation as a teaching strategy

Teachers mostly made use of explanation as a strategy of teaching Accounting because of their classroom size and the kind of learners they have. Explanation was regarded as a tool for describing relevant phenomena, developing learners logical thinking, and justifying the information.

Teachers highlighted that there are topics in Accounting where they were compelled to use mainly explanation as a teaching strategy. One of the teachers pointed out that she explained to learners and made examples of topics where She used explanation to give more clarity on the format of other financial statements. Explanations clarify concepts that are seen to be difficult to understand by the learners when reading on their own.

Findings revealed that definition of new concepts that learners must know and understand before they start doing the recording of transactions. It was pointed out that explaining strategies used to introduce the topic of Balance Sheet to the learners are different, according to their levels of understanding and classroom size. Thorough explaining of the important aspect and discussion with learners is needed.

However, it was noted that since most of these schools do not have enough working resources and big sizes of class in Accounting, teachers rely heavily on explaining new concepts.

5.3.1.3 Using learner experiences and prior knowledge in teaching Accounting

The view of considering learners' prior knowledge and experiences was discovered from the findings of the study. Teachers considered learners' background when teaching Accounting; according to them, this knowledge assist their understanding of the content going forward.

Findings revealed that verifying learners' background knowledge determines what learners know before teaching new topics. This serves as a build-up point as a teacher to be able to identify the gap and where to begin teaching new information to learners. It was also noted that learners should be treated as people with knowledge, not empty vessels as they construct knowledge on their own.

This was evident based on teachers identifying learners' own life experiences of their context and environments they live in. Besides using learners' previous knowledge, teachers also emphasized using experience from their environment. Drawing from learners' prior knowledge based on what they generally know from their life and daily experiences to make them understand, is essential.

- How do Accounting teachers use these teaching strategies to teach Accounting concepts in Grade 10 in Pinetown District?

5.3.1.4 Learner involvement

Learner involvement refers to the level of participation and interest that learners show when they are learning or being taught, which contributes to the level of motivation. Findings revealed Accounting teachers felt that learners needed to be engaged during the process of teaching and learning.

Teachers stated that they encouraged learners to do their work in groups so that they could help each other. They created opportunities for learners to work collaboratively, providing opportunities for learning from each other. They revealed that they wanted their learners to work in groups so that they could make meaning of the new topic and improve understanding.

Findings showed that the use of strategies like questioning and role play to actively involve learners which encourages learners to be active in their learning and to teach skills of critical

thinking which will allow learners to be able to solve problems. Normally, teachers also group learners as a way of making them engaged and involved during the process of teaching and learning. Lastly, findings showed that role play allowed learners to explore realistic situations by interacting with other people in a managed way to develop experiences.

5.3.1.5 Use of ICT as a teaching strategy

The findings revealed that access to ICT resources in schools is limited and some are not available at all, which make it difficult for the use of ICT as a teaching strategy. However, teachers use the available material and infuse ICT in their teaching of Accounting lessons. In some schools with projectors, teachers showed the use of power point presentations which make it easier for them to display information to learners. One of the teachers mentioned that using technology saves time but they need a lot of time and proper planning to present orderly information.

Teachers highlighted that they use their own laptop to teach some of the sections in the subject. They present videos in the classroom where learners will be able to see and to help them understand concepts when introducing other topics. In some cases, lifetime scenarios may be recorded from outside and shown to learners in a form of a video in relation to the content learned at that time.

5.3.1.6 Using written work to consolidate learning of new knowledge

Teachers shared their views that Accounting needs a lot of practice; they let learners be actively involved by giving them more work. They felt that written work helps learners to practise and deepen their understanding of new knowledge. It is noted that learners learn new knowledge well when they write it down. Findings revealed that new concepts in Accounting are effectively learnt by giving learners more practical work. They added that learners must have opportunities to practise new skills and deepen their understanding of new information. All teachers mentioned that they used written work to consolidate learning of new concepts.

Teachers alleged that homework was another written work strategy that enhances learning of new concepts in Accounting. The homework incorporated the content taught to assess the learners' understanding and application of the concepts taught. Homework was viewed by teachers as a vital

strategy in practising and deepening new knowledge. Teachers stated that they give learners work to do at home because they believed that it extended learning opportunities beyond the school day.

5.4 LIMITATIONS OF THE STUDY

The study was conducted in only five secondary schools in one district, Pinetown. Based on this, the findings of the study cannot be generalized to all secondary schools in the province of KwaZulu-Natal. There is also a limitation in the Grade selected for the study, even though the subject is being taught in Grades 10 to 12. The study was limited to Grade 10 Accounting teachers specifically. The study also employed a qualitative approach and the interpretivist paradigm to collect data through focus group discussion and semi-structured interviews. Hence, the findings only emerge from these methods; they cannot be generalized and assumed for other methods of data collection until proven.

5.5 RECOMMENDATIONS

The main aim of this study was to explore the teaching strategies Accounting teachers use to teach Accounting concepts in Grade 10. The following recommendations are made based on the findings:

It has been identified that an active/ learner-centred approach plays a vital role in enhancing learners' performance in the classroom. This study recommended that teachers use a **learner-centred approach**, with activities involved and the critical thinking approach to allow learners to be part of the lesson. Any other productive teaching strategies that could involve learners more should be used by teachers in teaching Accounting in Grade 10.

Therefore, it recommended that **teachers emphasise questioning and discussion in the classroom**. Questioning involves learners in a way that benefits them as they evaluate their own thought processes by probing the thinking behind their statements and questions. It also includes asking learners different types of questions: knowledge questions, comprehension questions, analysis questions, synthesis questions, evaluation questions.

The use of conceptual approach should be used as a point of departure in teaching Accounting. Teachers should make use of starting with basic concepts when teaching Grade 10 learners. Teaching important concepts that are related to a particular topic before embarking on calculations and recording, is necessary.

Writing in Class should be encouraged. Writing for the purpose of learning and thinking, includes classwork, one-minute papers, answers to unstructured problems or cases in the classroom.

Group learning and teamwork should be used more. Learners working together in groups, act as a team to complete a problem or project. Technology, including visual aids and computers, allow learners to use or access the internet, and technological resources to enhance their learning. A lack of resources was also revealed as a challenge for Accounting teachers in Grade 10. The recommendation is that teachers can also **become more creative** as Accounting teachers, **fundraise** to generate some income to buy calculators and find other related resources for Accounting.

Accounting teachers must ensure that they **order correct stationery for teaching Accounting** to adapt the socio-economic issues of the learners. Textbooks must be ordered according to the number of learners they have in the subject.

Lastly, teachers should ensure their best understanding of the **subject (Accounting) content knowledge** before teaching learners because subject knowledge is vital.

However, the Teaching and learning cannot be separated with the environment the schools are within, as matters external to the school do affect what happens in schools. In that case, further research is needed to evaluate the effect of external factors on the school's teaching strategies that may be used, such as the lack of resources in rural schools for the use of information communication technologies in those schools.

5.6 CONCLUSION

The aim of this study was to explore the teaching strategies Accounting teachers use to teach Accounting concepts in Grade 10 and how they use those strategies. Information was found from different literature which was written by scholars on their investigations of these strategies. Findings emphasized the use of active learner participation in the classroom, either by co-learning, being learner-centred, or challenging learners' thinking and the use of explanation. The use of conceptual approach as a point of departure is vital when teaching Grade 10 Accounting. However, it was noted that teachers should refrain from using a teacher-centred approach when teaching Accounting, as learners also have background knowledge that should be considered when teaching.

Furthermore, in terms of ICT, teachers mentioned the issue of a lack of resources in some schools, which can be a distraction when implementing ICTs in teaching. However, ICTs play a vital role in education. Quality resources will guarantee that quality teaching and learning is accomplished. Quality education can be achieved if the Department of Education guarantees that all schools are well-resourced.

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ANNEXURES

Annexure A – Permission Letter from Department of Education

	education Department: Education PROVINCE OF KWAZULU-NATAL	
<hr/>		
Enquiries: Phindile Duma/Buyi Ntuli	Tel: 033 392 1063/51	Ref.: 2/4/8/4151
<hr/>		
Ms Nokuphiwa Felicia Hlongwane D 95 KwaDabeka CLERNAVILLE 3610		
Dear Miss Hlongwane		
<p style="text-align: center;">PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS</p>		
Your application to conduct research entitled: "STRATEGIES USED BY ACCOUNTING TEACHERS TO TEACH ACCOUNTING CONCEPTS IN GRADE 10: A CASE STUDY OF ACCOUNTING TEACHERS IN PINETOWN DISTRICT" , in the KwaZulu-Natal Department of Education Institutions has been approved. The conditions of the approval are as follows:		
<ol style="list-style-type: none">1. The researcher will make all the arrangements concerning the research and interviews.2. The researcher must ensure that Educator and learning programmes are not interrupted.3. Interviews are not conducted during the time of writing examinations in schools.4. Learners, Educators, Schools and Institutions are not identifiable in any way from the results of the research.5. A copy of this letter is submitted to District Managers, Principals and Heads of Institutions where the Intended research and interviews are to be conducted.6. The period of investigation is limited to the period from 05 July 2020 to 10 January 2022.7. Your research and interviews will be limited to the schools you have proposed and approved by the Head of Department. Please note that Principals, Educators, Departmental Officials and Learners are under no obligation to participate or assist you in your investigation.8. Should you wish to extend the period of your survey at the school(s), please contact Miss Phindile Duma/Mrs Buyi Ntuli at the contact numbers above.9. Upon completion of the research, a brief summary of the findings, recommendations or a full report/dissertation/thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu-Natal Department of Education.		
<div style="text-align: center;"> Dr. EV Nzama Head of Department: Education Date: 05 July 2020</div>		
<p style="text-align: right;">...Leading Social Compact and Economic Emancipation Through a Revolutionary Education for all...</p>		
<hr/> <small>KWAZULU-NATAL DEPARTMENT OF EDUCATION Postal Address: Private Bag X9137 • Pietermaritzburg • 3200 • Republic of South Africa Physical Address: 228 Pietermaritz Street • Ex-NED Building • Pietermaritzburg • 3201 Tel.: +27 33 3921063 • Fax: +27 033 3921203 • Email: Phindile.duma@kzndoe.gov.za • Web: www.kzndoe.gov.za Facebook: KZNDoe... Twitter: @DBE_KZN... Instagram: kzn_education... Youtube: kzndoe</small>		

Annexure B – Letter to Principals

LETTER TO THE PRINCIPAL

School of Education,
College of Humanities,
University of KwaZulu-Natal,
Edgewood Campus,
ASHWOOD, 3605

The Principal

Dear Sir/madam

Request for permission to conduct research in your school

I am Ms. Nokuphiwa Felicia Hlongwane an educator, kindly request for permission to conduct a research at your school. As part of my professional development, I am currently registered as a MEd student at the University of KwaZulu-Natal. The research is entitled: **Strategies used to teach Accounting concepts in Grade 10: A case study of Accounting teachers in Pinetown district**

Please note that the purpose of the study is to explore what are the teaching strategies used by Accounting teachers to teach Accounting concepts in Grade 10. The study will be limited to Grade 10 Accounting teachers in Pinetown district.

The study will examine this further by exploring how Accounting teachers used their strategies in teaching Accounting concepts and why do they use them to grade 10 learners. Because I intend to get indepth information about your school's Accounting teachers, multiple methods will be used for collection of data.

In understanding that teachers have different perspectives and the issue of Covid-19 pandemic, Accounting teachers will be interviewed using WhatsApp video audio taped interviews. They will also required to be involved in a focus WhatsApp group.

The period anticipated for data collection is between August to October 2020 and it will last for 60 minutes per session. Please permit me to be allowed to audiotape the interviews.

Throughout the research process as well as in the reporting of the findings:

- Teachers' participation in the research is voluntary.
 - Teachers' can withdraw from the research process at any time and the decision will not disadvantage the participant.
 - Their identity will not be disclosed in the dissertation.
 - Their names and the name of the school will not be disclosed at any point during or after the study.
- Throughout the research process as well as in the reporting of the findings their anonymity and confidentiality is secured.

The researcher will use any information from teachers' in a way that will assure their continued respect among their colleagues. The information obtained will strictly be used for research purposes and will be used with stringent confidentiality. The data will only be used for research purposes and will be securely stored in a lock-up cabinet.

After submission of the thesis, data will be stored with the university for a period of five years, after which the documents will be shredded, and audio tapes will be destroyed.

For any further information, I have enclosed the contact details of my supervisor.

Yours sincerely

Nokuphiwa Felicia Hlongwane

Student No: 215045549

Contact Number: 073945037

Email: nokuphiwah562@stu.ukzn.ac.za or 215045549@stu.ukzn.ac.za

Supervisor: Dr J. Ngwenya

Contact Number: 0312603621 or 0837239134

Email: NgwenyaJ@ukzn.ac.za

You may also contact the Research Office through the contact details below:

UKZN Humanities & Social Sciences Research Ethics Committee

Research Office, Westville Campus Govan Mbeki

Building

Private Bag X 54001

Durban

4000

KwaZulu-Natal, South Africa

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Thank you for your co-operation in this study.

CONSENT / DECLARATION (To be completed by the Principal)

I.....(Full

Name) have been informed about the study entitled: Strategies used to teach Accounting concepts in Grade 10:

A case study of Accounting teachers in Pinetown district by Nokuphiwa Hlongwane.

- I understand the purpose and procedures of the study.
- If I have any further questions/concerns or queries related to the study I understand that I may contact the researcher at 0739450372
- I declare and give permission for the continuity of the research in my school.

Signature of Principal

Date

Annexure C – Permission Letter from Principals

121 Marianhill road

Edgewood

Pinetown

3610 18/06/2020

Dear Miss

Re: Permission for conducting a research in my school

Permission for conducting a research in our school has a reference. Permission is granted on the condition that it will not disturb our teaching and learning programme. I fully understand the nature of your study as you explained to me and understand the contents of your letter. I agree to my school's participation in the study. Your assurance of confidentiality and anonymity is acknowledged and appreciated.

I would like to take this opportunity to wish you well and success on your studies

Thank you

Principal

Yours in education

Annexure D – Letter to Participants

LETTER TO THE PARTICIPANTS

School of Education, College of Humanities,
University of KwaZulu-Natal,
Edgewood Campus,
ASHWOOD, 3605

Dear Participant

INFORMED CONSENT LETTER

My name is Nokuphiwa Felicia Hlongwane. I am a MeD candidate studying at the University of KwaZulu-Natal, Edgewood campus, South Africa.

I am interested in conducting a study on: **Strategies used to teach Accounting concepts in Grade 10: A case study of Accounting teachers in Pinetown district**

The study will examine by exploring how Accounting teachers use their Teaching strategies to teach Accounting concepts to Grade 10 learners in one district in KwaZulu-Natal. I wish to obtain your consent to conduct an individual WhatsApp Video interview with you. You will also be required to be involved in a focus WhatsApp group. To gather the information, I am interested in asking you some questions.

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 1 hour and may be split depending on your preference.
- Any information given by you cannot be used against you, and the collected data will be used for purposes of this research only.
- Data will be stored in secure storage and destroyed after 5 years.
- You have a choice to participate, not participate or stop participating in the research. You will not be penalized for taking such an action.
- The research aims at knowing the strategies you use in teaching Accounting concepts in Grade 10.
- 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 you are willing to allow the interview to be recorded by the audio tape recorder.

Yours sincerely

Nokuphiwa Felicia Hlongwane
Student No: 21504554
Contact Number: 0739450372
Email: nokuphiwah562@gmail.co or 215045549@stu.ukzn.ac.za

Supervisor: Dr J. Ngwenya
Contact Number: 0312603621 or 0837239134
Email: NgwenyaJ@ukzn.ac.za

You may also contact the Research Office through the contact details below:

UKZN Humanities & Social Sciences Research Ethics Committee

Research Office, Westville Campus Govan Mbeki Building

Private Bag X 54001

Durban

4000

KwaZulu-Natal, South Africa

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Thank you for your contribution to this research.

Annexure E – Informed Consent Letter from Participants

CONSENT / DECLARATION (To be completed by Accounting teachers)

I.....(Full

Name) have been informed about the study entitled: **Strategies used to teach Accounting concepts in Grade 10: A case study of Accounting teachers in Pinetown district by Nokuphiwa Hlongwane.**

- I understand the purpose and procedures of the study.
- I have been given an opportunity to answer questions about the study and have had answers to my satisfaction.
- I declare that my participation in this study is entirely voluntary and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.
- I have been informed about any available compensation or medical treatment if injury occurs to me as a result of study-related procedures.
- If I have any further questions/concerns or queries related to the study I understand that I may contact the researcher at 0739450372
- If I have any questions or concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researchers then I may contact:

UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus Govan Mbeki Building

Private Bag X 54001

Durban

4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Please tick the relevant column below. I hereby provide consent to:

	Willing	Not willing
Audio-record my interview / WhatsApp video interviews		
Focus WhatsApp group		

DATE

SIGNATURE OF PARTICIPANT

Annexure F – Ethical Clearance from UKZN



31 July 2020

Miss Nokuphiwa Felicia Hlongwane (215045549)
School Of Education
Edgewood Campus

Dear Miss Hlongwane,

Protocol reference number: HSSREC/00001680/2020

Project title: Strategies used to teach Accounting concepts in Grade 10: A case study of Accounting teachers in Pinetown district

Degree: Masters

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 24 July 2020 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted **FULL APPROVAL**

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

This approval is valid until 31 July 2021.

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

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

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

Yours sincerely,



Professor Dipane Hlalele (Chair)

/dd

Humanities & Social Sciences Research Ethics Committee
UKZN Research Ethics Office Westville Campus, Govan Mbeki Building
Postal Address: Private Bag X54001, Durban 4000
Tel: +27 31 260 8350 / 4557 / 3587
Website: <http://research.ukzn.ac.za/Research-Ethics/>

Founding Campuses: Edgewood Howard College Medical School Pietermaritzburg Westville

INSPIRING GREATNESS

Annexure G – Focus Group schedule

WHATSAPP FOCUS GROUP INTERVIEW SCHEDULE

TOPIC: Strategies used to teach Accounting concepts in Grade 10: A case study of Accounting teachers in Pinetown district

My name is Nokuphiwa Hlongwane. I am currently pursuing Med in Education degree at the University of KwaZulu-Natal, Edgewood Campus, in South Africa.

The purpose of my study is to explore what are the Strategies used to teach Accounting concepts and how do teachers use these strategies to teach Accounting concepts in Grade 10. Your involvement is purely for academic purposes only, and there are no financial benefits involved. Your participation will be voluntary and will remain confidential.

This interview is about your views on your teachings in Accounting classes. The duration of the interview will be about 30 minutes. Audio recordings will be made and will be transcribed and coded for study. Your transcribed interview will always remain confidential, and your anonymity is guaranteed. This will be achieved using pseudonyms.

QUESTIONS

1. In what ways would you say the use of different teaching strategies are helpful in Accounting?
2. What teaching strategies do you use in Accounting concepts?
3. What strategies do you use in your classroom when teaching new concepts in your Accounting lesson? And how?
4. Can you share the experiences of your learners about your strategies of teaching the subject?
5. Let say you were to introduce Balance sheet in your class, how do introduce the cost concepts, going concern concepts to learners?
6. why do you think the teaching strategies you use are effective in learning of Accounting concept?
7. How do you assess your learners understanding of basic Accounting concepts?

Annexure H – Semi-structured interview schedule

INDIVIDUAL INTERVIEW SCHEDULE

TOPIC: Strategies used by Accounting teachers to teach Accounting concepts in Grade 10: A case study of Accounting teachers in Pinetown district

My name is Nokuphiwa Hlongwane. I am currently pursuing Med in Education degree at the University of KwaZulu-Natal, Edgewood Campus, in South Africa.

The purpose of my study is to explore what are the Strategies used to teach Accounting concepts and how do teachers use these strategies to teach Accounting concepts in Grade 10. Your involvement is purely for academic purposes only, and there are no financial benefits involved. Your participation will be voluntary and will remain confidential.

This interview is about your views on your teachings in Accounting classes. The duration of the interview will be about 30 minutes. Audio recordings will be made, and will be transcribed and coded for study. Your transcribed interview will remain confidential at all times, and your anonymity is guaranteed. This will be achieved through the use of pseudonyms.

In what ways would you say the use of **QUESTIONS**

1. Why is Accounting different from Business Studies or Economics?
2. Do you think teaching Business Studies is different from teaching Accounting? Why?
3. different teaching strategies is helpful in Accounting?
4. What teaching strategies do you use in teaching Accounting? Why?
5. What teaching strategies do you use in teaching Accounting concepts? Why?
6. How do you introduce new topic in Accounting (e.g. financial statements)?
7. What strategies do you use in your classroom when teaching new concepts in your Accounting lesson? And how?
8. Can you share the experiences of your learners about your strategies of teaching the subject?
9. Let's say you were to introduce Balance sheet in your class, how do introduce the cost concepts, going concern concepts to learners?
10. Do you think the teaching strategies you use are effective in learning of Accounting concept, why?
11. How do you create opportunities for classroom dialogue (discussion) in your Accounting lessons?
12. Why is Accounting different from Business Studies or Economics?
13. Do you think teaching Business Studies is different from teaching Accounting? Why?
14. If after a test or class work you find that most of your learners have misunderstood a concept.
What actions do you take?
What do you do differently?
Do you reteach, adapt teaching or you teach exactly the same way?
Can you describe the examples when this kind of things happens in your Accounting and what you did?
15. From your experience, if you identify learners with peculiar problems in learning a certain topic in Accounting, what do you do?
Can you describe how you help such learners?
What strategies do you use to offer remedial work to help such learners?
16. What are your views on the importance of teaching strategies used in the classroom?
17. Do you think the knowledge of subject content is vital when teaching learners, the basics of Accounting? Explain.
18. Did you get any help from your colleagues in using different strategies to teach concepts of Accounting in your class?

19. Have you found the teaching strategies used effective in helping you teach the fundamental concept of Accounting to Grade 10 learners?
20. Which Accounting topics and concepts did you find challenging when teaching, what strategies did you use to overcome these challenges?
21. How do you assess your learners understanding of basic Accounting concepts?
22. What is your opinion on the use of different teaching strategies in teaching Accounting? Can you describe specific attributes you have acquired or fine-tuned as a result of the use of different strategies in teaching new concepts in Accounting?

Annexure I: Editors Letter

THE WRITING STUDIO
Writing and Editing Practice

Certificate 2020/12/1

2 December 2020

TO WHOM IT MAY CONCERN

This dissertation, entitled **Strategies used by Accounting Teachers to Teach Accounting Concepts in Grade 10: A Case Study of Accounting Teachers in Pinetown District** by Nokuphiwa Felicia Hlongwane, has been edited and reviewed to ensure technically accurate and contextually appropriate use of language for research at this level of study.

Yours sincerely



CM ISRAEL, BA Hons (UDW) MA (UND) MA (US) PhD (UNH)
LANGUAGE EDITOR AND WRITING CONSULTANT
Connieisrael90@gmail.com Mobile 082 4988166

Annexure J- Turnitin Report

Turnitin Originality Report

- Processed on: 02-Dec-2020 11:10 AM CAT
- ID: 1462317969
- Word Count: 27914
- Submitted: 1

NOKUPHIWA'S THESIS BB *By Nokuphiwa Hlongwane*

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