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**Exploring the teachers' proficiency in teaching Financial Accounting in
Grade 11: A case of the Accounting teachers in Ugu District.**

By

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DECLARATION

I, Nombuso Queen Hlophe, declare that this dissertation contains my own work. It is submitted in fulfilment of the Master of Education degree. This research has not been previously submitted for any degree to any university.

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LIST OF ACRONYMS

ATP	Annual teaching plan
APT	Accounting Proficiency for Teaching
CAPS	Curriculum and Assessment Policy Statement
DBE	Department of Basic Education
DOE	Department of Education
EMS	Economic and Management Sciences
FET	Further Education and Training
GET	General Education and Training
HG	Higher grade
HOD	Head of department
LO	Learning outcomes
LPG	Learning Programme Guidelines
NATED550	A resume of instructional programme in public schools report 550

NCS	National Curriculum Statement
OBE	Outcome-based education
RNCS	Revised National Curriculum Statement
SMT	School management team
MPT	Mathematical Proficiency for Teaching

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ABSTRACT

Accounting as a subject is affected by changes in the discipline of Accounting and the international reporting standards in order to prepare learners for studies in Higher education institutions. These changes are evident in the Accounting curriculum in the National Curriculum Statement (NCS) in 2006 and then in the Curriculum and Assessment Policy Statement (CAPS) in 2012. The implication of this is that the focus of the recent curriculum reforms demand Accounting teachers in their teaching practice to assist learners in developing analytical skills that are supported by well-reasoned, logical arguments that are not only limited to figures and formulas. As such, the teaching of Accounting requires more open-ended scenarios and open assessment dialogue or two-way communication between the learner and a teacher to engage learners in debates while challenging them to think creatively. Conceptual and problem-solving teaching approaches that provide learners with the appropriate skills to succeed at tertiary level are required. However, teachers' content knowledge and their approach in imparting the content knowledge play a vital role in the quality of their instruction, particularly in times of curriculum reforms. To facilitate the learning of school Accounting, teachers need a particular kind of proficiency. Therefore, the learners' development of financial understanding usually depends heavily on how well developed the teacher's proficiency is in Accounting. Consequently, the proposed study seeks to explore the proficiency of Accounting teachers in teaching Financial Accounting in Grade 11.

This study employed a qualitative case study design to gain an in-depth understanding of teachers' proficiency in teaching Financial Accounting aspects in Grade 11 in Ugu District. The study was located within the interpretive paradigm. Four Grade 11 Accounting teachers from Ugu District in KwaZulu-Natal were purposely and conveniently sampled for this study. Semi-structured interviews and lesson observations were conducted with the teachers in their schools and interviews were audio-taped.

Findings revealed that Accounting teachers demonstrated their knowledge of the Accounting curriculum through the use of numerous teaching approaches to teach and consolidate learning of Financial Accounting. In order to enhance the development of the different skills

needed in learning Accounting, learners were allowed opportunities to work collaboratively and interact with their peers. Lack of understanding of basic Accounting concepts, lack of resources like textbooks and calculators, language barrier in learning of Accounting subject and lack of support from parents or guardians were some of the challenges indicated by teachers during interviews. However, Accounting teachers were able to use their understanding of the subject to devise strategies to assist learners despite the challenges.

This study concluded by making the following recommendations: Accounting teachers to develop vocabulary for Accounting terms that are frequently used in the teaching and learning process. Teachers to encourage learners to read more often and visit the school library during break times, morning and afternoon studies. Teachers to work closely with parents with the purpose of discussing learners' progress.

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CHAPTER ONE

INTRODUCTION AND ORIENTATION OF THE STUDY

1.1. INTRODUCTION

This chapter provides an in-depth overview of the study, and its orientation. It commences with the background information of the study, after which the problem statement follows. This is followed by the study rationale and the significance of the study. Furthermore, the objectives of the study and the critical research questions that drive the study are outlined. The other sections of this chapter include overview of the research design and methodology. The chapter concludes with the synopsis of the subsequent chapters.

1.2. BACKGROUND OF THE STUDY

Accounting as a subject is affected by changes in the discipline of Accounting and the international reporting standards in order to prepare learners for studies in higher education institutions (Ngwenya, 2016). These changes were evident in the Accounting curriculum in the National Curriculum Statement (NCS) in 2006 and then in the Curriculum and Assessment Policy Statement (CAPS) in 2012. A major change that was remarkable in Accounting as a subject is the division of Accounting into three fields, i.e., Financial Accounting, Managerial Accounting and Managing resources. Of the three fields, Financial Accounting is regarded as the main field as it carries 40-50% weight of content to be taught and assessed in grades 10-12. Therefore, the new content that is particularly pertinent to the evolving nature of the Accounting discipline at a tertiary level was introduced in Financial Accounting. As a result, major changes took place in this field in Accounting (DoE, 2011). In Accounting prior to the implementation of the National Curriculum Statement (NCS), Financial Accounting was mainly regarded as the art of recording transactions (Ngwenya, 2014). Consequently, many teachers regarded knowledge of recording or bookkeeping as a major outcome for subject Accounting (DoE, 2008). There was too much emphasis on the procedural bookkeeping aspects that result in the use of the routine approach to record transactions. Learners' reasoning abilities and the practices of reflecting on the financial accounting information through solving problems were hardly ever addressed or assessed (Ngwenya, 2014). This means that the teaching of Financial Accounting was too narrow. Due to the emphasis on procedural and mechanical approach, learners were forced to rely on memorisation of transactions only (Duff & McKinstry, 2007; Ngwenya, 2012).

In the CAPS, Accounting is viewed as a language of communicating financial information in order to make an informed decision (Umalusi, 2014). According to the CAPS document, Accounting learners must be taught to record, analyse and interpret financial information and other relevant data in order to make informed decisions (DoE, 2011). Learners should be able to apply Accounting principles to solve problems

in a judicious and systematic manner in familiar and unfamiliar situations (DoE, 2011). This requires understanding of concepts, which compels teachers to move away from a procedural approach. The implication of this is that the focus of the recent curriculum reforms requires Accounting teachers in their teaching practice to assist learners in developing analytical skills. This is supported by well-reasoned, logical arguments that are not limited to figures and formulas. The teaching of Accounting, therefore, requires more open-ended scenarios and open assessment dialogue or two-way communication between the learner and a teacher to engage learners in debates while challenging them to think creatively (Ngwenya, 2016). Conceptual and problem-solving teaching approaches that provide learners with the appropriate skills to succeed at tertiary level are required. However, teachers' content knowledge and their approach in imparting the content knowledge play a vital role in the quality of their instruction, particularly in times of curriculum reforms (Charalambous, 2010; Deng, 2007; Ball & Hill, 2009). Thus, teachers who are used to procedural teaching that emphasises recording might have challenges in teaching and assessment of Accounting, specifically in Financial Accounting.

Globally the general debate around Accounting Education suggests a downward trend in terms of learner performance. Despite the recurring curriculum changes in an attempt to improve the education system, continuing poor performance in Accounting has become a great cause for concern nationally. This has been evident in the studies of scholars like (Ballantine & McCourt Larres, 2009; DBE, 2011; Stephenson, 2017; Wells, 2015), who have further highlighted the complexity of Accounting Education, particularly at high-school level due to curriculum reforms in the subject. Some of the factors identified in the 2018 diagnostic report are poor comprehension skills and language barriers, with candidates finding it difficult to understand and address the requirements of questions adequately. Although factors such as overcrowded classrooms, high dropout rate, low literacy and numeracy, lack of resources, and ineffective leadership management, have been identified, poor teacher training during curriculum changes, inadequate subject and pedagogical knowledge seem to be the largest determinant of learners' poor performance (Ngwenya, 2016; Stephenson, 2017; Umalusi, 2014).

Priestley (2011) and Taole (2013) suggest that in times of curriculum reforms, teachers might not be able to teach effectively due to a lack of subject matter knowledge as well as instructional methods, particularly in view of a rapidly evolving and continually changing subject like Accounting. My belief is that the latter factors are closely related to the notion of proficiency that a teacher is supposed to demonstrate in the classroom. Therefore, the learners' development of financial understanding usually depends heavily on how well developed the teacher's proficiency in Accounting is. Consequently, the proposed study sought to explore the proficiency of Accounting teachers in teaching Financial Accounting in Grade 11.

1.3 CLARIFICATION OF KEY TERMS

The key concepts or terms that underpin the study are proficient teacher and teaching proficiency.

1.3.1 Proficient teacher

In this study a proficient teacher is defined by Darling Hammond (2010); Aina and Adedo (2013), as one who has:

- Accounting knowledge for teaching
- Knowledge of content
- Assessment techniques to complement and develop the lesson
- Responsiveness to contextual factors that impact on the development of learners.
- Abilities to interact effectively with learners.

1.3.2 Teaching proficiency

Teaching proficiency means the knowledge, skills, abilities and attitudes that teachers require to be able to stimulate teaching and learning processes (Reinmann, 2011). It is a combination of expert and pedagogical knowledge, practical teaching experience, skills and knowledge that have been learnt and experienced, insights and attitudes, in relation to interaction with students (Aina & Adedo, 2013).

Proficiency in teaching is related to effectiveness in constantly helping students learn worthwhile mathematical content (Ball, Thames & Phelps, 2007). Darling Hammond (2010) defines an effective teacher as one who motivates while challenging students intellectually, sets high standards and stimulates self-initiating learning. According to Aina and Adedo (2013), proficiency also involves flexibility. This includes being able to work efficiently with diverse students in different situations and across a variety of content.

1.4 PROBLEM STATEMENT

In the past twelve years of my teaching career, the high school Accounting curriculum has been characterised by a number of reforms in the South African context. As discussed in the previous section, the reform process in the Accounting curriculum has raised the complexity in Accounting education. This consequently has resulted in changes in pedagogical practices of teachers, changes in learning and assessment of the subject, downward trends of learner interest in the subject, and decline in learner performance. To improve schools as well as teaching, scholars have supported the notion that teachers must be at the centre of student learning (Berry, 2013; Hargreaves & Shirley, 2012; Macdonald & Shirley, 2009; Lieberman, Campbell, & Yashkina, 2015). In the context of South Africa, it has also been argued that

education reform requires teachers to develop new skills and pedagogic understanding of the reform process (Bryan, 2011). In spite of these curriculum changes, Accounting as a subject, continues to be categorised as one of the most failed subjects at the National Senior Certificate Examination since most learners have been obtaining less than the pass mark of 30%. At the national level, the 2017, 2018 and 2019 academic years presented 140 4741, 128, 853 and 103, 427 candidates for Accounting respectively. Out of these candidates, 56 727, 39 346 and 35 114 candidates nationally obtained less than 30% marks respectively (Department of Basic Education, 2019).

In this study, the Accounting teacher's subject matter knowledge is regarded as being the most significant and fundamental aspect of proficiency. This thinking is in line with the view that the quality of instruction that teachers provide for the learners is largely influenced by the quality of knowledge the teachers possess, since teacher subject matter knowledge of Accounting, for instance, is fundamental to the teacher's ability to provide effective Accounting teaching (Ball, Hill, & Bass, 2005; Ball, Thames, & Phelps, 2008).

Accounting subject matter comprises principles, rules, routines, and strategies. It includes a vast array of unique Accounting concepts, ways to represent and communicate those concepts, and tools for solving all kinds of financial problems. It requires reasoning and creativity, providing learners with financial knowledge while also laying a foundation for further studies in Accounting (Evans, 2010; Ngwenya, 2013; Schreuder, 2014). To facilitate the learning of school Accounting, teachers need a particular kind of proficiency. Accounting proficiency for teaching at the secondary level is the Accounting expertise and skill a teacher has and uses for the purpose of promoting in learners the understanding of, proficiency with, and appreciation for Accounting. It requires that teachers possess a deeper understanding of Accounting than what they teach. Accounting proficiency for teaching is unique to the work of teaching. Teachers' work includes interpreting learners' financial understanding, developing an understanding of Accounting concepts, knowing where learners are on the path of financial understanding, and so on. Hence, in this study I seek to explore the Accounting teachers' proficiency of teaching Financial Accounting in Grade 11.

1.5 RATIONALE OF THE STUDY

This study is based on my own experience as a teacher with twelve years of experience. During my observation, I have noted that many Accounting teachers in my school and in the cluster do not fairly and adequately teach and assess Financial Accounting in a way that would deepen learners' subject knowledge and understanding. Most Accounting teachers spend more time on calculations, whereas Accounting is no longer about calculations only; in the new curriculum policy document (CAPS) the emphasis is on understanding the concepts, analyses and interpretation, and problem solving. Therefore, the conceptual approach is emphasised in Accounting as the point of departure when introducing new topics. This means

that learners need to understand basic concepts first so that they can easily analyse and interpret financial information and solve problems. What I have noticed is that Accounting teachers' conceptualisation of teaching and assessment in Financial Accounting seems to be linked strongly to the examinations and testing. This might be the cause of a rise in poor end-of-year results in the Grade 12 Accounting examination, making it difficult for the students to effectively cope with the demands of the Accounting courses offered at tertiary institutions.

In addition, during cluster meetings as well as content workshops, I have noticed that some of the teachers lack content knowledge of Accounting as a subject, especially in new topics like VAT and Reconciliations. Some teachers have knowledge of Accounting as a subject but lack the teaching strategies or methods. Other teachers have a problem with interpreting and understanding policies in the process of curriculum change. Subsequently, Accounting results in all grades are constantly declining and the number of learners in Accounting classes is also declining. In South Africa, the National Senior Certificate Diagnostic Report (2018:7) showed a noticeable decline of 13 149 candidates compared to 2017 in Accounting subject enrolment in Grade 12. As a result, other schools are phasing out Accounting as a subject, and this might be the reason for the teaching strategies that teachers use in the teaching and learning process of Accounting. One of the contributory factors might be the ineffective teaching from grades 10 to 12. This was my tentative observation as the findings of the study clarified the crux of the pressing issue pertaining to teaching proficiency in Financial Accounting.

Through examining literature, it was revealed that studies that have explored the notion of teaching proficiency have largely been conducted in Mathematics (Hurrell, 2013; Kilpatrick, Swafford, & Findell, 2001). This study offers a unique dimension in that its focus is on the teaching proficiency of Accounting teachers. In addition, since the implementation of the NCS in the Further Education and Training (FET) phase in 2006 and the curriculum policy statement (CAPS) in 2012 in South Africa, more studies concentrated on teachers' teaching experiences in the context of curriculum change. This shows that there is a dearth of studies on teachers' proficiency in teaching, especially in Accounting.

1.6 SIGNIFICANCE OF THE STUDY

According to Woodwall (2012), the purpose of research is to find more new knowledge and add to the existing body of knowledge. Ani (2013) noted various ways in which research can contribute to knowledge which include thorough formulation of a new theory, insightful knowledge, new methodology, and by means of improving practice. In addition, the research will contribute to knowledge through the research outcomes. This study aims to contribute to the existing studies conducted in Accounting teaching, to shed more light on how proficient Grade 11 Accounting teachers are in teaching Financial Accounting, as this

subject is plagued by recurring changes. It is hoped that this study will be of value to educators teaching Accounting in the FET phase and to other stakeholders who are interested in promoting Accounting as a subject and who are committed to its improvement.

1.7 PURPOSE AND FOCUS OF THE STUDY

The purpose of the study was to explore Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in four secondary schools under Ugu District in KwaZulu-Natal. The study focuses on how proficient Accounting teachers are in teaching the Financial Accounting aspect in the Grade 11 curriculum.

1.8 OBJECTIVES

In the light of the problem formulated and the significance the study is likely to present, it aims to achieve the following objectives:

1. To explore the Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in Ugu District.
2. To explore the influence of Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in Ugu District.

1.9 RESEARCH QUESTIONS TO BE ASKED

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

1. What is the Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in Ugu District?
2. How does the Accounting teachers' proficiency influence the teaching of Financial Accounting in Grade 11 in Ugu District?

1.10 LOCATION OF THE STUDY

The study was located in four secondary schools in Ugu District in KwaZulu-Natal.

1.11 OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY

This section provides an overview of what is going to shape this study. A more detailed discussion of the research design and the rationale for the choice of methodology are presented in chapter three. According to Leedy and Ormrod (2013), research methodology dictates and controls the acquisition of data, collates data after its acquisition, and extracts meaning from it.

1.11.1 Research approach

This study was located within the qualitative research approach. According to Ali (2010), for qualitative social research to be meaningful, the researcher must listen to the participants and observe what the participants do and say. In addition, some relevance or values of qualitative research describe an understanding of the actual human interactions, meanings, and the process which constitutes real-life settings (Cohen, Manion & Morrison, 2011). In this study, qualitative data generation strategies and analysis techniques were used, with the intention of exploring the participant teachers' proficiency of teaching Financial Accounting in Grade 11.

1.11.2 Research paradigm

The study employed the interpretive paradigm, which is an approach to Social Science that emphasises the importance of an insider's viewpoint to understand social reality. As defined by Mertens (2015), the research paradigm is a way of looking at the world based on philosophical assumptions that guide or direct thinking and action. Within the interpretive paradigm, researchers make interpretations with the purpose of understanding human behaviours, attitudes, beliefs and perceptions (Bertram & Christiansen, 2014). The interpretive paradigm was therefore relevant for this study since the purpose of the study was to explore Grade 11 Accounting teachers' proficiency of teaching Financial Accounting in five rural secondary schools.

1.11.3 Research strategy

The study adopted a case study as a research strategy. A case study is an in-depth examination of a particular example of a phenomenon. Moreover, case study gives both the researcher and readers of a research report a unique example of real people in a real situation (Denzin & Lincoln, 2011). A case study approach provides a detailed description of the situation in the research study involving people, events, and how their interaction with their environment is shaped (Cohen et al, 2011). In this study, a case was used as a research strategy because I was intending to explore Accounting teachers' proficiency of teaching Financial Accounting in Grade 11.

1.11.4 Sampling

Sampling means taking a part of a population and seeing it as representative of the population (De Vos, Delport, Fouché and Strydom, 2005). This study adopted purposive and convenience sampling. The sample of this study was convenient, purposive and intentionally limited to Grade 11 Accounting teachers in four secondary schools located in Ugu District in KwaZulu-Natal.

1.11.4.1 Selection of the research sites

Since I wanted to go for depth rather than breadth, I had to select only four schools offering Accounting as a school major subject in the FET phase in Ugu District. The choice of schools was based on their accessibility to me as a researcher and full-time teacher writing a full thesis as a part-time student. This confined my study to neighbouring schools where I work.

1.11.4.2 Selection of participants

In this study the researcher purposely sampled four teachers from four secondary schools in Ugu District. The four teachers majored in Accounting and are currently teaching Accounting in Grade 11. The selection of Grade 11 was based on the fact that while the NCS and lately the CAPS were implemented, Grade 11 was affected by major changes. In addition, major and essential topics in Grade 11 Accounting curriculum are first introduced in Grade 10; this means that Grade 11 learners have already been introduced to numerous new concepts in Grade 10 as it is a middle class in the FET phase and learners are considered to have experience in Accounting. Recently, topics like Reconciliations and VAT, regarded as complex knowledge in the grade, were affected by the changes due to the new curriculum.

1.11.5 Data generation methods

According to Bertram and Christiansen (2014), the following methods may be used to collect data: interviews, questionnaires, documents, secondary data and observation. The study adopted individual or one-on-one interviews and lesson observations to generate data from the Accounting teachers. Bertram and Christiansen (2014) define interviews as a conversation between the researcher and the respondent. Interviews were conducted to elicit Accounting teachers' proficiency of teaching Financial Accounting in Grade 11, in so doing allowing participants to say what they think and to do so with greater richness and spontaneity. Therefore, semi-structured interviews were conducted where open-ended questions were addressed to the participants (Accounting teachers) followed by lesson observations. Teachers were audio-taped during the interviews and the lesson observations. Notes were taken using a schedule during lesson observations.

1.11.6 Data analysis

In this study, data-driven coding and theory-driven coding were conducted to analyse the data. Therefore, inductive and deductive thematic analysis were applied to analyse teachers' proficiency of teaching Financial Accounting (Braun & Clarke, 2006). Furthermore, they describe thematic analysis as a qualitative analytic method for identifying, analysing and identifying patterns within the data. Thematic analysis also

helps in analysing some aspects of the data collected. Thematic analysis suits my study as it is qualitative in nature. In my research, I was observing and identifying patterns of data. Therefore, to be able to see such patterns it was wise to stratify them into themes. Interviews were transcribed and interview transcripts and observation notes were assessed to establish recurring codes and themes. A process of open coding was initially used, followed by clustering of specific themes.

1.12 OVERVIEW OF THE CHAPTERS

Chapter one provides a background of this study, rationale of the study, problem statement, significance of the study, location of the study, objectives, critical research questions and a full overview of the research design and methodology. It further outlines the ethical considerations of the study and the summary of chapters.

Chapter two outlines the literature that has been studied to understand teachers' proficiency in teaching Financial Accounting topics in Grade 11. Local and international studies have been examined to provide a detailed literature review. It further discusses the conceptual framework of this study.

Chapter three outlines how the study was conducted. It explains the research design, research strategy, research paradigm, research approach, sampling method, description of the research site, data collection method and data analysis. Ethical considerations to ensure the trustworthiness of this study are also discussed in this chapter.

Chapter four provides data that emerged from data generated through interviews and lesson observations. Data was analysed under themes of conceptual framework of this study.

Chapter five outlines the discussion of findings analysed in chapter four.

Chapter six provides a summary of the study, recommendations and the conclusion.

CHAPTER TWO

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

2.1 INTRODUCTION

In the previous chapter, I discussed the introduction to the study by clarifying the rationale, objectives and critical questions for the study. The aim of this chapter is to engage with literature related to teachers' proficiency of teaching Financial Accounting topics in the Accounting curriculum. The review of literature assisted me to trace the issues, connections, and gaps that exist in the literature conducted by other scholars in the teachers' proficiency in teaching.

Van Puyvelde (2017) and Hart (2018) define a literature review as an assessment of different studies originating in the literature relating to a particular area of study. The literature review helps in explaining, reviewing, assessing and simplifying. It involves exploring different ideas involving classification and the expression between literature and the study (Chenail, Cooper, & Desir, 2010). Therefore, literature is determined by the nature and rationale of the study. Silverman (2013) argues that a literature review serves as an opportunity to set the stage for the subsequent sections; it is a synthesis and evaluation of earlier studies. This suggests that the researcher engages in discussion with other researchers who have researched the study before. Among the many purposes of the literature in the qualitative interpretive study is to share with the readers the results or findings of other studies, adding to the larger ongoing dialogue in filling in the gaps and extending prior studies (Bornmann, 2013; Creswell, 2014; Mertler, 2018). Furthermore, the literature review serves to explain the link between this study and previous studies in order to improve on the findings of the current study.

The chapter starts by providing the meaning of teacher proficiency. The chapter also goes on to discuss the nature of Accounting and Financial Accounting as subjects. The chapter further discusses teaching Financial Accounting and teachers' proficiency in teaching. It concludes by providing a discussion on the conceptual framework for the study.

2.2 CONCEPTUALISING TEACHERS' PROFICIENCY

Many institutions recognise or value employees' years of experience as a relevant factor in human resource policies (Nyambe, 2015 & Stronge, 2018). Rice (2012) defines experience as knowledge or skill in a particular job or activity which a person gained. Experiences gained by people over a prolonged time-span enhance their abilities and competence in performing any task given to them (Henry, Fortner, & Bastian, 2012; Lutus, 2012). Henry et al. (2012) caution that, although experiences gained result in good outcomes

during the first few years of work, as the employee grows used to the situation over time, interest and passion may dwindle. Sometimes employees lose interest in their work, contributing less and less to the organisation's success and profit. Thus, their rich knowledge and skills become useless and a burden to the organisation itself (Jensen, Sandoval-Hernandez, Knoll, & Gonzalez, 2012). Furthermore, Jensen et al. (2012) argue that the term 'experience' is complicated and difficult to comprehend, especially when it is associated with unpredictable humans. It is for this reason that this study intended to explore teachers' proficiency in teaching Financial Accounting in the Grade 11 FET phase.

Teachers' proficiency, from an educational point of view, is understood as a main factor in shaping teachers' and learners' understanding of academic processes that take place on school premises (Dewey, 2013; Fantuzzo et al., 2012; & Henry et al., 2012). In learning, teachers' proficiency articulates the formal relationship between teachers and learners towards teaching and learning of the curriculum (Fomunyan, 2014). Heller, Daehler, Wong, Shinohara, and Miratrix (2012) assert that teachers utilise their knowledge and skills in order to choose the subject content, teaching methods and activities for the attainment of intended curriculum goals. Proficiency constructs teachers' knowledge of interpreting educational policy and the implementation of curriculum the way it has been planned (Mbatha, 2016; Ross, Sinclair, Knox, & Macleod, 2014).

In this study, teaching proficiency means the knowledge, skills, abilities and attitudes teachers need to have in order to promote teaching and learning processes and design lessons (Reinmann, 2011). It refers to a combination of expert and didactical knowledge, practical teaching experience, skills that have been learnt and practised, insights and attitudes, above all with respect to interaction with students and the teacher's own role (Buckhaults & Fisher, 2011). Therefore, a proficient teacher is expected to have a broad range of knowledge, skills and abilities (McArdle, 2010). If teachers are well equipped with skills, abilities and knowledge, they can teach effectively and with confidence, and motivate learners to like Accounting as a subject and work harder, which could subsequently improve the Accounting results.

Accounting teachers can reduce anxiety for themselves and their learners by becoming more familiar with the course material and incorporating new methods for teaching accounting (Buckhaults & Fisher, 2011). Arquerro, Byrne, Flood and Gonzalez (2009) maintain that it is important for Accounting teachers to understand the motives, expectations and preparedness of learners in order to develop the learning environments that promote high-quality learning outcomes. Letshwene (2014) asserts that teachers need to change their way of thinking as well as their pedagogical orientation if they are to satisfy the requirements of curriculum reform. By coming to class well-prepared and fully understanding the material to be presented, Accounting teachers will be able to introduce new methods, theories and philosophies into Accounting

education to ensure that learners view it as an interesting subject in which to enrol and succeed (Kwarteng, 2013; Buckhaults & Fisher, 2011). If specialists and teachers work together, they can implement the needed changes that will breathe new life into an academic programme that has grown old and stale (Cottell, 2010).

2.3 THE NATURE OF ACCOUNTING AS A SUBJECT

Accounting is one of the elective subjects located within the Business, Commerce and Management Studies learning field and offered in the FET phase (NPPPPR, 2011). It deals with the logical, systematic and accurate selection and recording of financial information transactions. It also deals with the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by the interested parties. This refers to the users of financial statements and interested parties such as managers, employees, investors, creditors, government, and the general public (DBE, 2011; Larson, Wild & Chiappetta, 2004). Moreover, Accounting is also known as an Accounting process which is defined as an information system that provides reports to stakeholders about the economic activities and conditions of a business. It serves as a language of business for both internal and external communication (Warren, Reeve & Duchac, 2011; Ballantine & Larres, 2007). Accounting is in general concerned with the preparation and presentation of the financial information needed by the interested parties mentioned above to make economic decisions. This discipline ensures that ethical behaviour, transparency and accountability are adhered to as it focuses on measuring performance, processing, and communicating financial information about economic sectors (DBE, 2011; DoE, 2008).

The purpose of Accounting as a subject is “to develop the skills, values, attitudes and ability of learners to make meaningful and informed personal and collaborative financial decisions in economic and social environments” (DBE, 2011,p.7). The emphasis of Accounting at school level is that learners have to learn how to collect, select, record, analyse and interpret financial and other relevant data to be able to make relevant decisions. Learners must develop general and specific skills in accounting to bring theory and practice together according to generally accepted accounting practice (GAAP) (Kwarteng, 2013; DBE, 2011; DoE, 2008). When these skills have been acquired by the learners, they should be able to present and communicate financial information effectively.

Accounting learners must automatically develop and demonstrate an understanding of fundamental accounting concepts. Therefore, teaching and learning of concepts is regarded as the point of departure in Accounting (Ngwenya, 2012). Learners should possess an ability to relate skills, knowledge, attitudes and values to contribute to a better standard of living, human development and productivity (DBE, 2011). The assumption is that learners must be responsible for organising and managing their own finances. They should develop an ability to identify and solve problems; and also develop characteristics like ethics, sound

judgment, thoroughness, orderliness, accuracy, neatness and presentability (DoE, 2008). The value of the study of Accounting is that everybody deals with money on a daily basis and people have grown up in a society in which money plays an essential role (Flynn & Koornhof, 2003).

As an integral part of business education, the subject is designed to prepare learners to adapt skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice. Learners must be able to connect what they learn in class to what they apply in their professional careers. Accounting prepares learners to enter the world of work and/or move to higher education, and encourages self-development, to develop and demonstrate an understanding of fundamental Accounting concepts (Kwarteng, 2013; DBE, 2011; DoE, 2008). Accounting as a discipline is aimed at entrenching in students the ability to think critically and creatively about the Accounting problems, communicate effectively and work with others as a member of a team or as a board member (Burstein, 2010; Kwarteng, 2013). Accounting students should also ensure adherence to values such as awareness and sensitivity for dealing with ethical concerns in the branches of Accounting. Hence, Accounting as a school subject is divided into three fields: Financial Accounting, Managerial Accounting, and Managing Resources (CAPS, 2011). Although there are three branches or specialised fields of Accounting, this study focuses on Financial Accounting as the main field of Accounting in the FET phase, and it will be discussed or outlined in the following section.

2.4 FINANCIAL ACCOUNTING AS A FIELD OF ACCOUNTING

Financial Accounting deals with the logical, systematic and accurate recording of financial transactions as well as the analysis, interpretation and communication of financial statements, by understanding the fundamental concepts regarding the basic Accounting principles and practices (DoE, 2008; DBE, 2011). Therefore, in order for a learner to effectively carry out the Accounting procedure (analyse, record and interpret financial transactions of a business) as well as communicate (report) the financial information of the business, there is a widely accepted set of rules, concepts, standards and principles that govern the application of the procedures (DBE, 2011; DoE, 2008). These rules and principles, referred to as GAAP, must be learnt first. The rules may derive from national company legislation, national and International Financial Reporting Standards (IFRS), statutory requirements in other countries, and Stock Exchange requirements (FASB 2000; Ngwenya, 2012).

IFRS is a set of guidelines for Accounting that are encouraged by the International Accounting Standard Board (IASB) and the objective is to make sure that gradually all countries progress towards IFRS (Jackling, Howieson & Natoli, 2012; Ngwenya, 2012). In South Africa, listed companies are compelled by the Johannesburg Stock Exchange (JSE) listing requirements to comply with IFRS in preparing their financial

statements (FASB 2000; Ngwenya, 2012). The IFRS is increasingly being adopted by companies across the globe for preparing their financial statements. This growth is consistent with redefining the role of the professional accountant to incorporate a broad set of professional skills, including intellectual skills, interpersonal and communication skills, and professional judgement and business management skills (FASB 2000; Jackling, Howieson & Natoli, 2012). Financial Accounting enables students to improve their fluency in the language of business and possess the necessary set of skills to succeed in an Accounting career.

Manaf, Ishak and Hussin (2011) assert that Financial Accounting has its own aims and objectives to be achieved by the students. They are expected to be able to:

- ❖ Identify, classify, record, summarise and report socio-economic events that affect organisations.
- ❖ Prepare financial statements in accordance with approved Accounting standards
- ❖ Interpret and evaluate financial and non-financial information for decision making
- ❖ Use and evaluate information technologies and systems for the attainment of organisational objectives
- ❖ Think critically in the application of knowledge, and suggest possible solutions to Accounting issues
- ❖ Integrate other business and management applications to their basic Accounting core competencies
- ❖ Work collaboratively in a management team
- ❖ Communicate effectively, both orally and in writing, with different stakeholders
- ❖ Demonstrate consistent behaviour with professional ethics and social responsibility
- ❖ Demonstrate a commitment to life-long learning and professional development
- ❖ Demonstrate leadership and entrepreneurial skills.

Financial Accounting is the process by which an organisation's revenue, receivables and expenses are collected, measured, recorded and finally reported in a financial statement (Manaf, Ishak, and Hussin, 2011). This process is designed to accurately reflect business activity; help companies meet legal, fiscal and statutory requirements; present financial accounts to business owners; allow for in-depth financial analysis; and facilitate efficient allocation of resources. The main purpose of Financial Accounting is to allow third parties to assess the value of a company. Similarly, Burstein (2010); Manaf, Ishak, and Hussin (2011) assert that the main purpose of Financial Accounting is to prepare financial reports for a specific period that provide information about a firm's performance to external parties such as investors, creditors, and tax authorities. Also, to provide information that is needed for sound economic decision making. If the financial reports are not of a high quality, the stakeholders will not be able to take effective decisions that will benefit them (Burstein, 2010; Kwarteng, 2013). For example, if a financial report is manipulated to show high profits, investors will hold on to their shares in the belief that the company is doing well.

Although at school level the subject Accounting is divided into three branches or specialised fields of Accounting, Financial Accounting is regarded as the main field of Accounting in the FET phase. Financial Accounting enables learners to improve their fluency in the language of business and possess the necessary set of skills to succeed in an Accounting career. Financial Accounting refers to the bookkeeping of the financial transactions by classifying, analysing, summarising, and recording financial transactions. This is in line with Myers (2016), who contends that Financial Accounting is the process by which business transactions are recorded systematically in the various books of accounts maintained by an organisation in order to prepare financial statements. This involves financial transactions like cash and credit purchases, cash and credit sales, receivables from debtors, and payables to creditors. Preparing the financial statements includes Statement of Comprehensive Income; the Statement of Financial Position and Cash Flow Statement (CAPS, 2011). Kolitz, Quinn, and McAllister (2009) assert that Financial Accounting focuses on the entering of transactions and the compiling of financial statements. Thereafter, the process of analysing and interpretation as well as reporting on these financial statements is regarded as the ultimate aim of the Accounting process. In this process, the financial statements of the current year are compared with the financial statements of previous years for analysis purposes so that future planning can be made. This study focused on Grade 11 Accounting teachers. According to the Accounting CAPS, the following Financial Accounting topics are covered in the Grade 11 curriculum (CAPS, 2011 & DBE, 2019):

Partnership	Clubs
Concepts & GAAP	Concepts
Ledger accounts & interpretation	Ledger accounts & interpretation
Accounting equation of partnerships Adjustments, final accounts and trial balances	Statement of Receipts & Payments
Financial statements: Income Statement (Statement of Comprehensive Income) Balance Sheet (Statement of Financial Position) & Notes	
Analysis & interpretation of financial statements	

Table A: Grade 11 Accounting topics

From the above table, the main focus of the Grade 11 Accounting curriculum is understanding Accounting for Partnerships and Clubs. The content presented within the subject is often sequential and aligned to the

grade requirements as prescribed in the Accounting CAPS document. The emphasis is placed on basic Accounting concepts as indicated in table A above. This leads to the recording of business transactions in the accounts, preparing financial statements, analysing and interpreting, and solving problems. In Grade 11, it is necessary for learners to know and understand the core concepts or terminology used in Partnership and Clubs in the business world before moving on to the more complicated parts of these topics. For example, the Accounting Equation is the backbone of the Accounting and reporting system and is also regarded as the unifying concept that shows the relationships between the elements of assets, liabilities, and owners' equity (capital, income and expenses). The double-entry system is the cornerstone of accounts preparation in accordance with the duality concept, that is, debits and credits (Larson, Wild & Chiappetta, 2004).

In addition, these concepts present the theory behind the practical scientific Accounting skills that are emphasised in these topics, i.e. going concern, separate entity, historical cost, materiality principle, accrual principle, and prudence concepts. These Accounting concepts provide the necessary guidelines to increase learners' knowledge on how to explain and treat particular business transactions and events in given circumstances (Kwarteng, 2013). Although learners continue to battle with the fundamental concepts as part of the content, teachers are required to adopt a conceptual approach to equip learners with a thorough understanding of Financial Accounting concepts. Learners require a good foundation before engaging in continuous application of concepts being taught throughout the discipline. In fact, learners must have a firm grasp of these Accounting concepts before they can manage and report any business dealings in Partnerships and Clubs. The following section discusses teachers' practices in teaching Financial Accounting.

2.5 TEACHING FINANCIAL ACCOUNTING

Teachers' practices and their conduct are of much concern in the South African education system these days (Rogan & Grayson, 2003). This poses a question: What constitutes effective teaching in the South African schooling system? Jensen, Sandoval-Hernandez, Knoll, and Gonzalez (2012) responded to this question by making us aware of the fact that quality teaching practices are informed by factors like the ethical and moral aspects of personal teaching, which include professional attitude, sufficient teaching materials, pedagogical content knowledge, skills, and passion for teaching. All these factors are actually framed under experiences each teacher has towards teaching practice (Dewey, 2007). Dewey (2007) concurs with Ornstein and Hunkins (2004) that experiences are defined as factors that shape teachers' personalities, their character, and understanding in general. However, in the classroom, experiences refer to how teachers and learners interact during the teaching and learning process for the realisation of educational goals. Likewise, what counts in teaching proficiency are the attitudes a teacher has towards teaching, the stance they adopt towards students, and their willingness to adapt lessons to the conditions, abilities and expectations of the students (Fomunyam, 2014).

There are many problems in Accounting education, a major one being the content and design of the curriculum (Cheng, 2009). Kachelmeier (2002) blamed a dull, rule-based Accounting curriculum that requires learners to memorise details without understanding concepts. For instance, if learners do not understand the meaning of asset disposal, they will not have a clue about how to deal with the concept: which accounts are affected, and whether those accounts will increase or decrease. In addition, Albrecht and Sack (2001) criticised the Accounting curriculum for lacking creativity, and not developing the learners' ability to face the real business world. Kelly, Francisco and Parham (2003) also note that, for years, the focus of university Accounting courses has been on mastering the Accounting curriculum, with little emphasis on developing learners' necessary skills in analytical thinking, decision-making and communication. Teachers have little time to develop learners' skills because they have to focus on what the syllabus requires.

Reckers (2006) and Kwarteng (2013) contend that change is necessary; failure to adapt to the ever-changing world implies nonconformity with the current modes of thinking and ways of living necessary to exploit the full benefit of what a dynamic world has to offer. Therefore, change requires professional accountants to maintain and develop new and more specialised knowledge and skills throughout their careers. Barratt, Hanlon and Rankin (2011) recommend that Accounting programmes should incorporate a range of opportunities for learners to develop the communication skills essential to successful performance in the workplace.

Ngwenya (2012) notes that one of the complexities of teaching proficiency in Accounting is that it must balance purposeful, planned classroom lessons with the ongoing decision-making that inevitably occurs as teachers and students encounter unanticipated discoveries or difficulties that lead them into uncharted territory. Similarly, teaching Accounting well involves creating, enriching, maintaining, and adapting instruction to move towards Accounting goals. It also involves capturing and sustaining interest, and engaging students in building and understanding the skills and values that pertain to the field of Financial Accounting (DoE, 2011). The practical nature of Accounting requires frequent practice in different skills to give learners an opportunity to apply their knowledge of analysing and interpreting financial information within a given context (Letshwene, 2014; Ngwenya, 2014; Schreuder, 2014). These skills prepare learners for various career opportunities in the public and private sectors. This is in line with Kwarteng (2013), who contends that Accounting equips learners with skills that are required when they want to be Auditors, Bookkeepers, Financial Managers and Accountants. In order for Accounting teachers to teach Financial Accounting effectively, they must possess a particular kind of teaching proficiency. The teachers' proficiency can be associated with the teaching strategies that they use in the teaching and learning process.

Teachers are constantly faced with the challenge of finding and applying the most effective methods of instruction to enhance academic achievement and match diversity among learners (Jayapraba, 2013). Biggs, cited by Bezuidenhout (2008), notes that teacher-focused teaching strategies depend on what the teacher does to get the content across to the learners while the learner-focused teaching strategies depend on what the learner does to understand the subject. Dombroski, Garner, Kenneth and Smith (2010) suggest that the Accounting curriculum must be structured in such a way that it develops teachers' ability to teach the subject effectively. Teachers should be involved in developing the Accounting curriculum because they are the ones facing the challenges of implementing it, and they also understand how the learners learn better. Letshwene (2014); McChlery, Visser and Vreken (2006) stress that teachers should not be ignorant of their own teaching styles, and that their learners' learning styles are critical for effective education.

2.6 TEACHERS' PROFICIENCY IN TEACHING

Teaching in Accounting emphasises the development of analytical skills for learners to be able to analyse financial information (Green, Madison & Schmidt, 2009; Hartle, Kavanagh & Zraa, 2011; Mustafa, 2011). According to Ellias, Amernic and Fortin, cited by Fallatah and Talha (2009), accountants with interpersonal skills, intellectual skills and strong communication skills are needed to communicate with peers, clients and the general public. The main concern of the employers is that Accounting graduates are not well equipped when it comes to reading, writing, speaking and listening. Some of the factors identified in the 2018 diagnostic report are poor comprehension skills and language barriers so that candidates find it difficult to understand and address the requirements of questions adequately. It is therefore vital for the Accounting learners to be fully equipped with content knowledge and skills for the financial world (Mustafa, 2011).

The ability to communicate effectively is one of the most essential interpersonal skills for both seasoned professionals and new entrants to Accounting, finance and auditing (Half, 2007). Kerby and Romine (2009); Hartle, Kavanagh and Zraa (2011) collectively agree that communication is a critical factor in the Accounting profession. It is therefore crucial for learners at school level to communicate constantly with their teachers if they want to understand better. In so doing, they acquire the communication skills needed in the working environment. Letshwene (2014) suggests that in order to enhance communication skills, teachers have to ensure that learners are engaged in group activities. They must administer projects that will give learners an opportunity to incorporate problem-solving skills and understanding of Accounting concepts and principles (Letshwene, 2014; Green, Madison & Schmidt, 2009). Moreover, communication skills are crucial for Accounting professionals because they need to explain Accounting information to clients, investors, shareholders, the South African Revenue Service (SARS), creditors and financial

institutions. Consequently, Accounting professionals also need to hold meetings from time to time, and there might be disagreements. Effective communication skills are vital in such situations (Green et al. 2009).

Kwarteng (2013) and Letshwene (2014) assert that when team members share their expertise and skills within an organisation, it is easy to come up with better concepts or perfect solutions to a problem if all the team members work together because in this way, everyone achieves more and better. Dull and Kennedy (2008); Kitindi and Mgya (2009) are in agreement and have identified three categories of skills needed by the accountants: 1) technical skills, which include all Accounting and business skills; 2) information technology skills, which include knowledge of how to use IT tools as well as the knowledge of how IT is used to facilitate and drive business operations; and 3) vocational skills, which include communication skills, leadership skills and teamwork. Dull and Kennedy (2008); and Burstein (2010) identify teamwork skills as those that are most valued by employers.

Teachers need to relate Accounting to what takes place in the real world. Green et al. (2009) and Letshwene (2014) note that more attention needs to be given to critical thinking, problem solving and decision-making skills because Accounting graduates have been reported to be unable to apply their Accounting knowledge to analyse situations and reach reasoned conclusions. However, the Umalusi team reports that the Accounting CAPS document is lacking in terms of skills and competencies as the emphasis is on calculating and recording, and not interpretation and evaluation (Umalusi, 2014). Green et al. (2009) further state that writing skills, followed by technological skills, are very useful for the Accounting curriculum. Hartle et al. (2011) and Green et al. (2009) argue that learners become confused if skills are taught concurrently with the other content, because teachers are always in a rush to complete the syllabus and do not have time to teach skills separately. It is better if they are integrated with the subject. Moreover, teaching skills concurrently with a certain concept enhances understanding rather than memorisation (Hartle et al., 2011).

2.7. THE INTERACTION BETWEEN ACCOUNTING AND PEDAGOGICAL KNOWLEDGE

Classrooms that promote learning Accounting with understanding for all students involve a necessarily complex set of interactions and the engagement of teacher and students with richly situated Accounting content (Cobb, 2008). Within this richly situated learning environment, teachers should be able to build on students' prior ideas and promote student thinking and reasoning about Accounting concepts in order to build understanding (Herrington & Kervin, 2007; Redecker, 2013). Teaching Accounting effectively is a complex task. Letshwene (2014) state that to do this, one must combine a profound understanding of Accounting with knowledge of students as learners, and skilfully pick from and use a variety of pedagogical strategies. To complement this, Allen, Donaldson, and Edenfield (2010) state that the teaching of practical subjects not only requires knowledge of content and pedagogy, but also an understanding of the relationship

and interdependence between the two. Shulman (1986), cited by Allen et al. (2010), referred to this as pedagogical content knowledge, one of the seven domains of teachers' professional knowledge. Shulman defined this as a knowledge of subject matter for teaching which consists of an understanding of how to present specific subject matter topics and issues appropriate to the diverse abilities and interests of learners. By developing this knowledge, teachers become capable of making instructional decisions that lead to meaningful activities and real-world experiences for students in their future classrooms (Allen et al., 2010).

Hennink, Hutter, and Bailey (2011) found that teachers need to develop both extensive subject matter background and pedagogical concepts and skills. In using middle-school, reform-orientated teacher guides and student texts to work on activities, teachers were able to recognise that the teaching demands extensive subject matter knowledge (Chetty, 2014). Kwarteng (2013) and Fuller (2007) contend that teachers are tied to procedural knowledge and are not equipped to represent Accounting ideas to students in ways that will connect their prior knowledge with the Accounting they are expected to learn, a critical dimension of pedagogical content knowledge. This complements Ngwenya (2012), who found that proficient teachers have a better understanding of concepts and operations as they relied mainly on procedural knowledge. Teachers believed that a good teacher was one who demonstrated to students exactly how to solve problems, again supporting evidence that they relied on procedural knowledge (Fuller, 2007). Realising the importance of conceptual understanding, Letshwene (20014) suggested that Accounting should be taught as a thinking activity. Doing this requires that assessment methods should provide ways of obtaining information concerning students' thinking, efforts at understanding, and procedural and conceptual difficulties (Herrington, Reeves & Oliver, 2010).

2.8. ASSESSMENT IN ACCOUNTING AS A SUBJECT

According to Ngwenya (2012), assessment is regarded as an integral part of assuring that an educational institution achieves its learning goals, as well as a crucial means of providing the essential evidence necessary for seeking and maintaining accreditation. It has been an important aspect of educational practice for many years (Bloom, 2006). According to Rust, O'Donovan and Price (2005), assessment is the act of determining the extent to which the curricular goals are being and have been achieved. It is central to the teaching and learning process, and can be viewed as the single largest influence on learners' approach to their learning. Teaching, learning and assessment cannot be separated from one another; they work hand in hand. Teachers have to teach and then assess the learners' work; all three activities are important. The more the Accounting curriculum keeps changing, the greater the effect on teaching, learning and assessment for teachers.

Accounting teachers are required to change their pedagogical approach, assessment styles and content knowledge. Umalusi (2014, p. 54) stated that the “pedagogic approach of a curriculum is the way in which teaching and learning are intended to happen in the classroom”; they further stated that pedagogical approach may include the teacher-centred approach, the learner-centred approach, or a problem-based approach. According to the NCS and the CAPS in Accounting, there is not much detail about pedagogical approach for teachers in Accounting, hence they choose their own pedagogical approach. Teachers are only told to use the learner- centred approach but there are no guidelines on how to apply this.

However, Msomi (2015) states that in Accounting, teachers were instructed to use a teacher-centred approach because a teacher is believed to know everything about the subject. Umalusi (2009) disagreed with this instruction because it is not useful in Accounting to give the competent skills that were outlined in the aims of the topic. They further suggested that the conceptual and constructivist approaches in Accounting should be encouraged with learners. Ngwenya (2014) concurs that the constructivist approach can help in teaching Accounting. In this field, the learner-centred and problem-based approaches are mostly used to allow learners to develop their entrepreneurial skills, think critically and choose their careers wisely (Msomi, 2015). Allowing learners to develop their skills in Accounting will help them to match international Accounting standards.

Cooper and Cowie (2010) explain that assessment is central in the learning and teaching cycle rather than a separate stage at the end of teaching. Assessment and teaching are inseparable from the teaching and learning process. Significantly, the South African Basic Education system views assessment as a critical element of the National Curriculum Statement (NCS) and a process of collecting and interpreting evidence in order to determine the learners’ progress in learning and to make judgements about their performance (DoE, 2008 & Ngwenya, 2014). This makes assessment one of the crucial components of instruction, defining what is taught and how it is learnt (Joint Information System Committee, 2007), and is the way in which learners’ knowledge, understanding, abilities or skills can be assessed (Quality Assurance Agency for Higher Education, 2006).

One of the essential findings stated in the National Diagnostic Report on learner performance (2011, 2012 & 2013) is that the basic concepts and terminology should be fully understood by the learners from an early stage of studies in Accounting, that is, from the GET Phase, and particularly from Grade 10 in the FET Phase. The theoretical antecedents for the cognitive levels used in CAPS in Accounting should be applied in learning, teaching and the design of assessment tasks, according to the revised Bloom’s Taxonomy (Umalusi, 2014). The six levels associated with cognitive processes are: remembering, understanding, applying, evaluating and creating, cognitive processes that determine the congruence of educational objectives,

activities and assessments in the curriculum. The DBE has formulated assessment guidelines that prescribe forms of assessment that can be used to assess learners' understanding of content knowledge of any topic within a specific context (Surty, 2007; DoE, 2008). The usefulness of an assessment tool is measured in terms of how it revealed the understanding and content knowledge of the learners.

The design of assessment activities needs to be such that teachers mirror the real-life experiences of the learners. Gikandi, Morrow and Davis (2011) believe that the level of learner autonomy depends on how teachers design assessment activities in their teaching context. Assessment enables organisations to measure knowledge, skills and attitudes and achieve successful learning outcomes (SmartLite, 2013). Ngwenya (2012) posits that a teacher as a key person should use a variety of assessment strategies over time and in different situations if the learner's performance is to be accurately judged. A balanced assessment programme includes multiple assessment strategies aligned with specific outcomes so that learners can demonstrate what they understand, know, and do. Batwini (2009) states that no one method or strategy of assessing learner performance is sufficient as each assessment task has advantages and disadvantages. Conclusively, an assessment needs to be meaningful so that learners, at any level, can find relevance in what they are trying to achieve, and therefore engage with content. Msomi (2015) concurs with Ngwenya (2014) that people within the educational community -- for example, policymakers, teachers, learners, parents and administrators -- have different ideas regarding the implementation of assessment strategies. While some believe traditional assessment methods are more effective, others think alternative assessment tools are superior.

2.9. CONCEPTUAL FRAMEWORK

According to Christiansen, Bertram, and Land (2010) a conceptual framework consists of key ideas or concepts determined by the particular focus area of a study or research project which guide it. A conceptual framework outlines the main factors to be studied by the researcher in the form of concepts, and their relationships (Maxwell, 2004). Maxwell asserts that a conceptual framework is "something that is constructed, not found", and points out that "the overall coherence" of a conceptual framework "is something that you build, not something that exists or is ready-made" (Maxwell, 2004, p. 35). Conceptual frame is a printed image or an illustration that describes any realistic event or sequences of events, major events to be considered, theory or models and supposed correlation between them (Miles & Huberman, 1994, p. 18). This suggests that a conceptual framework is an overall framework for understanding the concepts and terminologies used in the research.

A conceptual framework is an analytical tool with several variations and contexts. It is used in analysing the different concepts that are used in defining the research. Moreover, it is also used to make conceptual

distinctions and organise ideas. Strong conceptual frameworks capture something real and do this in a way that is easy to remember and apply. Silverman (2012) describes a theory as simply a relationship between concepts; it deals with specific concepts and relationships that relate to the specific topic of research. It helps provide a simplified view of how the world should be.

This study is underpinned by the framework for Mathematical Proficiency for Teaching by Allen et.al. (2009). This framework is influenced by the work of Ball (2003); Ball and Bass (2000); Ball, Bass and Hill (2004); Ball, Bass, Sleep and Thames (2005); Ball and Sleep, (2007); Ball, Thames and Phelps, (2007). In particular, Ball, Thames and Phelps, (2007) divide mathematical knowledge for teaching (MKT) into aspects that differentiate between subject matter knowledge and pedagogical content knowledge, like Shulman (1986). Ball et al. (2007), in their early work, recognised four types of knowledge: common content knowledge, specialised content knowledge, knowledge of content and students, and knowledge of content and teaching. The authors have recently added two additional kinds of knowledge: knowledge of curriculum and knowledge at the mathematical horizon.

As Allen et.al. (2009) worked on developing their own framework, they considered attempts to develop frameworks related to mathematical knowledge for teaching. Because the authors wanted to add the practical component of knowledge to their framework, they drew from the work of Adler and Davis (2006), who said there is factual and practical knowledge. The factual or propositional knowledge is expressed as “knowing that” and the practical knowledge is called the “knowing how”. In addition, they wanted to extend the MKT concept to incorporate other aspects like reasoning, problem solving, and disposition. Therefore, they adopted the term *proficiency*. They regard mathematical proficiency for teaching (MPT) as encompassing the expertise, competence, knowledge, and facility in mathematics that is useful to teachers of mathematics at the secondary level. This includes both factual and practical mathematical knowledge that can be used in the work of teaching mathematics. Factual knowledge is viewed as the content dimension of MPT that comprises a number of strands that go beyond a simple difference between knowledge and understanding. A teaching dimension of MPT combines practical knowledge and factual knowledge in order to capture how teachers’ mathematical proficiency is positioned in their classroom practice. According to Allen et al. (2009), MPT can be viewed from two perspectives: mathematical proficiency with content and mathematical proficiency in teaching.

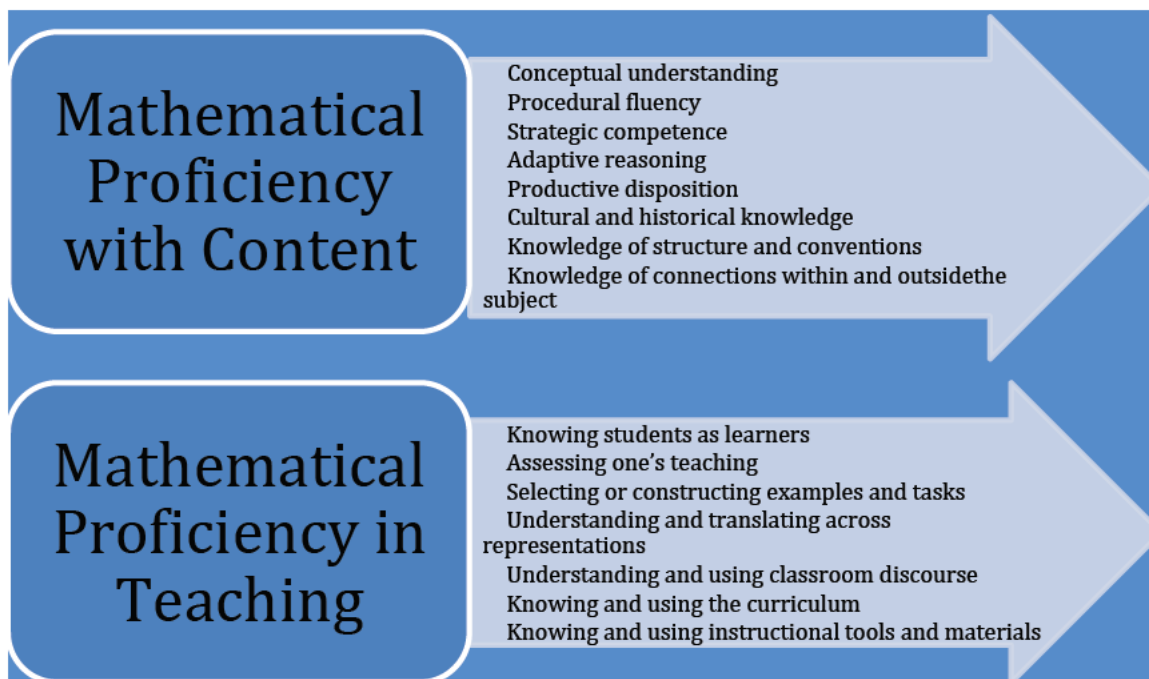


Figure 2.1 adapted from Allen et al., 2009

The Accounting Proficiency for Teaching (APT) conceptual framework is developed by adapting the conceptual framework for MPT. In this study, the MPT framework was adapted to consider APT to include the expertise, competence, knowledge, and facility in mathematics that are useful to teachers of mathematics at the secondary level. These authors are interested in both factual and practical mathematical knowledge that can be used in the work of teaching mathematics (Kilpatrick et al., 2001; Hill, Ball & Schilling, 2008). They are interested in mathematical proficiency, mathematical activity, and the mathematical work of teaching. In this study, APT was viewed through two lenses of mathematical knowledge for teaching i.e. Accounting proficiency with content and Accounting proficiency in teaching. In this study MKT includes both the domains traditionally conceived as pedagogical content knowledge (knowledge of content and students [KCS], knowledge of content and teaching [KCT] and knowledge of content and curricula (KCC).

2.9.1. Proficiency with content

Allen et al. (2010) sees the content dimension of MPT as comprising a number of aspects that go beyond a simple contrast between knowledge and understanding. Their focus was on six aspects or categories of mathematical content, the knowledge of which would benefit a teacher of secondary mathematics. They describe these categories by means of stating how one might demonstrate Mathematical Proficiency with Content in each case, or what a person is like who has such proficiency. There is a range of proficiency in

each category so that a teacher may become increasingly proficient in the course of his/her career. At the same time, certain categories may involve greater depth of mathematical knowledge than others.

Similarly, Accounting proficiency includes aspects of financial knowledge and ability, such as conceptual understanding and procedural fluency, that teachers need themselves and that they seek to foster in their students. Such proficiency on the teacher's part requires that they not only understand the school Accounting curriculum deeply and thoroughly, but also know how to guide learners towards greater proficiency in the subject. Accounting proficiency is divided into conceptual understanding, procedural fluency, strategic competence, and adaptive reasoning.

2.9.1.1. Conceptual understanding

Conceptual understanding is when learners comprehend concepts, operations and relations. It involves among other things knowing why the procedures work. Conceptual understanding involves a different kind of knowledge than procedural fluency (Kilpatrick, Swafford, & Findell, 2001). A person may demonstrate conceptual understanding by deriving needed formulas without simply retrieving them from memory, evaluating an answer for reasonableness and correctness, by understanding connections, and formulating a proof.

2.9.1.2. Procedural fluency

A person with procedural fluency knows when and how a procedure may be applied and can apply it competently (Kilpatrick et.al, 2001). "Knowing when and how" to use procedures in Accounting is part of procedural fluency. Such fluency is useful because the ability to quickly recall concepts and accurately execute procedures helps in the solution of Accounting problems. Completed tasks require a teacher to understand both the "how to" and the "form" part in order to be procedural fluent. An understanding of form needs the teacher to possess an understanding of what is needed to complete a task, or what processes and steps to take in order to complete a given task (Kilpatrick et.al, 2001). Applying rules and executing and implementing problem-solving strategies can be included in these processes.

2.9.1.3. Strategic competence

Demonstrating strategic competence requires the ability to generate, evaluate, and implement problem-solving strategies. Strategic competence could be described as "knowing how," but it is different from procedural fluency in that it requires creativity and flexibility because problem-solving strategies cannot be reduced to simple procedures. A teacher who possesses the Accounting Proficiency for Teaching must have a skill of formulating problems, verifying conjectures, representing them and solving them (Kilpatrick et al, 2001). In problem solving, a person must first be able to generate possible problem-solving strategies, such

as utilising a known formula, deriving a new formula, solving a simpler problem, trying extreme cases, etc., and then must accurately evaluate the relative effectiveness of those strategies. One must then accurately employ the chosen strategy to reach a solution.

2.9.1.4. Adaptive reasoning

Adaptive reasoning helps learners to be able to recognise current assumptions and adjust to changes in assumptions and conventions. In Accounting, learners have to be able to use their financial understanding to solve unfamiliar and unstructured problems. Adaptive reasoning includes the ability to reason in a formal and informal situation. In Accounting, formal reasoning is when learners are following the rules of logic and structures of proof. Informal reasoning may include creating and understanding, justification and reasoning from presentations.

2.9.1.5. Knowledge of connections within and outside the subject

The connections mathematics teachers can make within the subject include those across various branches of mathematics, as well as those between levels of mathematics: students' prior knowledge and what they are likely to study next (Allen et. al, 2010). Likewise, in Accounting, teachers can also make connections within the discipline by using students' prior knowledge, for example, understanding concepts like assets, owners' equity and liabilities, in order to prepare financial statements, and be able to analyse and interpret the prepared financial statements, etc. Connections can also be made by the Accounting teachers to develop a deeper understanding and knowledge of a subject. Connections outside the subject include such things as applications of Accounting concepts to the "real-life situation" (that is, beginning with Accounting concepts, then finding instances of those concepts), or applications to other school subjects, for example, forms of ownership are also covered in Business Studies. In Accounting we prepare the books of different forms of ownership, and there are also connections in things like concepts, formation of the business, advantages and disadvantages. Another kind of connection is shaped by investigating a phenomenon in the "real-life situation," drawing out Accounting concepts seen there.

2.9.2. Accounting Proficiency in Teaching (APT)

Allen et.al, (2010) include a teaching dimension of MPT as a way of combining practical knowledge and factual knowledge in order to capture how teachers' mathematical proficiency is situated in their classroom practice. Successful Accounting teaching requires knowing both "how" and "why". Possessing proficiency in the teaching of Accounting enables teachers to integrate their knowledge of content and knowledge of teaching to increase their learners' understanding of the subject.

2.9.2.1. Knowing students as learners

Learners bring their own understanding, developed from previous knowledge and experience, into the Accounting classroom. Lessons and various tasks prepared by teachers must allow for growth in the learners' knowledge. Teachers who possess APT prepare lessons and tasks that allow for opportunities to identify and correct learners' mistakes, identify topics that learners understand better, and determine the concepts needed to enhance their understanding and knowledge of Accounting. From this, the teachers have an idea of the learners' level of understanding and a plan of instruction to increase the learners' Accounting knowledge. Teachers must also understand that on top of previous experiences, learners also bring their own different cultures to the classroom. For teachers to know and understand their learners, they need to appreciate each learner as the entire person, including their culture. Each culture may address Accounting in a different way. A teacher who possesses APT understands how each learner learns Accounting and how the learners' cultures contribute to the field of Accounting.

2.9.2.2. Analysing Accounting ideas

The first category of the Accounting work of teaching addresses the type of knowledge that is useful for investigating and pulling apart Accounting ideas. Analysing Accounting ideas requires a broad knowledge of Accounting content and associated Accounting activities such as defining, representing, justifying, and connecting (Ball, Thames, & Phelps, 2008). Teachers need sufficient Accounting knowledge to enable them to pull apart Accounting ideas in such a way that they are reunited as learners understand the content developments.

2.9.2.3. Access and understand the Accounting thinking of learners

The second category refers to knowledge that helps teachers understand how their students are thinking about Accounting. A proficient teacher uncovers students' Accounting ideas, seeing the subject from a learner's perspective. Teachers can gain some access to students' thinking through written work they do in class or at home, but much of that information is highly inferential. Through discourse with students about their Accounting ideas, the teacher can learn more about the thinking behind their written products. Classroom interactions play a significant role in teachers' understanding of what students know and are learning, and can help teachers learn more about the thinking behind their responses. It is through a particular kind and quality of discourse that implicit Accounting ideas are exposed and made more explicit.

Learners often discuss Accounting using vague explanations or terms that have an everyday meaning different from their Accounting meaning. A teacher needs the proficiency to interpret imprecise learners'

explanations, help students focus on essential Accounting points, and help them learn conventional terms. This requires the teacher to have an extensive knowledge of Accounting terminology, formal reasoning processes, principles and rules, as well as an understanding of differences between colloquial uses and Accounting uses of terms.

2.9.2.4. Knowledge and use of the curriculum

The third category refers to the Accounting knowledge that helps teachers know and use the curriculum to help students link Accounting ideas and progress to a deeper and better-grounded Accounting. How Accounting knowledge is used to teach Accounting in a specific classroom or with a specific learner or specific group of learners is influenced by the curriculum, which organises the teaching and learning. ATP can help make that curriculum meaningful, connected, relevant, and useful.

Proficiency in knowing and using the Accounting curriculum in teaching requires a teacher to identify foundational or prerequisite concepts that enhance the learning of a concept as well as how the concept being taught can serve as a foundational concept for future learning. The teacher needs to know how each concept fits in Accounting. The teacher also needs to be aware of learners' common Accounting misconceptions and how these may arise during teaching. Proficient Accounting teachers understand that there is no fixed order for learning Accounting but rather multiple ways to approach an Accounting concept and revisit it.

2.9.2.5. Assess the Accounting knowledge of learners

Assessing the Accounting knowledge of learners is an integral component of the Accounting work of teaching. During each class, teachers must exhibit Accounting proficiency that enables them to assess or evaluate learners' Accounting understanding. Such assessment is not only crucial for recognising learners' errors but also in determining where learners are for purposes of developing tasks and planning lessons. Assessing students' Accounting knowledge involves much more than assessing a student's ability to follow a procedure. Teachers should possess an Accounting proficiency for teaching that helps them identify the essential components of Accounting concepts so that they can in turn assess a student's ability to use and connect these essential ideas. To determine the Accounting progress of their students, teachers must be attentive to the errors students frequently make.

For this study, the MPT framework was adapted to consider APT to include: *Knowledge and use of the curriculum, knowledge of learners and knowledge of the content.*

2.10. CONCLUDING REMARKS

This chapter provided a prolonged discussion from various local and international literature which assisted in articulating the phenomenon of this study. In addition to this, the study has indicated how teachers' proficiency impacts on the teaching of Financial Accounting in Grade 11. This has been addressed by viewing the meaning of teachers' proficiency in this study, the nature of Accounting as a subject, Financial Accounting as a field of Accounting, and teaching of Financial Accounting. Thus, this study seeks to explore teachers' proficiency in teaching Financial Accounting aspects in the Grade 11 FET phase. Furthermore, conceptual framework was found important to be employed in meeting the criteria of conducting a qualitative interpretive research study. In this study the Accounting proficiency for teaching was viewed through two lenses, i.e. Accounting proficiency with content and Accounting proficiency in teaching. A discussion on how these two lenses of the conceptual framework should be understood and used by teachers during the process of teaching Financial Accounting aspects in Grade 11 was provided while drawing on other authors' work to highlight teachers' proficiency in a classroom setting.

The following chapter presents how the objectives of this study could be realised by examining elements such as research design and methodology. These were of use in responding to the research questions formulated in this study.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1. INTRODUCTION

The previous chapter reviewed the literature on Financial Accounting, teaching of Financial Accounting, teachers' proficiency in teaching, and the conceptual framework that guides the study. This chapter is the core of the study as it introduces and outlines the methodology used to generate and analyse data. It discusses the data generation methods adopted for this research. This is followed by a discussion of the study's research paradigm, research style/approach and the method used to analyse data. Ethics and trust issues are dealt with in this chapter.

Research design is viewed as a plan of how the researcher intends conducting research (Sargeant, 2012; Wynn & Williams, 2012). McKenney and Reeves (2018) suggest that in developing a research design, a researcher must decide on the purpose of the research, the paradigm informing the research, the context or situation within which the research is carried out, and the research techniques employed to collect the data. The research design describes procedures on how to conduct research and involves when, from whom and under what conditions data is collected and obtained (McKenney & Reeves, 2018).

According to Creswell and Clark (2017), methodology refers to the coherent group of methods that complement one another to deliver data and findings that will reflect the research question and suit the research purpose. It is a design whereby the researcher selects data collection and analyses procedures to investigate or answer specific research problems or questions respectively (McKenney & Reeves, 2018). Methodology is concerned with the relationships between various parts of the study and the production of findings for the aim of achieving the two objectives and answering the two research questions.

Here follows a diagrammatic presentation of this chapter:

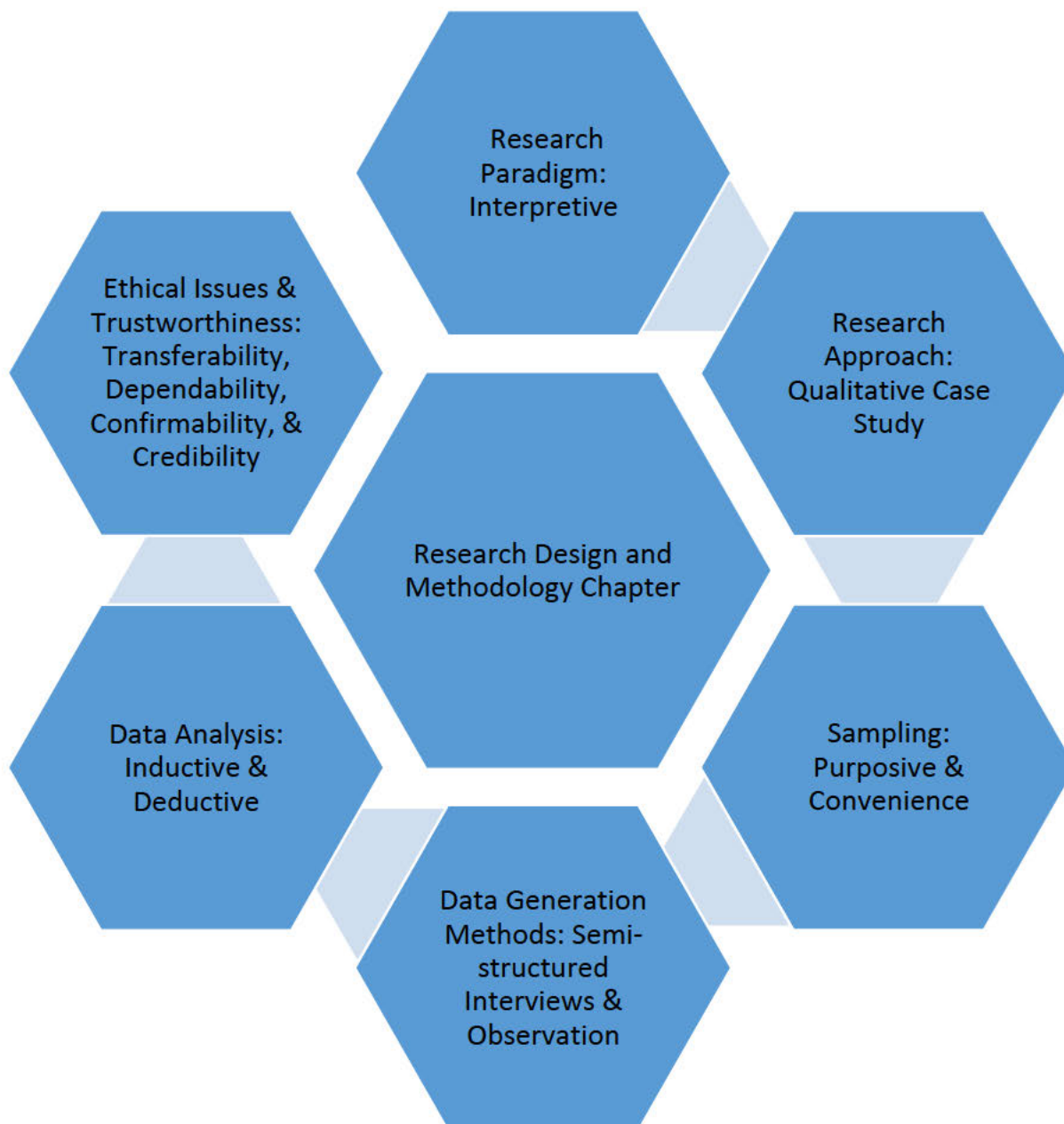


Figure 3.1. Flow chart

3.2. RESEARCH PARADIGM

Wang and Camilla (2012) explain that the word paradigm was derived from the Greek word *paradeigma*, which refers to a pattern to represent a conceptual framework for investigating problems and solutions. A paradigm refers to an incorporated collection of ideas, variables and problems as matched with methods and tools (Bertram & Christiansen, 2014; Scotland, 2012; Wang & Camilla, 2012). Christiansen, Bertram and Land (2010) share a similar view, saying the term paradigm refers to a model, organisation and framework

of theories, principles and hypotheses. Lincoln and Guba (2007) contend that a paradigm is what we think about the world but cannot prove. Collins and Hussey (2009) define a paradigm as a particular worldview for the researcher who carries the view. A paradigm is determined by the way data is generated and interpreted. Furthermore, the term paradigm can be referred to as a suggestion of a certain idea about the nature of the world; what can be recognised and how it can be recognised (Bertram & Christiansen, 2014; Scotland, 2012; Wang & Camilla, 2012).

Hennink, Hutter and Bailey (2011) explain the term paradigm as a reflection of truth and structures used to arrange observation and reasoning. This suggests that paradigms provide a foundation on which ideas are based. Furthermore, paradigm is a reflection of different views of the world, who holds the view and how the view is recognised (Christiansen et al., 2010). This advocates that the research paradigm guides a study by defining its nature determined by the dimensions of ontology and epistemology. Ontology refers to a natural reality to be studied and epistemology refers to the correlation involving the researcher and study (Christiansen et al., 2010; Cohen and Howe (2011)). Christiansen et al. (2010) identify three types of paradigms, namely the interpretive, positivism and critical paradigms. Every paradigm includes a different approach to presenting and understanding the world. Positivist paradigm focuses on neutrality, certainty, model-making and regulations of actions. Interpretive paradigm aims to recognise and understand lived experiences, and critical paradigm aims to change the political and ideological atmosphere (Bertram & Christiansen, 2014; Christiansen et al., 2010).

This study adopted the interpretive paradigm as I wanted to understand and interpret the teachers' proficiency in teaching Financial Accounting in Grade 11. According to Wang and Camilla (2012), interpretivists believe that there is no one particular right or exact approach to knowledge. This suggests that there is no specific answer but answers are subject to people's practices. Neuman (2011) and Silverman (2013) also share the sentiment that there is no correct or incorrect theory but that theories are derived from different experiences. Cantrell (2011) and Silverman (2013) contend that the interpretive paradigm aims at description of events whereby the study questions "what" and "why" are used, so as to describe and explain the teachers' proficiency in teaching Financial Accounting topics in Grade 11.

The interpretive paradigm is neutral when it comes to examining different variables but focuses on understanding human experiences in a certain situation (Bertram & Christiansen, 2014; Creswell, 2014; Scotland, 2012). This suggests that the interpretive paradigm attempts to understand personal reasons that depend on social actions. The interpretive paradigm does not construct a new theory but helps in the assessment of theories. This paradigm defines reality as created in that it is based on people's subjective experiences of their internal world. The truths derived from teachers' subjective experiences of teaching

Financial Accounting topics in Grade 11 were real and to be taken seriously. In short, reality is constructed in the minds of individuals (Creswell, 2014; Neuman, 2011). Following from this, the perspective acknowledges multiple truths and multiple realities (Cohen, Manion & Morrison 2018; Neuman, 2011). The data collected from participants is presented as is, with no influence by the researcher. Bertram and Christiansen (2014) advocate that in an interpretive study, the data must be authentic and truly reflect the experiences of participants as they presented themselves during the data-generation process. The research strategy that was adopted will be outlined in the following sub-section.

3.3. RESEARCH STRATEGY

Within the interpretive paradigm under which this study falls, there are some methods that can be used like an ethnographic, naturalistic or case study (Cohen et al. 2018; Goertz & Mahoney 2012). This study adopted a qualitative case study strategy. Silverman (2013) asserts that a case study scrutinises and gives insight into phenomena. A qualitative case study of four Grade 11 teachers in four different secondary schools was suitable for this study as a research style. I chose the case study approach because I intended to explore the teachers' proficiency in teaching Financial Accounting in Grade 11 within their context and deeply examined why they have particular experiences.

3.3.1. Intrinsic case study

Cohen et al. (2018) define a case study as a study on individuals and context. This study can therefore assist other Accounting teachers in other schools where this study was not conducted. In a case study, the results of study will not be generalised; the study helps to demonstrate the complexity and state of behaviour of the participants. A case study offers empathic, deep and comprehensive data from a variety of sources (Cohen et al., 2011). This study can therefore assist to fill in the gaps in studies done by other researchers in Accounting.

Bertram and Christiansen (2014) describe a case study as an inquiry to respond to a particular research question, seeking a variety of data from the case settings. This suggests that case studies help in getting answers to research problems. Mertens (2010) explains the case study as a pragmatic examination that explores the current event within everyday situations, where the borders linking the event and situations are not clearly distinct. This implies that a case study is important where relative conditions of the phenomenon are being examined. Cohen et al. (2018) describe a case study as a study of individuals and actual life conditions. This advocates that a case study covers participant's experiences and actual life situations. Even though its results cannot be generalised, a case study helps to show complexity and situations of behaviour and provides empathic, in-depth and detailed data from a wide variety of sources.

McKenney and Reeves (2018) explain that case studies involve a diversity of perceptions embedded in particular situations. A case study may be a plan, experience or action that is restricted by timing and location (Cope, 2014). McKenney and Reeves (2018) indicate that a case study investigates a restricted system using different sources of data established in a location. The generated facts are gathered to get different responses to the research question(s). This advocates that a case study helps in exploring different events which are crucial. Mertens (2010, p. 10) asserts that a case is used to examine “specific instructional strategy”. This study adopted the interpretive paradigm and case study methodology, which was suitable in that it offered an organised way to generate data, analyse information and report the findings.

Yin (2018) recognises the four crucial characteristics of a case study: particularistic, descriptive, heuristic, and inductive. Particularistic refers to the particular experience, procedure or condition that was the reason for the study. Descriptive refers to the deep and wide group of particulars in relation to the event, whereas inductive refers to the type of analysis used to establish generalisations or theory that materialise from data. A case study does not represent, but stresses what is learnt from a single case (Tellie, 2016). A case study is crucial in primary knowledge relating to important knowledge areas. The fundamental philosophy value of a case study is not to prove but to improve (Bertram & Christiansen, 2014; Creswell & Creswell, 2017). The case study research is criticised for not representing the larger population. Mertens (2010) asserts that a case study can be comprehensive, arguing that viewing numerous actors in several situations improves generalisability. Creswell and Creswell (2017) explain that a case study is useful in analysing generalisation, where the researchers examine a set of findings in relation to a wider theoretical proposition. This suggests that different methodologies are used to obtain data.

This study adopted intrinsic case study because it explores the teachers’ proficiency in teaching Financial Accounting aspects. The intrinsic case study gives a glimpse into ways of achieving a positive attained curriculum. Since this study does not intend to generalise its findings, this will help in understanding the teachers’ proficiency in teaching Financial Accounting in a school context and classroom environment. Yin, Merriam, and Stake (2015, p. 139) assert that “a case study is a specific, a complex, and a functioning thing”. Despite the value and insight offered by the case study design, its use in Accounting education remains limited due to the shortage of research (Ngwenya, 2012). It was thus anticipated that this study would contribute to addressing this deficiency in the Accounting education research.

3.4. RESEARCH APPROACH

There are three approaches to research, namely: qualitative, quantitative and mixed methods. This study adopted a qualitative field of research. Creswell and Clark (2017); and Stronge (2018) argued that qualitative research is a natural investigation of day-to-day life. Direct observations are made of human

behaviour in everyday life. It indicates that naturalistic researchers gain knowledge from sources that have intimate familiarity (Cohen & Howe, 2011; Creswell & Clark, 2017; Mertler, 2018) explain that qualitative research focuses on exploring and discovering the problems at stake. This advocates that qualitative research helps to identify uncertainties and the scope of the problem. According to Mertler (2018), qualitative research helps researchers to recognise the societal and cultural aspects in which people live. This suggests that qualitative research focuses on understanding and exploring human behaviour and their experiences. Creswell and Clark (2017) add that “this allows the complexities and differences of worlds-under-study to be explored and represented”. Moreover, qualitative research happens in the participants’ own comfort zone, enabling them to get rich descriptions of the world around them, while quantitative research happens in laboratories or by means of a survey using mostly closed questions (Creswell, 2014).

Cohen and Howe (2011) explain that qualitative research helps in examining the phenomenon. During one-on-one interviews, a researcher gets deeper information on the participant ideas, thoughts or context. Qualitative research is concerned with developing explanations of social phenomena that inform understanding about the world people inhabit and why things exist the way they do (Creswell & Clark, 2017). In light of the above explanations, qualitative research was found to be a suitable approach for this study because it would get an in-depth understanding of the teachers’ proficiency of teaching Financial Accounting aspects in Grade 11. Thus, this study used qualitative research methods to gain an understanding of the teachers’ proficiency in teaching Financial Accounting topics in Grade 11 within a school context. Knowledge was constructed through different experiences of real life or natural settings through interviews and lesson observations.

3.5. SAMPLING

McKenney and Reeves (2018) refer to sampling as the process whereby researchers decide which group could maximise the possibilities of generating the data, eventually leading to detailed information based on the research questions. This is in line with Bertram and Christiansen (2014), who explain that sampling is about making decisions about the population, settings, and events to be incorporated into the study. A sample, sometimes referred to as a component of analysis, is selected by the researcher. It is dependent on the data generation methods, total population and style of the study. This suggests that the size of the sample of this study depends on the research style and population size. Cohen et al. (2018) define sampling as the total population to be used in the research. To overcome barriers like expenses and time, researchers select a small population group or set to represent the total population. There are two main methods of sampling: probability sampling (random sampling) and non- probability sampling. Purposive sampling as one of the

non-probability sampling methods includes random sampling, stratified sampling, cluster sampling, stage sampling and multi-phase sampling. Non-probability sampling includes convenience sampling, quota sampling and purposive sampling (Creswell and Creswell (2017). In this study purposive sampling was used to select informants who were likely to be knowledgeable and informative about the teaching of Financial Accounting aspects in Grade 11. The following subsections addresses the selection of research site and selection of the participants.

3.5.1 Selection of research site

The research site for this study was four secondary schools in the Ugu District. All are rural schools, located on gravel roads and about 20km away from the tarred road. However, the schools were easily accessible. The choice of schools was based on their accessibility to me as a researcher and a full-time teacher doing a full thesis as a part-time student. This necessitated confining my study to neighbouring schools where I work. Therefore, I was using convenient sampling, which involves including participants who are easily accessible and willing to participate (Creswell, 2014).

Christiansen, Bertram and Land (2010, p.43) define convenient sampling as “selecting a sample that is easily accessed by the researcher”. Convenient sampling focuses on participants who are available and willing to participate in the study, are within range and can be accessed easily. Convenience sampling was adopted in this study to save time and the participants were easy to access. The schools chosen for the case study were easy to access.

3.5.2 Selection of participants

Four Accounting teachers who were teaching Grade 11 in four high schools were purposely chosen to participate in this study. I opted to include well-experienced teachers so as to generate balanced data that represents real situations in schools. This is consistent with McMillan and Schumacher (2010) who maintain that it is on the basis of the researcher’s knowledge of the population that a judgement is made about which participants should be selected to provide the best information to address the purpose of the research. Hence, purposive sampling was adopted, selecting four Accounting teachers because the sample is not representative of the bigger population. This study adopted purposive sampling, which is one of the non-probability sampling methods. Purposive sampling is about making decisions about which people to include in the sample (Cohen et al., 2018). The purposive sampling method seeks to select information-rich participants (experts), especially those who meet the objectives of the study (Creswell, 2014). Niewenhuis (2007) states that purposive sampling is usually used in qualitative research since participants are selected because of some defining characteristics that make them suitable for the study. In this study, purposive

sampling was used by participants who were likely to be knowledgeable and informative about teaching and assessing in Accounting because of their years of experience teaching it. This method of sampling was relevant for the study since I wanted teachers who were involved in teaching Accounting in the FET band. Therefore, these teachers were purposely selected, with the expectation that they would provide the required information about their proficiency in teaching Accounting. In choosing the sample for this research study, I made the selection on the basis of the following characteristics:

- ❖ Teachers should be working in a secondary school that offers Accounting subjects.
- ❖ Teachers should have comprehensive knowledge and experience in teaching Accounting in the FET band.
- ❖ Four different teachers teaching Accounting in Grade 11 were needed.

I chose four Grade 11 Accounting teachers knowing that the sample was not representative of the bigger population. In purposive sampling, the researcher aims for a particular group, recognising that it is not representative of the larger population (Collins & Hussey, 2009). This suggests that the researcher will not generalise the results beyond the group sampled. The four Grade 11 Accounting teachers revealed proficiency in teaching Financial Accounting topics. Purposive sampling aims at exploring and examining different experiences of people (Hennink et al., 2011). The table 3.1 below shows the participants sampled for this study. This sampling is not representative of a larger population but is relevant and effective for giving ideas and insight (Hennink et al., 2011). Cohen et al. (2018) agree that sampling does not represent the larger population and therefore does not seek to generalise the results. Cohen et al. (2018) and Hennink et al. (2011) indicate that such sampling may not be representative of a larger population.

Table 3.1 Grade 11 Accounting teachers (participants)

Participants	Grade	Teaching experience	Race	Gender
Andy	10-12	12	African	Male
Bongy	10&11	18	African	Female
Cindy	11&12	29	African	Female
Debby	11&12	15	African	Male

Cohen et al. (2011) indicate that, during purposive sampling, the researcher should decide on a sample with specific knowledge. All four participants were experienced Accounting teachers as they have been teaching Accounting for more than ten years in secondary schools. All four participants majored in Accounting at different higher education institutions. The group had two male participants and two female participants. In terms of race, they were all black South Africans. The main aim in case study research is the quality of the analysis rather than the number of participants. This is supported by Hennink et al. (2011), who write that a qualitative research study involves only a few participants because its aim is strictly to understand and describe a phenomenon as it unfolds in a natural setting. Hence, four Accounting teachers were purposely selected from four secondary schools to acquire in-depth information regarding their understanding and practices in teaching Financial Accounting. This is consistent with McMillan and Schumacher (2010), who maintain that it is on the basis of the researchers' knowledge of the population that a judgement is made about which participants should be selected to provide the best information to address the purposes of the research.

3.6. DATA-GENERATION METHODS

In this study, the one-on-one, semi-structured interviews and semi-structured classroom observations were carried out to generate data from four Grade 11 Accounting teachers. The group included two female teachers and two male teachers.

3.6.1. One-on-one, semi-structured interview

Battiste (2016) describes a semi-structured interview as similar to an interview, as it is characterised by open-ended questions prepared in advance, together with organised probes to elicit further information. Gingging (2013) contends that semi-structured interviews are seen as more appropriate for drawing out participants' attitudes and opinions. Christiansen (2014) identifies the strengths of using semi-structured interviews as a method of data generation, arguing that the open-ended nature of the questions draw out in-depth information from the participants. For the benefit of this study it was necessary to use open-ended questions in order to explore teachers' proficiency in teaching Financial Accounting topics. The advantage of using this method is that it gives rich and appropriate data. Another point Christiansen makes is that open-ended questions permit participants to answer freely. This means participants are not restricted in any form; questions are open for discussion, with no specific information being required. Lastly, open-ended questions permit the researcher to be free when asking questions.

This study adopted one-on-one, semi-structured interviews as a method of data generation. In this research, I wanted to understand the teachers' proficiency of teaching Financial Accounting topics in Grade 11. Therefore, as the researcher, I was able to ask any question that was linked to the subject matter and also

rephrase the questions when necessary. The flexible one-on-one, semi-structured interview allows the researcher to identify statements and suggest questions that are new for investigation.

Semi-structured interviews refer to understanding the participants' meanings, and how they interpret crucial events in their lives, by means of open questions (McMillan & Schumacher, 2006). "The searching for clarification of answers is not allowed and it is necessary to answer the prearranged questions by the participants" (Maree, 2010, p. 87). This suggests that interviewers get different responses to their research questions. Anfara and Mertz (2014); Battiste (2016) explain that interviews enable the researcher to explore issues in more detail and give an opportunity for probing and prompting further questions. This method involves data generation by means of direct verbal interaction with the participants. Interaction with the participants allows them to open up to the interviewer. The interviewer makes gestures that enable the participant to feel more relaxed and likely to respond well.

Battiste (2016) identifies the weaknesses of using semi-structured interviews as the method of data generation. Firstly, the analysing of data from open-ended questions becomes difficult. This suggests that the researcher should have a clear understanding of the content in order to arrange the data properly. Open-ended questions take more time because of the large amount of data produced; therefore I must have enough time to deal with analysing it. Secondly, this method suffers from interpretational constraints; this means that at a particular point, the researcher might be biased when interpreting data due to the power relationship between them and the participants. In this study, I interviewed the participants, and requested that we should be perceived to be on the same level, as we were all teachers based in secondary schools. I requested again that they respond objectively to the questions.

One-on-one semi-structured interviews with the four participants were tape/audio recorded. Interviews were conducted for 45 to 50 minutes. Follow-up interviews were also conducted. These were also tape/audio recorded and analysis was done. The follow-up interviews helped to achieve transparency on the responses and gather additional data to again deepen understanding. First-round interviews allowed participants to orientate themselves to the interview process. I started by giving the participants the chance to express their opinions about Accounting as a subject. This exercise enabled them to relax and freely give their responses. Cohen et al. (2018) assert that one-on-one semi-structured interviews give space to modify the sequence of questions, change the wording, explain and add to them. The questions gave the participants greater flexibility while preventing the interviews from being reduced to casual chat events (Cohen et al., 2018). The process provided further insights into teachers' proficiency in terms of tasks and interactions when they teach Financial Accounting topics.

3.6.2. Lesson observations

Observation as a qualitative method can either be participant or non-participant in nature (Cohen et al., 2013; Banks, 2018). In participant observation, the researcher engages in activities that are designed to enable them to observe and become part of the group being observed (Battiste, 2016). In non-participant observation, the researcher does not participate in the activities; the researcher investigates and observes someone else's behaviour and records it. Generation of data in natural research involves observing the participants in real-life situations. Cohen and Howe (2011) explain that there are four different roles a field researcher can play: full-time participant, observing participant, observer as participant, and full-time observer. This means that multiple positions can be used in answering the research question. The main advantage of observation is that it provides present experience in depth (Anfara & Mertz, 2014; Creswell & Clark, 2017 Lincoln & Guba, 2007), suggesting that semi-structured observations can help in deeply understanding different practices. Banks (2018) explains that observational data is used for describing the situations, actions and significance of phenomena.

In this study, a semi-structured observation was considered to be a suitable method of generating data, as I had a clear idea of what I was looking for in the classroom (Bertram & Christiansen, 2014; Cohen et al., 2013). Brink, van der Walt and van Rensburg (2012) describe observation as a technique for generating descriptive data on behaviour, events and situations. Banks (2018) contends that observation is extremely useful in practical studies because it allows the researcher to observe behaviour as it occurs. Two lesson observations were conducted per participant to obtain the necessary information to answer the research questions. The lesson observation was necessary for this study to get a picture of how the teachers interact with learners in order to promote the teaching and learning process. Observations were audio recorded. An observation schedule was used during lesson observation in classroom settings to complement the audio. Data generated through observation is relevant when the participants' body language is consistent with the vocal feedback (Cohen et al., 2018; Banks, 2018). Observation helped me to understand the different human activities rather than only focusing on the interviews because it provided information of the situation in which actions occur when teaching Financial Accounting topics. Observations also allowed me to observe events when the participants were unaware or unwilling to discuss them.

3.7. DATA ANALYSIS

McKenney and Reeves (2018) assert that analysing data involves three types of activity that takes place at the same time: data reduction, data display, conclusion drawing, and verification. Data reduction is the process of choosing, targeting, constructing and altering the data that emerges from field notes or transcription (Bertram & Christiansen, 2014; Coyne et al., 2011); McKenney & Reeves, 2018). It happens throughout the process of a project. During the actual recording, the researcher decides the research

boundaries of a conceptual framework, and the research question. Therefore, data reduction involves organising and sorting data into codes or categories and then looking for patterns or relationships between categories (Coyne et al., 2011). Christiansen et al. (2011) describe data reduction as a process of choosing, aiming, building and changing the data. This suggests that data reduction enables the researcher to understand the crucial links between the phases of people's situations, mental processes, beliefs and actions. This reduction is an unbroken process that takes place during all stages of the research.

In terms of data analysis, this study adopted thematic analysis, which is one of the most common forms of analysis within qualitative research (Bertram and Christiansen, 2014) . McKenney and Reeves (2018) contend that thematic analysis emphasises identifying, analysing and interpreting patterns of meaning within qualitative data. Guided by analysis from the categories that emerged earlier, I explored the teachers' proficiency by conducting semi-structured interviews and semi-structured observation. Through interviews and observation, I generated raw data, then listened to voice recordings and transcribed data verbatim. I began to detect patterns and regularities in the data which helped me develop some general conclusions. On the one hand, inductive reasoning works from the general to the more specific (Christiansen et al., 2010). From the start of the project I focused on the Accounting teachers' proficiency in Grade 11 as my main interest. The categories were developed using the conceptual framework. Analysing data entails operating with data, categorising, splitting it into convenient units, building it, probing for patterns, identifying crucial patterns and what is learnt, and making a decision about what to tell others (Bertram & Christiansen, 2014; McKenney & Reeves, 2018). Cohen et al. (2018) and Banks (2018) assert that analysis starts with the classification of the themes arising from the raw data, a procedure called open coding. Throughout open coding, the researcher identifies the concepts and categories in which the teachers' proficiency that is observed must be grouped. Open coding helps to generate different categories that make up the initial framework for analysing data (Hennink et al., 2011). Themes derived from the data were also structured by the conceptual framework and adapted through their relationship with the data (McKenney & Reeves, 2018). Themes and categories that emerged from the process approach were modified through interaction with the data (Banks, 2018).

3.8. TRUSTWORTHINESS

Lincoln and Guba (2007) define trustworthiness as the way a researcher is able to convince the readers that the findings of a study are accurate and of high quality. Issues of trustworthiness have to be considered at the data generation, data analysis and data interpretation stages. This will ensure that the findings of the study reflect what is happening on the ground, helping ensure that readers trust the findings. Hennink et al. (2011) explain that the concept of trustworthiness in qualitative research is concerned with meanings and personal experiences of individuals. Trustworthiness aims to describe and not to measure. Bertram and Christiansen

(2014) agree that the concepts of credibility, transferability, dependability and conformability should be used to ensure the high quality of the study. I ensured trustworthiness in my study by attending to the concepts explained below.

3.8.1. Credibility

Guba and Lincoln (2007) describe credibility as findings reflecting reality and lived experiences of the participants, and value information. Bertram and Christiansen (2014); McKenney and Reeves (2018) explain that credibility is an honest explanation of participants' experiences and they should be able to identify them as their own. The study focuses on the different practices of the participants. Credibility was ensured in this study through triangulation. Two methods of data generation were used: one-on-one semi-structured interviews; and semi-structured observation. The credibility of the research was also enhanced by writing field notes, taking observation notes, and taking audio recordings of the interviews with the participants. The notes were also compared with the recordings to ensure accuracy. Posing the same questions to all the participants enhanced credibility. I double-checked that no errors occurred in the research design and the appropriate methodology was used to carry out the study. I defended the proposal before the university panel, after which I attended to the corrections they suggested.

3.8.2 Transferability (external validity)

Transferability refers to the ability to apply the findings to other contexts or participants. It also refers to the degree to which the research can be transferred to similar contexts (Thomas & Magilvy, 2011). Bertram and Christiansen (2014) argue that transferability in the interpretive paradigm incorporates considerations of the extent to which other researchers could be inspired to create change in social practices through reading the account of the research study. This means that in an interpretive qualitative study it is important as a researcher to consider how the study supported the actions and social learning at societal levels. The qualitative researcher is not interested in generalising the findings, but rather in defining observations within the specific contexts in which they occur. This can be addressed by generating, analysing and cross-checking data from multiple sources in order to address a particular question (McKenney & Reeves, 2018); Christiansen et al., 2010). The audio recordings from the interviews were transcribed and consolidated with the field notes. The main reason for the observations is to validate the participants' data and probe into particular issues that may arise from the teachers' response. The analysis was drawn from these sources in order to further understand teachers' proficiency of teaching Financial Accounting during the curriculum change. For these reasons, the analysis of the findings was drawn from the observation and interviews.

3.8.3. Dependability (replicability)

Dependability is a further criterion listed by Lincoln and Guba (2007) to establish the trustworthiness of the study. This requires an audit. The enquiry auditor usually is a peer who follows the procedure used by the researcher in the study to determine whether the findings are acceptable and dependable. Dependability on the other side ensures that the research findings are consistent and could be possibly repeated to identical contextual situations (Catherine, Dymrna, & David, 2013). With regards to this study it means that the researcher in qualitative research aimed to verify that the findings on teachers' proficiency were consistent with the raw data generated during interviews (Catherine et al., 2013). This suggests that dependability is about providing accurate information in the study. Dependability was enhanced by directly quoting participants' responses, thereby allowing readers themselves to assess the findings. This was made to ensure that if other researchers were to look over my study, they would arrive at similar findings, interpretations and conclusions about their data.

To ensure there was no information that was left out or incorrect, it was necessary for me to return the raw data as interpreted back to the teachers who were part of the study. This was done to enhance the dependability. At the same time, audio recorders contributed significantly on this aspect as recordings were listened to repeatedly to ensure there were no inconsistencies on data provided by participants. The dependability of this study ensured that the results were consistent during data collection, analysis and interpretation. Christensen et al. (2014) urged that education background and knowledge of the researcher can affect the data generation process. I made sure that my data generation process was not affected by not including my understanding in the study. I included knowledge from the other studies in the same field. I was able to evaluate my findings from the study by hiding my understanding of the field being studied.

3.8.4. Conformability (objectivity)

Bertram and Christiansen (2014) and McKenney and Reeves (2018) describe conformability as the extent to which findings reflect participants' experiences and ideas, although findings should not be influenced by the researcher. Conformability guarantees that the findings, conclusions and recommendations are supported by the data and that there is an internal agreement between the researchers' interpretation and the actual evidence. In this study conformability questions how, the research findings were supported by the data generation process (Bertram & Christiansen, 2014). Miles, Huberman, and Saldana (2013) maintain that conformability is there to make sure that the findings really demonstrate the teachers' proficiency in teaching as participants in the study. This suggests that, in order for the research findings to qualify for conformability there must be a clear way in which findings are constructed, interpreted and arranged (Cope, 2014).

Conformability was enhanced in this study by carrying out semi-structured observation. By describing each step in detail, I was able to ensure that my position did not influence the findings. Through semi-structured observation I was able to obtain information that was not mentioned in the interview. Through observational methods, participants were able to get used to my presence, which ensured that it did not affect the findings of the study. Conformability was enhanced by an audit trail, which entails mainly the safe storage of raw data interview tapes, transcripts and field notes (Lincoln & Guba, 2007). During interviews I have recorded all responses rather than writing notes. I have ensured conformability during the interview processes so that responses to the questions were as accurate as possible. In this study, peer educators were used to audit conformability through reviewing interview transcripts and notes taken during observation. This was done to ensure that conclusions drawn were supported by relevant data.

3.9. ETHICAL ISSUES

Ethics deals with the conduct of people and guides the norms or standards of behaviour of human species and their relationships (Faden et al., 2013). In other words, the primary responsibility for the conduct of ethical research rests with the researchers as the principle compels them to act ethically with those with whom they collaborate, and consult where appropriate concerning ethical issues (Bertram & Christiansen, 2014). Further to this, Christiansen, Bertram, and Land (2010a) assert that researchers have a responsibility to ensure that, as far as possible, the physical, social and psychological wellbeing of their research participants are not detrimentally affected by the research (maleficence). This means the relationship between researchers and participants should be characterised whenever possible by mutual respect and trust.

Creswell (2014) emphasises the importance of all the studies pursuing ethical values like self-sufficiency, non-maleficence and beneficence. Because research involves humans, it is important for the rights of these individuals to be sheltered from any danger that can be caused by research. Participants must receive a clear explanation of what the research expects of them because this will allow them to make informed decisions through their voluntary participation. Throughout the research process, the researcher should try to ensure that the rights of the participants being studied are not compromised in any way.

Permission: Prior to data generation, I presented the research proposal and submitted it to the University of KwaZulu-Natal Research and Ethics Committee, who granted me ethical clearance. Permission was also requested from the principals of the schools, and a permission letter was provided by the district office. In order to gain access to the participants, I approached the principals of the schools and informed them about my research project. This was initially done telephonically and I also visited the school principals to discuss it. After I was granted permission to conduct my study, the participants (the Grade 11 Accounting teachers) were also briefed on its particulars.

Informed consent: After the principals' approval to conduct research in their schools, the Grade 11 Accounting teachers (the participants) were informed about what the study entails. The participants' approval to take part in the study was obtained through written and signed informed consent. I have ensured that the participants have rights to voluntary participation, confidentiality, anonymity and a right to refuse to participate or to withdraw from the study at any time. An information sheet explaining the purpose of the study was attached to the consent form.

Anonymity: Pseudonyms were used to ensure confidentiality, i.e. the names of the schools "school A, B, C, & D" secondary school. The participants' identities were also protected as their real names were not written on the data that could identify them, and fake names were used as codes: Andy, Bongy, Cindy, and Debby.

Confidentiality: Data that was obtained from this study was used only for the purposes of this research project. I have ensured that only I accessed my transcripts and tape recordings. I have saved all typed work in my memory stick, and secured it with a password. Once the data was gathered, the tapes used to record the interviews were destroyed and transcripts of the interviews were shredded.

3.10. LIMITATIONS

The limitations refer to those factors of methodology that affected the explanation of the findings of the study. The limitations are determined by the method used to collect data and restrict the findings of the study. It is anticipated that during interviews there could be dishonest responses from participants who are trying to please the interviewer, and during observations untrue behaviour can be revealed. Cohen et al. (2011) argue that a case study cannot be double checked, which can lead to subjectivity and bias. This is possible because the researcher might seek answers that support their preconceived notions during interviews.

This study was limited to four Grade 11 Accounting teachers from four secondary schools in one cluster (Umzumbe cluster) because I work in the area and I am familiar with the schools. As a result, the dimensions of the findings were limited to four secondary schools in one cluster under Ugu District. The study is interpretive in nature, it is thus not generalisable (Hennink et al., 2011). The purpose of qualitative study is not to give generalisation about the results obtained, since the emphasis is not on verifiability and measurability. The qualitative researcher is not interested in generalising the findings, but rather in defining observations within the specific contexts in which they occur. Since the purpose of the study was to contribute to the existing body of knowledge, it was not to generalise the findings or results.

This empirical research has its own limitations, as well as issues relating to the implementation of a case study. The results of this case study are not universal and do not represent the proficiency of all Grade 11 Accounting teachers. This research was interested in the depth of the study in order to generate a greater understanding than just the issue of generalisation. There is also the problem of relying on interviews as major data-generation methods because they rely on personal opinion and are open to bias (Hennink et al., 2011). This is possible because the researcher might tend to seek answers that support their preconceived notions during interviews. Another limitation is the adequacy of sampling. Section 3.5. describes the samples used in the current research and indicates that these were purposive samples that were accessed within the District contexts. Because of this, they may not be representative of the wider population.

3.11. CONCLUSION

This chapter explained the research design and methodology. It described the research style, data generation methods, sampling, data generation plan, trustworthiness, data analysis, ethical issues and limitations. The methods gave the direction and the procedure for answering the research questions. The abovementioned methods were used to explore the teachers' proficiency of teaching Financial Accounting topics in Grade 11. Transparency of the study was achieved through strengthening the reliability and trustworthiness. The next chapter will discuss the research findings and discussions.

CHAPTER FOUR

DATA ANALYSIS AND PRESENTATION OF FINDINGS

4.1 INTRODUCTION

In the previous chapter, the research design and appropriate methodological approaches were outlined. Data generation processes and data analysis method were described and justified. This chapter presents the findings of the Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in four secondary schools in Ugu District. Drawing from the research findings in this study, data were generated from the following research questions:

1. What is Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in Ugu District?
2. How does the Accounting teachers' proficiency influence the teaching of Financial Accounting in Grade 11 in Ugu District?

Data was gathered through semi-structured individual interviews and lesson observations. The four participants were interviewed and their responses were recorded on a voice recorder. They were also observed teaching Financial Accounting topics in class. The observations were recorded. I took notes while recording the observations. The participants were Grade 11 Accounting teachers from four secondary schools in Ugu District. These teachers were purposely selected because they were knowledgeable and informed about teaching Accounting. Teachers' real names were not used in this study to ensure confidentiality and anonymity. The following pseudonyms were used to ensure anonymity: Andy, Bongy, Cindy and Debby. This chapter starts off by providing the biographical details of the four Accounting teachers.

4.2 BIOGRAPHICAL DETAILS OF THE FOUR ACCOUNTING TEACHERS

The following brief description of the four Accounting Grade 11 teachers' backgrounds serves to provide insight into each teacher's qualifications, teaching history and experience in Accounting. To ensure anonymity, the four Accounting teachers who participated in the research are referred to as Andy, Bongy, Cindy and Debby.

Andy is a male teacher with 12 years of teaching experience. He has taught all the commerce subjects, including Accounting from Grade 10 to Grade 12. He has a Bachelor's in Education. He specialised in the FET, which is Grades 10 to 12. He majored in Accounting and Business Management. When I enquired about why he chose to teach Accounting, his response was:

“I wanted to do BCom Accounting but because I did not get a good mark in Mathematics, I ended up doing teaching. I was lucky because I took Accounting as a major. I love Accounting and I really enjoy teaching it.”

Although Andy wanted to do a degree that is completely different from teaching, he is enjoying teaching because when he was accepted to do a Bachelor of Education, he was allowed to take Accounting as a major.

Bongy is a female Accounting teacher. She is the Head of Department (HOD) for the Commerce department. She has a Secondary Diploma in Education. She specialised in Secondary Education with majors in Accounting, Economics, and Business Studies and is currently teaching Accounting and Economics in Grade 10 and 11. She has 18 years of teaching experience in Accounting and her response for choosing to teach Accounting subject was as follows:

“It’s just a personal love for the subject, because having a passion for what you are doing injects an energy and interest in pursuing it for a prolonged span of time. Accounting knowledge helps me to comprehend the nature of the world in terms of the practical economy that is existing out there. Actually, I studied Accounting from the high school level up to tertiary, where I received a Secondary Teachers Diploma and majored with Accounting and Economics. After six years of teaching experience, I was then promoted to Departmental head. My responsibility is to instil Accounting skills and knowledge in young people... In order to build life support, one has to consider the fact that children from our communities need to be taught critical thinking skills in order to deal with real-life situations.”

Bongy indicated that she had a passion for teaching Accounting because she loved it. Bongy added that she felt that she had a duty to infuse Accounting knowledge and skills in order to enable learners to face the outside world.

Cindy is also a female teacher with 29 years of experience as a commerce teacher. She was engaged in teaching all three commercial subjects in the FET band. She is a qualified teacher with a Secondary Teachers’ Diploma and a B. Com. in Accounting, and was teaching Grade 11 and 12 Accounting at the time of the study. Cindy’s wide experience is proven by her involvement as a cluster coordinator and moderator for School Based Assessment portfolios for both Grade 12 teachers and learners. She is also involved in setting internal common examinations for Grade 11 Accounting. In addition, she has been a senior marker for Grade 12 Accounting National Senior Certificate examinations for over 20 years. She was the Head of

the Commerce Department for a number of years and was then promoted to Deputy Principal. Accounting was Cindy's passion:

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

Cindy is a lifelong learner as she is still continuing with her studies. She is also a manager who promotes the love of Accounting to the learners.

Debby is a male teacher who is a Head of Commerce Department with 15 years' teaching experience. He has a Bachelor of Education degree and he is currently doing a Bachelor of Education Honours degree. He has taught all commercial subjects and is currently teaching Accounting and Business Studies in Grade 11 and 12. He has experience in teaching and marking Grade 12 Accounting and Business Studies in the National Senior Certificate examinations. This is what he said about his love of Accounting:

"I am a Departmental head in the Commerce Department and I have been teaching for 15 years. I am very passionate about the subject and I feel more comfortable in teaching it because it is in my blood... Basically Accounting is an interesting subject since it talks about everyday life situations that I can relate my life to. Academically, I have a Bachelor of Education and specialised in Accounting and Business Studies. There is a need for me to teach Accounting to children at a community level since poverty seems to be predominant... so bringing Accounting skills or knowledge could bail out a lot of families from poverty which is perpetuated by high unemployment rates."

Debby saw Accounting as an interesting subject. He felt he was obliged to convey Accounting skills and knowledge to the learners so they could relate to real-life experiences. He also believed that the Accounting subject can assist in fighting poverty in the community.

Bertram and Christensen (2014) emphasise that the thematic analysis approach is used widely in qualitative research. From the data collected from teachers through interviews and lesson observations, emerging themes were developed which will be analysed in this chapter. Teachers in this study expressed similar experiences and emotions about their proficiency in teaching Financial Accounting that were analysed and

grouped into seven major themes: teachers' understanding of learners previous knowledge; enhancing of the development of higher-order thinking skills; engaging learners in class discussions; involvement of the learners during the process of teaching and learning; assessing the Accounting knowledge and understanding of learners; language of instruction and unique language of Accounting; and resources used by teachers in teaching Accounting. Under these major themes, there are sub-themes to analyse teachers' responses. Verbatim quotations from participants as they articulate their proficiency in teaching Financial Accounting in Grade 11 will be used during the presentation of data to support data presented. The following section presents the findings of the study.

4.3 TEACHERS' UNDERSTANDING OF LEARNERS' PREVIOUS KNOWLEDGE

This section presents and analyses data on Grade 11 Accounting teachers' understanding of learners' prior knowledge and how they use it in introducing new knowledge.

Teachers indicated that using learners' previous knowledge to introduce new topics was crucial in Accounting. As a result, they used various methods to determine what learners know before teaching new topics. They knew that learners come to Grade 11 with a wealth of previous knowledge and experience from preceding grades. Therefore, they explained that they started by assessing what learners already knew about the new topic before introducing it. Andy indicated that he started by asking questions based on prior knowledge related to the new topic. He 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:

“I ask the questions generally based on the new content. Secondly, when I find that they don't know most of the information, then I start explaining it to them.” (Andy)

Cindy 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 about new knowledge:

“I ask them questions on previous knowledge with the purpose of taking them from known to unknown.” (Cindy)

This is confirmed in Cindy's lesson on sale of fixed assets. Cindy introduced the lesson by first starting off with the learners' prior knowledge. In the Accounting curriculum, Depreciation is first taught in Grade 10. The teacher reviewed this Grade 10 information by asking questions from learners' experience, and reinforced it by giving them an example. Cindy started by reviewing learners' knowledge of Depreciation

because learners are expected to know this information before they can be introduced to asset disposal. Cindy showed competency in knowing what prior knowledge the learners needed before introducing the new concept (Asset Disposal).

Cindy: *What is your understanding of depreciation?*

Learner: *It is the decrease of value.*

Cindy: *Decrease of the value of what, what comes into your mind when you see that word depreciation?*

Learners: *Assets.*

Cindy: *Why are assets depreciated or lost value?*

Learner: *Because they are used in the business.*

Cindy: *Lets have an example, can you give us an example?*

Learner: *Like a car, its value decreases every year.*

Cindy: *If you buy a car today for R200 000, at the end of the year it will cost less. That value is called depreciation.*

Teachers believed in assessing learners' prior knowledge in the new topic by administering baseline assessments in the form of short, informal class tests and class activities. These tests assist in identifying gaps in previous knowledge, and this process is essential for learners 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 Debby said:

“Baseline tests also help me in drafting lesson plans and in deciding on teaching methods or strategies that I am going to use.”

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 others. They added that topics build on each other across the grades and within the grade. In Andy's lesson, in order to introduce the topic of Partnerships, the learners needed to have prior knowledge of the Forms of Ownership. Learners needed to know the different Forms of Ownership, especially the Sole Trader and the accounting of it. Andy started his lesson by reviewing the characteristics of a Sole Trader and the accounts that are involved in accounting. This is evident in the lesson below, where Andy was also able to accurately identify the prior knowledge learners needed before teaching Partnerships due to the knowledge of how the Grade 11 curriculum is sequenced.

Andy: *Let's start by looking at the forms of ownership. Give me forms of ownership that you did in Grade 9 to 10.*

Learners: *Sole Trader.*

Andy: *What can you say about a sole trader?*

Learners: *There is one owner.*

Andy: *Yes, what else?*

Learners: *Capital comes from the owner.*

Learners: *Profit for the business is for the owner.*

Andy: *What does that mean? If capital is for the owner, it means there are how many capital accounts?*

Learners: *There is one capital account.*

Andy: *If this sole owner wants to increase his business and needs more money, what can he do?*

Learners: *He can have a partner.*

Andy: *If now they trade as partners, is that still a sole trader?*

Learners: *It changes to a partnership.*

Andy: *Very good.*

Bongy said when introducing new topics, she relates the topic to what the learners covered in previous grades. She also gives learners examples and gives them a chance to provide their own examples to relate to the topic. This is evident in what she said:

"Firstly, I tell 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. Also give them an opportunity to give their own examples that link to the topic being discussed."

Teachers were, however, concerned that because Accounting is introduced in grades 8 and 9 as Financial Literacy in EMS, students come to Grade 10 with limited understanding of the essential knowledge that learners should have grasped in EMS. This is also confirmed by Debby:

"It is very important to know that learners know about the topic because most of these topics in Grade 11 are introduced in Grade 10."

Cindy added that there are skills and knowledge learnt in grades 8 and 9 that are crucial in laying the foundation for further learning in Accounting. She was concerned that learners lacked those skills because

EMS is not taught by Accounting specialists, and it is challenging to consolidate those skills and knowledge in higher grades. This is what Cindy said:

“When you ask them work that was done in Grade 9, you notice that they do not have understanding and they sometimes do not answer. You cannot continue, you have to go back and find a way of explaining it. There is no time in Accounting, but you cannot teach a new topic if they do not have basic knowledge about the topic.”

Teachers mentioned that it was their responsibility to teach the missing background knowledge. Although it was time-consuming, teachers believed that they were obliged to instil those necessary skills by devising strategies to enhance the learning of essential Accounting principles and rules.

4.4 ENHANCING THE DEVELOPMENT OF HIGHER ORDER THINKING SKILLS

This section presents and analyses data on the strategies teachers used to improve learners’ higher-order thinking skills, which are required due to the nature of the discipline of Accounting.

Teachers mentioned that learners often found it difficult to solve unfamiliar problems where they were provided with real-life scenarios. They explained that learners often struggled to apply their financial knowledge in analysing financial problems. Learners encounter challenges in formulating solutions to the financial problems. The teachers believed that learners lacked the critical and analytical skills required to make sense of the financial problems. Cindy pointed out that learners have difficulty in understanding topics and questions that contain problem solving. They experienced difficulties in using their financial knowledge to solve financial problems. She believed that learners lacked the higher-order thinking skills that are vital in decision making when solving problems:

“Their level of understanding of scenarios is a problem because they have to give reasons. They cannot think critically and create solutions to problems.”

Teachers were asked about the process they follow in teaching unfamiliar problem-solving. Andy said he provides learners with various methods to deal with such questions. He allowed learners to select a method they were comfortable with or a method that is easy for them to understand. This is corroborated by what Andy said below:

“I just explain to them that there are such problem-solving questions and explain to them how to solve those problems by giving them different approaches so that they will choose an approach which suits them.”

Bongy explained that she starts by describing the purpose of unfamiliar problem-solving questions. She stressed that it is crucial to explain the process that learners needed to follow when solving problems. Therefore, she provided them with examples. She said that usually, before they start analysing transactions, she prepared a draft indicating items that must be recorded in the financial statements. This is reflected in what she said:

“I first explain to the learners why we need to solve financial problems and how to go about analysing them. I give relevant examples on problems. But they also need to understand how to prepare financial statements to be able to analyse them. I prepare a draft highlighting all things that need to be recorded in the financial statements before we analyse the transaction.”

Teachers knew that they were required to equip learners with the knowledge and reasoning skills they require to make decisions in Accounting. They gave learners practice activities where they were required to solve financial problems. Learners were expected to understand the scenarios by identifying problems, provide solutions and justify their arguments by providing financial figures.

When teachers asked about strategies that they used to teach problem solving, they indicated that they started by teaching the learners to be able to identify the problems on given scenarios. They generally give learners more practice activities to ensure that they get practice in questions that require them to solve problems. Teachers believed that learners should be trained to use their previous knowledge to be able to solve any financial problem. Andy also indicated that he had taught learners to start by looking for the problem in a given scenario. If they struggle to identify the problem, he then helps them with identification of a problem and ask them to provide solutions:

“I start by finding out what the problem is, then I ask the learners to tell me if they see the problem. If they don't see it, I start explaining it to them, if they see it then I start by asking them how they can solve it.”

Cindy, like Andy, indicated that when teaching problem-solving the point of departure is to identify the problem. This is what Cindy said:

“I tell the learners that the starting point is to be able to identify the problem; they will not be able to solve it if they do not know it.”

What Cindy said was evident in her lesson on Control of Working Capital. In this lesson, learners were given a problem on trading stock.

Cindy: *You are provided with the information on financial indicators and figures from the ledger for 2018 and 2019. Please read the instructions.*

Learners: *Comment on the stock turnover rate and the stock holding period for 2019. Quote figures or indicators. Explain why she should be concerned about this. What advice would you give to Mary? Provide ONE point.*

Cindy: *Where do we start?*

Learners: *We need to identify the problem.*

Cindy: *Right, where is the problem?*

Learner: *It is on stock turnover rate.*

Cindy: *What else?*

Learner: *The stock holding period.*

Cindy: *Now go to the information. Look at these ratios. What can you say about it?*

Learner: *Stock turnover rate decreased from 5,6 to 3,6 times*

Cindy: *What else can you say?*

Learner: *Stock holding period increased from 66 days.*

Cindy: *What does this mean? Why should the owner be concerned about these changes?*

The process followed by Cindy in the lesson above demonstrated the knowledge of what may work for the learners or what may hinder their development in understanding problem solving. Cindy also showed a high level of proficiency by helping learners identify the set of data to evaluate in identifying the problem. The knowledge of financial indicators that is involved when commenting on stock turnover is very important. After identifying the problem, learners were expected to provide advice.

Debby made an example of theft in the working environment. She said she started by explaining to the learners how they could solve that problem. This is what she said:

“I start by explaining the problem... If the problem is theft or misconduct in the workplace, I explain to the learners that problem and then try to introduce to them how the business may deal with that kind of situation.”

Bongy indicated that she had taught her learners to look for key concepts in the question to be able to identify the problem before devising strategies or suggesting solutions to the problem. In addition, she believed that there are various methods that could be used to get an answer. This is reflected in what she said:

“I teach the learners that there is more than one way to get an answer, but they have to start by looking for keywords in the question.”

Debby said she gave learners authentic scenarios and allowed them to use their previous knowledge to solve problems. This is confirmed in what she said:

“I present learners with a real-life situation or scenario, problem or incident related to the topic, and ask them to assume a particular role and to draw on their own experience or on prior learning to interpret, analyse and solve problems.”

Debby believed that it became easier for the learners to solve authentic financial problems if they simulated a real-life scenario using their experience and their knowledge of finance.

4.5 ENGAGING LEARNERS IN CLASS DISCUSSIONS

This theme is about the importance of engaging learners in class discussions and how Grade 11 teachers created opportunities for learners to engage in discussions in Accounting.

Teachers believed that it was crucial to allow learners to engage in class discussion, and indicated that they used group work to promote class discussions. They added that after group discussions, they normally created an opportunity to present the solutions in class by explaining the calculations and doing them on the board. During presentations, other groups were required to ask questions. The purpose was to engage the whole class to ask questions for clarity or to support what has been presented to them. Teachers indicated that they encouraged learners to do their work in groups by giving them activities to discuss in class. They also allowed learners to present their solutions in class. This is what Andy said:

“I group them in five. I give them activities to discuss as a group and give each learner two minutes to present in the classroom and allow other groups to ask questions for clarity, and also allow their peers to add more information.”

Cindy added that learners enjoyed working in groups because it was easy to express themselves when they were communicating with each other. She explained how she formed groups in her Accounting classes, and said they enabled learners to help each other. This is what she said:

“I encourage or make use of group work and peer work by allowing them to group themselves. They choose a team leader who will communicate with me if there is a need to do so. 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.”

Cindy believed that when learners did their work in groups, they got an opportunity to share information with their peers.

Teachers were of the opinion that communication is an essential skill needed to interpret and communicate financial information in Accounting. Teachers specified that because learners often struggle in analysing and interpreting financial information, they used oral presentation to enhance growth in learners’ communication and decision-making skills. To equip learners with communication skills, they needed to be given assessment tasks where they would be able to discuss in groups and present their ideas orally. Cindy felt that learners should be given an opportunity to discuss their work in groups to use social and collaborative skills that enable them to interact and make decisions regarding the most correct solutions.

“I use problem-based oral presentations to increase Accounting students’ communication skills. Therefore, for learners to acquire communication and decision-making skills, they require assessment tasks where they do work together to enable them to interact well and appropriately with others.”

Debby insisted that the development of critical skills could be enhanced by creating opportunities for collaborative work where learners are given scenarios and are required to provide solutions to real-life problems. She promoted the use of group work to overcome this challenge. This is reflected in what Debby said:

“If we give learners case studies with problems that need to be solved, they will be able to make decisions in groups by creating solutions to the problems together.”

What teachers said is evident in Debby’s lesson below, where she asked learners to work out the solutions in groups and to prepare for presentations:

- Debby: *Let's look at this problem. On 1 October, Bantu increased his capital by R130 000, while on the same day, Minie decreases her capital so that it should equal that of Bantu.*
- Debby: *In your groups, provide reasons why the partners decided to make their capital contribution equal.*
- Debby: *I want each group to present one reason.*
- Learners: *Yes mam.*

Debby pointed out that her learners know that they do their work in groups led by group leaders. She believed that group work and discussions allowed learners to exchange information spontaneously with their peers. They started with discussions where they shared ideas and then presented their solutions in class. Teachers felt that learners learnt better if they discussed things in groups with their peers.

4.6 INVOLVEMENT OF LEARNERS DURING THE PROCESS OF TEACHING AND LEARNING

This theme presents and analyses data on how and why teachers involve learners during the process of teaching and learning.

Teachers believed that learners should be involved during the process of teaching and learning. Teachers mentioned that they encouraged learners to do their work in groups so that they could help each other. They created spaces for learners to work collaboratively, therefore providing opportunities for learning from each other. They revealed that they wanted their learners to work together so that they could make meaning of the new topic and improve understanding. This is corroborated by the responses below:

“When I am teaching, I want them to sit in groups so that they can explain to each other if others do not understand.” (Andy)

“They are not the same. [Some] are very good, and they understand every calculation. That is why I want [them] to help each other when I am teaching.” (Debby)

Teachers indicated that it is clear sometimes that learners do not understand while they are explaining new content, and they had to think of different strategies to use to help them understand. Teachers said that they used various methods to teach new content. They believed that it was important to ascertain if learners understood new content before moving to another topic. They elucidated that if they discovered that learners did not understand new content, they employed new methods. Teachers added that they involved learners

when teaching. They believed in active participation, where every learner is valued, during the process of teaching and learning. They selected active learners and grouped them with passive learners so that they would be able to help those who have challenges in understanding new content in their groups. This is what Andy said:

“... I keep on explaining, changing from one method to another. I try to identify fast learners who seem to understand me better, and ask them to help those who are struggling or slow learners by grouping them to work as a team so that they will help one another.”

Teachers indicated that when they teach and learners ask questions, they do not provide responses to the questions themselves. Instead, questions are referred to other learners in the class. Andy said that in his class, he allowed all learners an opportunity to answer the questions and to say what they think about the question because learners think differently:

“When they ask questions in class, I do not give them answers. I normally ask other learners to give their answers.”

Cindy added that in her class there are no wrong answers. If some learners struggle to answer the question, she asks other learners to offer their perspectives. She felt it was discouraging and undermining their level of thinking if she did not allow other learners to say something in class:

“Sometimes when teaching we forget that we are teaching all learners. When I teach, I always give them time to think and tell us what they know. I want them to help each other by giving answers, not to give all the answers. They have to talk in class.”

Teachers indicated that allowing learners to provide different solutions to the questions helps other learners to have a variety of solutions. They mentioned that they also learnt from learners' perspectives of the solutions. If learners are given an opportunity to provide answers, they devise their own strategies for solving problems. Bongy mentioned that when learners were doing calculations, some devised easy methods, thereby assisting their peers:

“I ask them to do work in groups to help each other because someone can come up with an easy way of doing calculations which can help other learners.”

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

“There are times where learners do not understand the teacher but when they explain to each other in groups, they understand.”

Teachers explained how they involved learners during the marking of classwork and homework. This is supported by the following statements:

“They take turns to write corrections on the board. They know that I do not do corrections, they must do it as a class on the board. One writes on the board and the others call out answers.” (Debby)

“I do not have time to write corrections on the board because I have to check if they have done homework. I asked them to do corrections on the board while others were giving the answers.”
(Cindy)

What teachers said about marking is evident in Bongy’s lesson below:

- Bongy: *We are marking exercise 5.6. From Noli’s group, who is writing a solution on the board.*
- Learners: *We are coming, mam (one learner is writing on the board).*
- Marker: *Let’s start by calculating depreciation.*
- Marker: *Give me the answer, what to write.*
- Learners: *1 224 000 x 20%.*
- Marker: *(writing the answer on the board). What is the answer, calculate the depreciation?*
- Learners: *244 800.*
- Marker: *(writing the answer on the board) Is that correct? What do we do with this answer?*
- Learners: *Multiply 244 800 by 10/12.*
- Marker: *Why are you multiplying by 10?*
- Learners: *Because the vehicles were sold at the end of December, not in February.*
- Marker: *Yes, that is 10 months.*

The above extract confirmed how providing solutions was a joint responsibility in Accounting classes. Learners were taking turns to write solutions on the board, while other learners were writing corrections individually. In Bongy’s class, learners were marking homework together as a class.

4.7 ASSESSING THE ACCOUNTING KNOWLEDGE AND UNDERSTANDING OF LEARNERS

This section presents findings on how teachers viewed the importance of questioning and what type of questions they asked in Accounting. The section further presents data on the use of practice to consolidate and assess learning.

4.7.1 Using questioning to assess learners' knowledge

Teachers mentioned that they prepare different questions they want to ask while teaching in class. Teachers indicated that there are questions that they ask at the beginning of the lesson, during the lesson and at the end of the lesson. The reason for asking questions at the start of the lesson is to determine what learners know about the new topic and to remind them about the previous lesson. Teachers believed that they cannot continue teaching without checking understanding of previous knowledge. They added that if learners show that they lack understanding of what was learnt in the preceding lesson, they start by explaining what they taught previously before introducing or proceeding with the new lesson. This is evident in what teachers said below:

“Yes, I do plan the questions based on the content that I am going to introduce in class.” (Andy)

“I cannot go to class without questions that I am going to ask before starting a new topic. When planning for the lesson, I also prepare questions that I am going to ask in class.” (Cindy)

Debby added that while preparing for a lesson they also select questions to ask in class and example activities to do in class during the development of the lesson and after the lesson to allow learners' an opportunity to practice what was learnt in class. However, he explained that other questions come up while teaching, depending on whether learners understand the new content. This is what he said:

“Yes, before I go to class I plan what to teach and which activities will be given to the learners in the form of classwork and homework. I do that so that I can be able to see what I want to achieve at the end of the lesson.”

Bongy indicated that she prepares questions based on the topic to be taught in class and also uses questions to assess learners' understanding during and after the lesson presentation. This is confirmed in what she said:

“There are questions that I want to ask when teaching to assess if they have understood the lesson presented to them. I asked them questions during and after the lesson.”

Cindy explained that while preparing content to teach, she also adds work to be administered to learners with the purpose of achieving the aims and objectives of the lesson. She added that she does not prepare all questions because there were questions that she asked randomly depending on how the lesson progressed. Such questions just come up from what she was explaining at that time. This is what she said:

“Yes, before I go to class I plan what to teach and which activities will be given to the learners in the form of classwork and homework. I do that so that I can be able to see what I want to achieve at the end of the lesson, but there are questions that I do not prepare. Others come from the learners. They know that I want them to ask questions when I am teaching.”

Cindy clarified that other questions came from the learners because she normally allowed learners to ask questions.

4.7.2 Types of questions teachers asked during teaching and learning

Teachers spoke about the type questions they normally asked in Accounting. They indicated that the type of question posed during teaching in class depends on the progress of the topic. Teachers indicated that if they are still introducing the topic, they normally ask more lower or middle questions because those questions are based on the understanding of concepts underpinning the topic. When they get towards the end of the topic, they ask more higher-order questions because those questions are focused on the analysis and interpretation of financial statements. After that, all questions were higher because they were analysing the statements. There were problem solving questions in every exercise. This is what Andy said:

“To check understanding of concepts, I ask more low- and middle-order questions, and then, to cover the analysis and interpretation, I ask higher-order questions.”

Cindy added that sometimes it depends on the grade that one is teaching. She explained that in lower grades, she usually asked lower-order questions because learners had not been exposed to advanced content:

“In Grade 11, most questions are in middle order because they are recording and preparing statements in Partnership and Manufacturing and Grade 12 because they are dealing with analysis and interpretation of what they did in other grades, you would ask more higher order questions.”

Bongy believed that she could not ask higher-order questions in lower grades because content does not allow learners to interpret financial information.

“We started with what they did in Grade 10 and the questions were easy. In Grade 11, I asked medium questions because they were only preparing Cash Budget and ledger accounts for Manufacturing. There is no analysis.”

Debby asserted that he asked more middle-order questions in Grade 11 because the curriculum focused on procedural knowledge, where learners are required to prepare and record financial information. He insisted that he only asked higher-order questions when teaching interpretation of financial statements in partnership. This is what he said:

“In Grade 11 we were doing Cash Budget and now we are doing Manufacturing, I asked them more middle-order and higher-order questions because they were analysing the Partnership financial statements.”

4.7.3 Using practice to consolidate and assess learning

Accounting teachers acknowledge the significance of practice work in Accounting. They explained that Accounting is a practical subject like Maths; therefore, they regularly give learners class activities and homework to practise what they have done in class and at home. Teachers believed that these activities assisted in reinforcing learning of new knowledge and were a way to check the learners' level of understanding. Cindy believed that practice activities are part of the lesson and therefore she could not teach without allowing learners an opportunity to practice what she was teaching during the process of teaching and learning:

“I cannot teach without giving them activities while explaining. For example, if I am teaching an Income Statement, I give them an example and an activity to do in class. I have to give them work to do in class to practice this Income Statement. I want to see if they understand it.”

Andy added that in Accounting, learners need to be given more written work because the subject is practical, like Mathematics, and learners learn by doing regular activities:

“To me Accounting is practical, like Maths, it needs more practice. Therefore, learners have to do a lot of work every day to see if they understand.”

Teachers mentioned that in Accounting, understanding of concepts within the topic is imperative for learners to be competent in recording and analysis of financial information. Teachers added that for learners to

develop and acquire basic knowledge and skills like recording in Accounting, rehearsal of such skills is vital. Andy could not proceed to another skill within the topic before learners grasped concepts and recording, which he believed prepared learners for further skills in Accounting.

“I give them activities on multiple choices like matching, choosing the correct answer, and filling in the missing word. This is helping them to practise theory before they start recording. This will make them use it in solving problems.”

In addition to understanding of concepts and procedural skills, Cindy mentioned the importance of developing efficiency and accuracy in mathematical calculations. She emphasised that before they master the skill of recording, they should be able to use different methods in manipulating the figures to use when recording.

“They use different formulas to do calculations. They cannot just record; they need to do calculations and then record the correct amounts. Like when they want to find interest in Capital in Partnership. They do class work or homework every day to give them more practice and to practise different methods to do calculations in Accounting.” (Cindy)

Teachers indicated that in addition to classroom activities, they also gave learners a chance to practice at home. They mentioned that they allow independent practice in the form of homework because that is where learners could do their work on their own without the help of their peers. Andy added that he gave learners activities with the purpose of extending their knowledge. He also gave them homework to practise and consolidate what was learnt in class. This is reflected in what he said:

“Yes, every day after marking the classwork, I give them a task to practise at home... to expand their knowledge... For example, if I am teaching year-end adjustments, I have to give them work to do in class and at home to practise the recording of the year-end adjustment.” (Andy)

Debby further indicated that he gave learners classwork and homework with the purpose of measuring the level of understanding. He said he believed Accounting is a practical subject which needs more practice. This is what he said:

“Yes, after giving them class activities we do corrections and I give them a chance to practise at home by giving them homework. I believe that Accounting as a subject needs more practice.”

Learners have to work in class, at home and every day for them to see whether they understand or not.”

Teachers also indicated that they give learners an opportunity to work independently by giving them homework so that they can practise different methods of calculations. Cindy believed that it is good to give learners an opportunity to practice individually; that is why she gave learners homework and activities to do independently at home:

“Although I give them work to do in groups in class, I also give them more homework to do on their own. Sometimes they have to practice alone. I know that we mark homework together in class the following day.” (Cindy)

In addition to classwork and take-home activities, teachers indicated that learners were given projects, written reports and assignments with the aim of offering them an opportunity to engage with real-life problems. Teachers further stressed that although such tasks were for school-based assessment, they assisted in expanding learners’ Accounting knowledge. This view is supported by Debby and Bongy:

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

“I know that these tasks are for SBA (School Based Assessment), but they learn a lot from them. I want them to do presentations in class.” (Bongy)

All teachers were of the opinion that it is important to give learners work to practise at home in order to work independently without relying on each other and to determine their level of understanding.

4.8 LANGUAGE OF INSTRUCTION AND THE UNIQUE LANGUAGE OF ACCOUNTING

This section presents findings on how the unique language of Accounting hinders learning, and the strategies teachers use to curb these hindrances.

4.8.1 Unique language of Accounting

Teachers were concerned that the unique language of the discipline of Accounting poses serious problems in learning of new concepts. Teachers explained that learners who were not fluent in the language of

instruction often found it challenging to understand the new concepts. Although the language of teaching often hindered the effective learning of Accounting, teachers believed that the unique language of the subject exacerbated the challenges. This is what Andy said:

“Language is a huge problem. That is why they fail to answer open-ended questions. If there is a word that they do not understand, they cannot analyse the questions.”

Challenges posed by the unique disciplinary language had a major consequence on the teaching and learning of the subject. Teachers mentioned that the language of Accounting is unfamiliar, and terminology encountered in the subject is difficult to master. This is confirmed by Cindy, who added that because Accounting is a subject with its own distinguishing language, learners often fail to understand new knowledge due to the difficulty in making sense of the unique concepts of the subject. The situation was worsened by the fact that the language of teaching Accounting was the learners’ second language.

“Accounting has its own vocabulary, which learners must get used to. If they do not understand simple English, it becomes difficult to understand the subject.” (Cindy)

Teachers indicated that in Accounting, learners often struggle to solve financial problem questions because they fail to make sense of questions due to language barriers. Sometimes they fail to interpret the questions if there are unfamiliar words. The problem is with the understanding of questions, which is caused by not understanding the language. Bongy mentioned that if they are required to solve problems and there is a word that they do not understand, then the whole question will be a problem:

“Our learners are learning Accounting in English, and their first language is IsiZulu. It is difficult for them to understand questions where they are asked to solve problems. If there are new words and they do not understand, they fail to solve those problems.”

Teachers added that sometimes learners are asked to solve problems by providing advice. Teachers were concerned that learners frequently struggle to provide sound solutions to the financial problems: although they understood the information provided, they found it challenging to formulate answers because of language limitations in communicating in English. This is what Debby said:

“In most cases they understand questions but they cannot write correct answers in tests and exams. It is difficult to write answers in English.”

Cindy added that learners struggle to communicate in English in class because they were not familiarised with the language in the lower grades. When they come to the higher grades, they find it difficult to formulate solutions to open-ended questions where they have to come up with their answers.

“They lack background. They do not practise to use the language in lower classes. They also do not practise these types of questions at home.”

She added that they normally perform better in application questions where they are required to prepare statements and accounts because it is easy to memorise the formats. The problems start when they are required to solve financial problems by formulating their own solutions based on the problem at hand.

4.8.2 Use of code switching in accessing the language of Accounting

Although teachers gave the impression that they view language as a major problem in interpreting complex concepts, they addressed this problem by engaging in code switching to clarify content and questions. Teachers believed that they were compelled to use the learners’ home language to facilitate the learning of Accounting. Therefore, they code switch in teaching Accounting to overcome the challenge and to encourage learning. This is what Bongy said:

“I always code switch. It helps a lot, especially when I’m introducing new topics. I always explain each word on the topic in English and IsiZulu.”

Cindy indicated that if her learners are struggling to understand when she is explaining new content in English, she switches to isiZulu to encourage participation and help them understand it.

“If I only teach in English, they do not participate. Even if I ask them questions, very few of them give me answers. Because there is too much work to cover in Accounting, it is better to explain in isiZulu.”

Andy added that when doing class work and marking in class, the learners take time to respond because they do not understand the information that is required and sometimes struggle to formulate solutions. Other learners are scared to respond in English. He added that switching to isiZulu saves time and facilitates learning.

“Explaining the instructions and the questions in isiZulu saves time, and they can understand the question. We have to finish marking in one period and give them more work.”

In Andy's class, learners were struggling to comprehend questions. He had to rephrase and repeat the question in isiZulu to help them make sense of the question:

Andy: *In a trading stock, what is a trading stock deficit?*

Learners: *(Murmuring).*

Andy: *Let's say our balance brought down at the end is R20 000 in the Pre-adjustment Trial Balance.*

Learners: *Yes.*

Andy: *Kusuke kwenzenjani uma kuba ne trading stock deficit? [when do we have a trading stock deficit?]. Trading deficit means what? [Yenzeka nini?] [when does it occur?] or how does it occur? [inini lapho sithi sine deficit khona?] When do we say there is a deficit?*

Teachers are sometimes compelled to use the learners' home language to facilitate the learning of Accounting since the language of instruction is a barrier in learning. As a result, teachers had on many occasions switched to learners' mother tongue for further explanation of new concepts. In addition, they used learners' everyday experiences and immediate environment to clarify new knowledge.

4.9 RESOURCES USED BY TEACHERS IN TEACHING ACCOUNTING

This section presents findings on the important resources that teachers use in teaching Accounting.

Teachers were asked if they had enough resources to support the teaching of Accounting in Grade 11. All teachers stated that they had CAPS documents, CAPS prescribed textbooks for their learners, Assessment Guidelines, Annual Teaching Plans and one study guide, which was provided by the Department of Basic Education. This is confirmed in what Andy said:

"We have documents including CAPS documents, ATPs, examination guidelines and programmes of assessment, textbooks for my learners and a study guide (Mind The Gap Study Guides, 2017)."

Although teachers were provided with the teaching and learning materials to implement Accounting curriculum in Grade 11, teachers indicated that they do not have enough textbooks for learners. This is what Cindy and Bongy said:

"I have a big class because Accounting is also taken by Physics learners. Because of the large number of learners in my class textbooks were not enough. I cannot give them homework." (Cindy)

“There are not enough books for all learners in my class. They have to share the books. They can use them for classwork because they share desks but I cannot give them homework every day. They take turns to do homework because they share textbooks.” (Bongy)

Teachers raised concerns that they do not have enough textbooks for learners. As a result, learners were sharing textbooks. They also indicated that giving learners homework every day was a challenge because they were sharing textbooks. Because of that, learners took turns to do homework.

Furthermore, teachers asserted that learners do not have calculators and this affects teaching and learning as it takes time for them to do calculations. This is evident in what Debby said:

“Resources such as textbooks, calculators were not enough. Learners had to share calculators, which became a challenge when they are given homework. They have to wait for others to do calculations.”

In addition, teachers expressed concern that some prescribed textbooks are outdated and do not have enough information on the changes in the Accounting curriculum. They further stated that textbooks do not have enough activities. Teachers found it difficult to give learners practice because most textbooks do not have good activities. They added that other textbooks do not have enough information to use when introducing new topics. As a result, they use their own textbooks. Bongy highlighted the fact that books are outdated and torn:

“My prescribed textbook is still showing old pictures to explain new content, these are outdated. It is sometimes misleading my learners.”

Andy confirmed that her prescribed textbook does not have sufficient information on new topics, especially on challenging topics:

“I used to have problems with Reconciliations; there is not enough content in the book that I can use to explain this section to learners. This topic is not easy to teach and learners take time to understand it.”

Bongy added that most prescribed books do not have sufficient activities. As a result, it is difficult to allow learners to practise and review what they had been doing in class through homework:

“Textbooks do not have enough activities for classwork and homework. If they do not understand and even if you want them to do more work, there are very few activities in their book. I ended up using previous years’ exam papers”.

No matter how good teachers and learners may be, the lack of physical resources hinders successful implementation of CAPS in Accounting.

Teachers indicated that some learners do not do their homework because of a shortage of textbooks and calculators. Andy explained that he ended up giving them more time to complete it. Consequently, he does not complete the syllabus on time. He pointed out that to overcome this challenge he gave learners activities to be done in class under his supervision. This is confirmed by what he said:

“When learners are given homework, some of them sometimes do not bother themselves to do it, and that forces me to give them more time to do it before we mark it in class, and that is time consuming, which leads to delays in finishing the topic. To deal with this problem I eliminate homework and give them more classwork to do under my supervision in order to make sure that each and every learner writes his or her own work correctly.” (Andy)

Teachers further complained that although the shortage of textbooks is a challenge, the home background of learners added to the challenges of learners not doing work at home. Bongy added that most learners come from granny-headed families and when they get back from school, they are expected to do household chores.

“A number of our learners are staying with their grandparents and they are expected to clean and cook, and there is no time for doing homework.”

Teachers indicated that the shortage of resources like textbooks and calculators hindered the process of teaching and learning in such a way that they could not finish the intended curriculum within a stipulated period. They also indicated that they could not achieve the intended curriculum objectives, which led to learners failing the subject.

4.10. CONCLUSION

This chapter presents data derived from the interviews and lesson observations held with four Accounting teachers in four secondary schools in Ugu District. Findings revealed that it is important for teachers to comprehend learners’ prior knowledge before introducing a new topic. Teachers should promote learners’ critical thinking skills, with the purpose of enabling them to tackle unfamiliar problem-solving questions.

Teachers indicated that they involve learners in class discussion so as to promote communication skills and boost self-confidence. They also engage learners in the process of teaching and learning in order to enhance their content knowledge. Teachers saw a need for assessment in order to understand learners' knowledge of Accounting. Comprehending the language employed in teaching and learning of Accounting and the availability of resources employed in teaching and learning processes were identified as the main themes in this study.

In the next chapter the researcher will discuss the findings of this study.

CHAPTER FIVE

DISCUSSION OF FINDINGS

5.1. INTRODUCTION

The main purpose of this study was to explore teachers' proficiency in teaching Financial Accounting in Grade 11 FET phase in four secondary schools in Ugu District. The previous chapter presented findings on teachers' proficiency in teaching Financial Accounting topics in Grade 11. In this chapter, a discussion of findings that emerged from interviews and lesson observations will be presented. In this study, the local and international literature from previous studies, as well as the theoretical framework, will be employed to support and enhance the discussion of findings. The key findings will be discussed under the following seven major themes: teachers' understanding of learners' previous knowledge; enhancing the development of higher-order thinking skills; engaging learners in class discussions; involvement of the learners during the process of teaching and learning; assessing the Accounting knowledge and understanding of learners; language of instruction and unique language of Accounting; and resources used by teachers in teaching Accounting.

5.2. TEACHERS' UNDERSTANDING OF LEARNERS' PRIOR KNOWLEDGE

Accounting proficiency for knowing and using the curriculum in teaching requires a teacher 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 believed that using learners' previous knowledge to introduce new topics was crucial in Accounting. They know that every learner brings his or her own previous experience of conceptual understanding, skills and beliefs into an Accounting classroom (Hattan, 2019; Hattan, & Alexander, 2020). Therefore, when they are presented with problems or new information, their prior knowledge and experience influence their thinking (Djanette, & Fouad, 2014; Hattan, 2019; Kurlaender & Howell, 2012). Teachers acknowledged that learners come to Grade 11 with previous knowledge and experience from preceding grades. Therefore, each lesson should give learners an opportunity to grow their Accounting knowledge through a variety of learning tasks and the use of different teaching strategies (Myers, 2016; Ngwenya, 2016).

According to Hattan (2019), a teacher should create learning opportunities for learners to understand Accounting new knowledge by building a bridge between previous understanding and new Accounting material. The teachers were aware of the learners' level of understanding and they planned instruction to increase their Accounting knowledge. This concurs with Ball, Thames and Phelps (2008), who reiterate that

teachers need to know the topics they are required to teach and the required previous knowledge needed in the teaching of subsequent topics. Teachers' knowledge of the curriculum and the previous knowledge that learners bring to Grade 11 was evident in the strategies they used in introducing new knowledge. Teachers believed in beginning their lessons with the known, and proceeded to the unknown by relating what learners know with new knowledge. Therefore, they often commenced by assessing learners' previous knowledge of the new topic. They indicated that they started by asking questions based on prior knowledge related to the new topic. If they noticed that learners did not understand previous knowledge, they give further explanation. This is in line with Moodley (2013), who asserts that a teacher needs to know how a particular concept fits into a student's learning trajectory.

Teachers believed in assessing learners' prior knowledge in the new topic by administering baseline assessments in the form of short, informal class tests and class activities. Barton et al. (2014) and Brown et al. (2013) assert that the assessment process at the beginning of the lesson is about gauging the effectiveness of both teaching and learning in the previous lesson. This is vital in preparing for the introduction of new content in the classroom. Accounting teachers must know whether their teaching can yield intended learning goals through the execution of baseline assessments prior to teaching of new content in the classroom (Brown et al., 2013; Carl, 2015; & Dreyer, 2014). These tests assist in identifying gaps in previous knowledge that learners need to learn new content. This finding is supported by Hattan and Alexander (2020), who state that assessing learners' previous knowledge allows a teacher to measure how much learners know about the content. Teachers further elucidated the importance of previous knowledge in Accounting by emphasising that Accounting is hierarchical in nature. According to Ngwenya and Arek-Bawa (2019), some topics cannot be taught without first teaching other topics due to sequencing of knowledge. They added that some topics build on each other across the grades and within the grade. Consequently, teachers employed various strategies to determine what learners know before teaching new topics.

Findings revealed that they start by asking questions based on prior knowledge related to the new topic. Teachers were, however, concerned that because Accounting is introduced in grades 8 and 9 as Financial Literacy in EMS, learners come to grade 10 with limited understanding of essential knowledge they should have grasped in EMS. However, teachers noted that occasionally learners lack understanding of previous knowledge. This finding is supported by Letshwene (2014) and Schreuder (2014), who state that learners normally come to the FET phase not sufficiently equipped to do Accounting. The financial literacy part is taught in the GET phase in EMS, with the purpose of laying a good foundation for further learning of Accounting, particularly in the FET phase. However, teachers raised concerns that learners often come to the FET phase without adequate basic knowledge of Accounting concepts. One of the teachers added that there

are skills and knowledge that are learnt in grades 8 and 9 that are crucial in laying the foundation for further learning in Accounting (Evans, 2010; Ngwenya, 2013; Schreuder, 2014). Findings revealed that learners are not equipped with adequate knowledge to prepare them for study in Accounting in preceding grades. This is exacerbated by the fact that EMS is taught by teachers who are not Accounting specialists. Hence, learners lack adequate background knowledge needed to learn further Accounting in the FET phase. This is supported by Letshwene (2014), who complained that since three subjects are combined in EMS, there is little exposure to Accounting because teachers focus on Economics while others emphasise Business Studies when teaching.

It is necessary for Accounting teachers to overcome this challenge in order to lay a strong foundation for a new content, particularly in the FET phase, even though it is time consuming to teach what was supposed to be taught in previous grades or to replicate what was taught previously. This finding is supported by the Department of Basic Education (2011) and Letshwene (2014), who state that the financial literacy part that is taught in the EMS is regarded as fundamental in teaching and learning of Accounting in the FET phase as it gives learners the basic understanding and skills that are necessary for effective teaching and learning of Accounting in the FET phase. Although it was time consuming, teachers believed that they were obliged to instil those skills by devising strategies to enhance the learning of essential Accounting principles and rules. Teachers said that, as a result, they overcame that challenge by giving further explanation on previous knowledge before introducing a new topic. Therefore, assessing prior knowledge assists in determining the content gaps in prior knowledge needed to learn new knowledge. It also assists in identifying learners who are struggling with understanding Accounting concepts (Hattan, 2019; Hattan & Alexander, 2020). Teachers should be mindful of their teaching proficiency as it can assist them in effective teaching of Accounting, knowing that the aim is to begin a lesson with the known and proceed to the unknown by relating what learners know with new knowledge.

In addition, teachers noted that assessing prior knowledge of what learners know before introducing a new topic helps them to plan lessons properly and select appropriate teaching strategies. This finding is supported by Ngwenya (2016), who stated that Accounting teachers' competencies can be developed by adopting alternative teaching tactics. The changed Accounting curriculum inspires teachers to practice dynamic teaching approaches, teaching critical thinking skills, which help learners solve problems better (Kwarteng, 2013). This is supported by Jenead (2016), who established that in the CAPS curriculum, teachers have an opportunity to choose teaching approaches they feel comfortable with as they are guided on what to teach and when to teach but there are non-teaching strategies prescribed. This suggests that teachers need to transform teaching and assessment practices so as to develop their proficiency.

5.3 ENHANCING THE DEVELOPMENT OF HIGHER-ORDER THINKING SKILLS

Ngwenya (2016) asserts that Accounting focuses on the analysis and interpretation of financial information. This necessitates learners to be equipped with analytical and critical thinking skills that they need to solve financial problems and to make an informed decision. In this study, teachers were concerned that learners lacked the critical and analytical skills required to make sense of financial problems. Teachers indicated that learners often find it difficult to solve unfamiliar problems where they are provided with real-life scenarios. They explained that learners frequently struggle to apply their financial knowledge in analysing financial problems. Hine and Thai (2019) state that teaching Accounting well requires justifying financial claims through logically deduced connections among financial ideas. However, learners often discuss financial information using vague explanations or terms that have an informal meaning different from their financial meaning (Tyler, 2013; Ward, 2019). Ball et al. (2008) emphasise that it is the responsibility of the teacher to identify when learners make vague explanations and assist them in learning relevant financial concepts.

In Accounting, formal justification of advice when solving financial problems requires basing arguments on a logical sequence of statements, supported by figures (Erasmus & Fourie, 2018; Ngwenya, 2016). Therefore, it is imperative for learners to be equipped with critical and problem-solving skills in the classroom to prepare them for further learning in Accounting. Msomi (2015) concurs that unstructured financial problems in the Accounting question papers requires learners' analytical skills and to justify their answers and give good financial advice. Learners are expected to assume a particular role and to draw on their own knowledge to interpret, analyse and solve problems (Pereira & Sithole, 2020; Alhassan, Abukari & Samari, 2018). When given scenarios, the learners must be able to use Accounting knowledge to identify and solve an unfamiliar problem. Subsequently, learners are required to inspect specific figures or other information in the question, identify the problem, quote the information that helps in arriving at the conclusion, and offer valid solutions to the problem (Awayigo, Onumah & Tsamenyi, 2010; Erasmus & Fourie, 2018). According to Ngwenya (2012), the CAPS Accounting curriculum focuses on interpretation of financial information and it places emphasis on equipping learners with analytical and critical thinking skills. Teachers pointed out that learners have difficulty in understanding topics and questions that contain problem-solving. They believed that learners lack higher-order thinking skills that are vital in decision making when solving problems. Their level of understanding of scenarios is a problem because they have to justify or give reasons for their answers. Many cannot think critically and create solutions to problems.

Shulman (1986) is of the belief that teachers should have a thorough understanding of the subject content that is necessary to be learnt in order to appropriately assist learners in grasping the new content. This was evident where teachers knew that they were required to equip learners with the knowledge and reasoning skills they require to make decisions in Accounting. To overcome this challenge, teachers pointed out that

they used various teaching strategies to equip learners with the critical skills they need to solve financial problems and to do challenging calculations. They gave learners practice activities where they were required to solve financial problems. According to Kwarteng (2013), critical thinking skills, which enable students to tackle problem-solving questions, should be taught by Accounting teachers. Learners were expected to understand the scenarios by identifying problems, offer solutions and justify their arguments by providing financial figures. This finding conforms with Kutluk et al. (2015), who assert that theory should be incorporated with real-life scenarios in Accounting. Teachers explained to the learners that there are such kinds of questions and provided learners with various methods to deal with such questions.

The changed Accounting curriculum encourages teachers to employ active teaching strategies to teach skills of critical thinking which will allow learners to be able to solve problems (Ngwenya, 2016). Teachers allowed learners to select a method that they are comfortable with or a method that is easy for them to understand. Furthermore, teachers explained that they started by teaching the learners to be able to identify the problem on given scenarios. They normally give learners more practice activities to give them an opportunity to engage with financial problems. Teachers believed that exposure to unfamiliar and unstructured problems, where learners were able to use their experience and understanding of previous knowledge, would assist in solving any financial information (Hattan & Alexander, 2018). In addition, they were of the opinion that it would be easier for learners to solve authentic financial problems if they simulate the real-life scenario using their experience (Letshwene, 2014; Ngubeni, 2009). Another strategy they used while assisting learners with problem-solving strategies was to teach them to look for key concepts in the question to be able to identify the problem before devising strategies or suggesting solutions to the problem.

Subject content in any discipline is intended to promote valuable knowledge to the learners for use in their daily living (Berkvens et al., 2014; Johnson & Van Wyk, 2016; Mohr & Fourie, 2014). Despite the challenges mentioned by teachers, they have no other alternative but to try to equip learners with analytical and problem-solving skills as it is required in the CAPS curriculum.

5.4. ENGAGING LEARNERS IN CLASS DISCUSSIONS

Teachers believed that it was crucial to allow learners to engage in class discussion. Findings revealed that they used group work to promote class discussions. Teachers noted that they allow learners to group themselves. This finding is supported by Fantuzzo et al. (2012), who proclaim that fair grouping could cater for learners' interests based on willingness to choose a particular subject's grouping. Hence, teachers were obliged to support the learners through the use of group discussions. Teachers also indicated that learners chose a team leader to communicate with the teachers if there was a need to do so. They added that, after group discussions, they created an opportunity for presentation of the solutions in class by explaining or

doing the calculation on the board. During presentations, some of the groups were required to ask questions, with the purpose of engaging the whole class to ask questions for clarity or to support what has been presented to them. This finding is supported by Eskola (2011), who argued that, by working in groups, Accounting learners foster greater participation, self-confidence and communication skills. Teachers indicated that they encouraged learners to do their work in groups by giving them activities to discuss in class. They also allowed learners to present their solutions in class with the purpose of building their self-confidence and promoting communication skills. Teachers felt that when students work together and interact with their peers, they can explain and discuss each other's responses and this increases learners' understanding and critical thinking skills (Lumumba-Kasongo, 2017).

Zraa et al. (2011) view group work and class discussion as teaching tactics that encourage interactive learning in Accounting. Through class discussions and group work, teachers and learners construct new knowledge through social interactions to enhance teaching and learning (Mathias, 2014; Nouri, 2016). Teachers believed that this method of teaching helps them focus on learning. They added that learners enjoy working in groups because it is easy to express themselves when they are communicating with each other and they get an opportunity to share information with their peers (Ayeni, 2011; Barac & Du Plessis, 2014; Myers, 2016). Teachers insisted that the development of critical skills can be enhanced by creating opportunities for collaborative work where learners are given scenarios and are required to provide solutions to real-life problems. What they said was also evident in their lessons, where learners were doing work in groups and discussions led by group leaders. This allowed learners to exchange information spontaneously with their peers (Davidson & Major, 2014; Edwards & Nuttall, 2016). Teachers alluded that learners lack analytical skills, and promoted the use of group work to overcome this challenge.

Findings revealed that teachers believed that communication is an essential skill needed to interpret and communicate financial information in Accounting. They specified that, because learners often struggle to analyse and interpret financial information, they used oral presentation to enhance growth in learners' communication and decision-making skills. This conforms with Hallam and Ireson (2015), who note that more attention needs to be given to critical thinking, problem solving and decision-making skills because Accounting graduates have been reported to be unable to apply their Accounting knowledge to analyse situations and reach reasoned conclusions. Teachers suggested that, in order to equip learners with communication skills, they need to be given assessment tasks where they will be able to discuss in groups and present their ideas orally. They felt that learners should be given an opportunity to discuss their work in groups to use social and collaborative skills that enable them to interact, and make decisions about the most correct solutions. This finding is in line with Dull and Kennedy (2008), who identify teamwork as the most important skill valued by the employers. Teachers felt that learners learn better if they discuss in groups with

their peers. Department of Education (2011); Hallam and Ireson (2015) articulated that effective teaching and learning goes hand in hand with grouping of learners according to their performance. Literature denotes grouping as a method of teaching and learning that is more sensitive to how learners perform in understanding the subject (Eskola, 2011; Zraa et al., 2011; Hallam & Ireson, 2015).

5.5. INVOLVEMENT OF LEARNERS DURING THE PROCESS OF TEACHING AND LEARNING

According to Shulman (1986), a teacher requires not only knowledge of the 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). In this study, 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. They created spaces for learners to work collaboratively, consequently providing opportunities for learning from each other. Findings revealed that teachers want their learners to work together so that they can make meaning of the new topic and improve understanding. This finding is supported by Fomunyam (2014) and Khoza (2015) who advocate that collaboration nurtures quality academic achievement and strong humanity among scholastic communities in institutions of learning.

Teachers indicated that they used various methods to involve learners in the transmission of Accounting knowledge. Teachers alluded that sometimes learners do not understand when they explain new content and they had to think of different strategies to help them understand. They ask learners who understand to explain to other learners. This is supported by literature, which argues that teachers should comprehend that learners are not the same. Consequently, they do not absorb content knowledge using the same pace and same learning strategy (Ambrose, 2013; Fantuzzo et al., 2012; Nouri, 2016). To overcome this challenge, they explained that if they discovered that learners did not understand new content, they employed new methods. Teachers added that they also involved learners when teaching. They believed that it is important to ascertain if learners understand new content before moving to another topic. They elucidated that if they discovered that learners did not understand new content, they employed new methods. Teachers added that they also involved learners when teaching. They believed in active participation, where every learner is valued during the process of teaching and learning. Therefore, they involved learners by selecting active learners and grouped them with passive learners so that they would be able to help those who had challenges in understanding new content in their groups. Findings revealed that teachers know that there are geniuses (high performers) and slow learners (struggling ones) in the same grade and class. Hence, these learners

need to be grouped according to their capacity of learning, and require various teaching strategies (Wong et al., 2013; Hallam & Ireson, 2016).

Findings revealed that teachers agreed that good classroom interaction with the learners in Accounting enhances quality teaching and learning. Phan (2018) concurs that it is very important to involve learners in classroom activities so they can ask questions and explore more knowledge. Teachers indicated that often, when they teach and learners ask questions, they do not answer those questions. Instead, questions are referred back to other learners in class. They give all learners an opportunity to say what they think about the question because learners think differently. This is supported by Beeks (2006), who noted that vigorous involvement of learners in the teaching and learning process enables deeper understanding of knowledge. Teachers added that in their classes there are no wrong answers. If some learners struggle to answer the question, they ask other learners to provide their opinion. Teachers felt that it is discouraging and undermining of an individual's level of thinking if they do not allow other learners to say something in class. Teachers indicated that allowing learners to provide different solutions to the questions helps other learners to have a variety of solutions. They mentioned that they also learn from learners' perspectives of the solutions. If learners are given an opportunity to provide answers, they devise their own strategies for solving problems.

In collaborative learning, learners are encouraged to take on an 'active' rather than 'passive' orientation to learning as they are responsible for developing communal knowledge. This helps learners to see things from multiple perspectives, use logic to defend their positions, and improve their critical thinking and communication skills. Motivating learners to do their work in groups forces them to discuss issues and consider each other's perspectives. When learners construct knowledge together, they come to agree on how to go about assessment tasks. In this study, teachers use different strategies to encourage learners to do their work in groups. Teachers saw Accounting as a subject that required learners to work as a group to share different methods of doing calculations. Ngwenya (2012) stated that Accounting is a discipline that requires consistent practice, due to its practical nature. Accounting is one of those subjects that encourages learners to participate in class in order to have good knowledge (Barac & Du Plessis, 2014; Erasmus & Fourie, 2018; Myers, 2016). One of the teachers mentioned that when learners were doing calculations, some formulated easy methods, thereby helping each other. They added that they encouraged learners to do challenging calculations together to help each other. Teachers explained how they involved learners during the marking of classwork and homework. They also indicated how providing solutions was a joint responsibility in Accounting classes. Some learners were taking turns to write solutions on the board, while others were writing corrections individually. In another Accounting class, learners were marking homework together as

a class. Teachers do all this with the purpose of enhancing learner involvement in teaching and learning of Accounting.

5.6. ASSESSING THE ACCOUNTING KNOWLEDGE AND UNDERSTANDING OF LEARNERS

Assessing the Accounting knowledge of learners is an integral component of teaching and learning in Accounting. During the process of teaching and learning, teachers must display an Accounting proficiency that enables them to assess or evaluate learners' Accounting understanding (Taras, 2018). Such assessment is crucial, not only for diagnosing learners' mistakes, but also in establishing where learners are for purposes of planning lessons and developing activities to use in class (Taras, 2018; Tyler, 2013). According to Schiro (2013), assessment has to be done for quality teaching and learning; it is vital for effective teaching and learning. In the CAPS curriculum, guidelines are clear about what should be assessed and how it should be assessed. Questioning is the key means by which teachers find out what pupils already know, identify gaps in their knowledge and understanding, and scaffold the development of their understanding to enable them to close the gap between what they currently know and the learning goals. Teachers mentioned that they prepared different questions that they wanted to ask while teaching in class. Andersson and Palm (2017) regard questioning as the crucial method by which teachers determine what learners already know, recognise gaps in knowledge and understanding.

Andersson and Palm (2017) assert that in order to cater for different learners and teaching situations, different types of questions are required. One approach to effective questioning takes into consideration the developmental stage of the learner and the learning objectives best suited for that stage. Teachers indicated that there were questions that they ask at the different stages of the lesson. Teachers believed that they cannot continue teaching without determining learners' understanding of previous knowledge. As a result, when preparing lessons, they add questions that they ask at the beginning of the lesson. They added that if learners show that they lack understanding of what was learnt in the preceding lesson, they start by explaining what they taught previously before introducing or proceeding with the new lesson. Although teachers prepare questions, they indicated that there are questions that they ask depending on how the lesson progresses. This finding concurs with Ngwenya (2019) who found that Accounting teachers believed in assessing learners continuously, hence there are questions that they ask randomly in class while teaching. Beets (2012) elucidated that the role of assessment shifted from being dominated by mainly examinations and tests at the end of school terms to more emphasis on continuous classroom assessment. This means that assessment is now seen as developmental and a fundamental part of teaching and learning.

Teachers explained that the reasons for employing baseline assessment at the beginning of the lesson is to find out what learners know about the new topic and to remind them about what they have learnt in the previous lesson. They are of the opinion that they cannot start teaching new content without checking learners' understanding of prior knowledge. The Department of Education (2008) views assessment as the process of collecting and interpreting evidence to determine the learners' progress and to make a judgement about their performance. In order to determine learners' progress, ongoing assessment should be provided. This will also enhance learning and teaching proficiency. Teachers added that, while preparing for a lesson, they would select classwork, homework activities and questions that would be employed in class.

In addition, teachers also prepare questions to ask in class and example activities to do in class during the development of the lesson. During the process of teaching and learning, learners are allowed an opportunity to ask questions and provide feedback to their peers. Therefore, questions often come from the learners. At the end of the lesson, the teachers give learners homework activities to allow them an opportunity to practice what they have learnt in class. CAPS was implemented in January 2012, starting from Grade 10 in the FET phase, and provided a new framework for assessment in South African schools. Ngwenya (2012) states that CAPS provides further guidance on the assessment of each subject and emphasises that the assessment tasks should be carefully designed to cover the content and skills of the subject in the topic. This suggests that assessment must focus on the skills and content in the topics.

The CAPS for Accounting provides further guidance on the assessment. Ngwenya (2012) emphasises that the assessment tasks should be carefully designed to cover the content and the skills of the subject in the topic. This suggests that assessment must focus on the skills and content in the topics. Literature reveals that the assessment process serves as the central feature of teaching and learning as this gives a clear sign that the intended curriculum is effectively being put into practice as planned (Andersson & Palm, 2017; Brown & Harris, 2014). Teachers are influenced by their proficiency in being able to ask questions or to set quality assessment tasks that assist in the attainment of the intended curriculum (Brown & Harris, 2014). Findings revealed that the type of questions that teachers normally asked when teaching in class depends on how the topic progresses. Teachers ask more lower-order questions if they are still introducing a lesson to assess learners' prior knowledge and assess their understanding of introductory knowledge. Their argument is that learners are not exposed to advanced content at the beginning of the lesson. As a result, they could not ask higher-order questions. They added that they start to ask lower- or middle-order questions during the development of the lesson. However, some of the teachers indicated that if they are near the end of the topic, they ask more higher-order questions because these focus on the analysis and interpretation of financial statements.

After that, all questions were higher order because they were analysing the statements. This was evident in the questions they asked towards the end of the topic; they were higher-order questions as they were dealing with analysis and interpretation of the financial statements of a partnership business. Problem-solving questions were included in all activities. This shows that teachers are aware of Bloom's Taxonomy as they engaged learners in different levels of thinking. Besides using the level of topic in determining the type of questions to ask, Grade 11 Accounting teachers also indicated that the level of thinking embedded in the questions they ask when teaching depends on the grade that one is teaching. One of the teachers explained that in lower grades, she usually asked lower-order questions because these learners were not exposed to advanced content. She added that she asked more middle-order questions in Grade 11 because the curriculum focused on procedural knowledge, where learners are required to prepare and record financial information. She stressed that she only asked higher-order questions when teaching interpretation of financial statements where learners are required to use their critical thinking skills. Lemons and Lemons (2013) state that even in lower grades, where learners are still introduced to the subject, one can use an escalation approach and ask progressively complex follow-up questions to promptly engage and challenge learners to think critically. Teachers often depend heavily on recall-based questions that fail to arouse profound thinking. If teachers rely heavily on lower-order questions, it can result in learner disengagement during the class.

According to Ngwenya (2012), Accounting is a subject that requires continuous practice, owing to its practical nature. This means that recurrent exposure to Accounting activities is crucial for learners to practise and develop competent skills. This is in line with Jones (2009) and Ngwenya (2014), who emphasise the development of skills through constant practice. Assessment is categorised into three levels: formative (assessment for learning), summative (assessment of learning), and peer (assessment as learning). Khoza (2015); Dreyer (2014); Hoadley and Jansen (2013) describe formative assessment as informal activity that relates to the learning process. Formative assessment is an informal activity given to the learners as another way of exposing them to the subject content. Teachers should draw on their teaching proficiency in order to decide what to assess and how to assess it. All formative assessment is aimed at improving learners' understanding and performance in the Accounting curriculum (DoE, 2011; Mbatha, 2016). This is in line with the finding in this study, where Accounting teachers viewed daily written work as a key component of assessment which was used to consolidate learning and ascertain understanding. Accounting teachers believe that Accounting is a practical subject like Maths. Therefore, they used different forms of written work to assist learners in mastering important skills because teachers believed that learning in Accounting occurred largely by regular practice. Hence, they try to enhance learners' knowledge by frequently giving them class activities and homework to practise what they have done in class and at home. Teachers anticipated that these activities helped in reinforcing learning of new knowledge and checking

learners' level of understanding (Dreyer, 2014; Hoadley & Jansen, 2013). They also believed that practice exercises are part of the lesson and therefore they could not teach without allowing learners an opportunity to rehearse what they have learnt during the process of teaching and learning.

In Accounting, understanding of concepts within the topic is imperative for learners to be competent in recording and analysis of financial information (Mlaba, 2017; Ngwenya, 2012). Thus, for the learners to develop and to acquire basic knowledge and skills like recording in Accounting, a practice of such skills is essential. Teachers emphasised that before learners master the skill of recording, they should be able to use different methods to manipulate the figures they use when recording. Learners were therefore given an opportunity to work independently by giving them homework so that they can practise different methods of calculation. The aim was to allow learners an opportunity to practise individually and independently at home. Teachers elucidate that in addition to classwork and homework activities, learners were provided with an opportunity to engage with real-life problems by giving them projects, written reports and assignments. Such tasks were for school-based assessment, which is a summative assessment task; however, teachers indicated that they helped in enlarging learners' Accounting knowledge.

5.7 LANGUAGE OF INSTRUCTION AND THE UNIQUE LANGUAGE OF ACCOUNTING

In this study, language has been identified as one of the major challenges that teachers have experienced in teaching and learning of Accounting. This is because Accounting has its own unique language, hence teachers and learners are required to have a good understanding of the language used in Accounting and the language of instruction. Teachers were concerned that the unique language of the discipline of Accounting poses serious problems in learning of new concepts. According to Kwarteng (2013), Accounting is one of the subjects that require teachers and learners to have a common comprehension of the vocabulary employed in the Accounting field and a language of command because it possesses peculiar concepts. Literature denotes that many schools use the second language as a medium of instruction in teaching and learning in the classroom. Moreover, it also revealed that learners who were taught a new language before understanding their mother tongue have challenges expressing their ideas and concepts in unfamiliar language, and have less confidence (Milroy, 2014; Igbojinwaekwu & Dorgu, 2015; Umar, 2018). Teachers elucidated that learners who were not fluent in English, the medium of instruction, often found it difficult to understand the new concepts. Although the language of teaching hindered effective learning of Accounting, teachers believed that the unique language of the subject intensified the challenges. This is supported by Ngwenya (2013) who notes that the majority of the South African teachers work in classrooms where English is not the first language of either the teachers or the learners, but is officially the medium of

instruction in teaching and learning. In this study, teachers mentioned that it is difficult for the learners to master the concepts used in the Accounting subjects.

Language plays a significant role in teaching and learning of Accounting; this suggests that Accounting teachers must teach Accounting terminology to assist learners to understand new knowledge and to make sense of the unique concepts of the subject. Findings revealed that the majority of the learners fail Accounting because they found it challenging to comprehend financial problems due to language employed in the discipline. This necessitates that Accounting teachers develop the use of Accounting language in order to improve learners' understanding of Accounting terminology and principles (Umar, 2018). Findings revealed that in Accounting, learners often struggle to solve financial problems questions because they fail to make sense of questions due to language barriers. Sometimes they fail to interpret the questions if there are unfamiliar words. The problem is with the understanding of questions, which is caused by not understanding the language. Poor comprehension skills and language barriers cause candidates to find it challenging to comprehend and address the requirements of questions adequately; this was one of the factors identified in the 2018 diagnostic report. Hence, it is imperative for Accounting learners to be fully equipped with content knowledge and communication skills for the financial world (Mustafa, 2011). Prospective employers' main concern is that Accounting graduates are not well equipped when it comes to reading, writing, speaking and listening (Hartle et al., 2011). Pereira and Sithole (2020) suggest that accountants with interpersonal skills, intellectual skills and strong communication skills are needed to communicate with peers, clients and the general public.

According to Umalusi (2009), questions were poorly answered by the learners where they had to give more details and where they were expected to justify their answers. Teachers explained that learners often found it difficult to formulate answers because they lack understanding of Accounting concepts. Learners who do not speak English as their home language experience a challenge in understanding the subject. This language barrier is also experienced in other subjects such as Economics, Science and Mathematics, which also have unique language (Mkwinda-Nyasulu, 2013; Taylor, 2013; Umar, 2018). Hence, language is the key to communication in the teaching of subjects where concepts are conveyed in English. Even in the subject English, language is a challenge for many learners who cannot read, write and speak this language. This challenge has also been experienced by Accounting teachers. They indicated that learners were lost when new content was introduced in class, and therefore the teachers code switch to overcome this challenge. Teachers reviewed for this study explained that they code switch when teaching Accounting to clarify the instructions, concepts and transactions in the language that the learners understand better, which is IsiZulu. Perez and Alieto (2018) state that the school does not disconnect learners from their mother tongue, but is reinforced by the home, and the home is assisted as regards to the learning of mother tongue by the school.

Teachers contend that code switching to the mother tongue was the easiest and best strategy in overcoming the challenge of the language barrier in the teaching and learning of Accounting. Teachers felt that they were compelled to use the learners' home language to facilitate the learning of Accounting.

Even though teachers thought that using the home language was the best solution for effective teaching and learning, the literature reveals that they face challenges when they do this (Mahlasela, 2012; Umar 2018). Challenges such as a lack of training of teachers to employ the mother tongue in teaching to enable them to learn how to support learners' development to achieve their personal goals. They cannot explain the discipline terminologies and concepts in their mother tongue (Umar, 2018). Another challenge denoted by the literature is that textbooks are not written in mother tongue, and teachers have the responsibility to translate content to the home language to enhance learners' understanding. A lack of support from parents, because they felt that mother tongue is used by the poor people, is also indicated in the literature as one of the challenges experienced by teachers when code switch to mother tongue in the process of teaching and learning.

The literature revealed that parents have a negative attitude towards the employment of home language, and wondered why their children should be taught in their mother tongue instead of a national or international language that would improve their earning opportunities and enhance their socio-economic status (Begi, 2014; UNESCO, 2011). Reading is the most significant empowering skill that learners need in order to learn and succeed in their education. This suggests that teachers should encourage learners to read transactions with understanding during the process of teaching and learning. They must also give learners an opportunity to read the Accounting concepts and their meanings in the textbooks to enhance learners' understanding of the language of Accounting as well as acquire communication skills. This finding is supported by Lartec and Jane (2015), who state that the lack of adequate vocabulary can be addressed through engaging learners in reading.

5.8 RESOURCES USED BY TEACHERS IN TEACHING ACCOUNTING

Literature shows that teachers regard textbooks as one of the substantial resources that they require to deliver content efficiently as they offer them teaching strategies and assessment tasks (Chirwa & Naidoo, 2016; Freatat & Smadi, 2014; Ngwenya & Are-Bawa, 2019; Tarmana & Kuran, 2015). In this study, findings revealed that all teachers have CAPS documents, CAPS prescribed textbooks, Assessment Guidelines, Annual Teaching Plans and one study guide, which was provided by the Department of Education. Teachers indicated that the CAPS document and examination guidelines play a massive role when preparing for lessons. This finding concurs with Umalusi (2011), who states that CAPS is a vitally

important document for each teacher and must be employed when preparing for a new content or topic. Furthermore, Altinyelken (2009) agrees with Umalusi, stating that the CAPS documents are practicable and give a clear direction for teachers when preparing for a lesson. Although teachers were provided with the teaching and learning materials to implement the Accounting curriculum in Grade 11, they indicated that they did not have enough textbooks for learners. As a result, they could not give learners homework regularly since they were sharing textbooks.

Chisholm (2005) argued that the challenge of resources has been experienced in all other curricula's implementation. According to Morales and Baker (2018), textbooks are the main teaching and learning resource that can sustain the implementation of a curriculum. However, in this study, teachers raised concerns regarding the shortage of textbooks as the main hindrance for effective implementation of changes in Accounting. While teachers were expected to introduce new topics in Grade 11, teachers found textbooks wanting in assisting them with adequate information required in teaching the new content. This finding is in line with Mbili (2019) who found that teachers' responses revealed that textbooks were deficient in offering expected support concerning previous knowledge necessary in learning new knowledge.

Outdated textbooks that had insufficient information on the changes in the Accounting curriculum and a shortage of activities was another challenge raised by the teachers during interviews. This is in line with Ngwenya and Mbili (2019), who contend that Accounting textbooks do not have sufficient information to teach and have a shortage of activities for learners to practice. For the purpose of linking new content to learners' experience and prior knowledge, they usually consulted other textbooks when preparing the new topic as they cannot rely on the prescribed books only because they have limited information on the different topics. To overcome this challenge, teachers ended up using their own textbooks to prepare for teaching new content. This is supported by the Department of Education (2011), which states that teachers are expected to use two or more textbooks in preparation for their lessons. In addition, the challenges regarding textbooks forced teachers to use previous question papers, examination guidelines and revision materials prepared by the Department of Education to train learners for their examinations.

In this study, teachers also highlighted that there are very few activities in the textbooks that are designed in such a way as to enhance learners' analytical and problem-solving skills. In a study by Mbili (2019), teachers articulated their anxieties about the level of difficulty of activities found in the textbooks. Assessment tasks found in the textbooks do not sufficiently equip learners with critical and problem-solving skills, and there is a shortage of higher-order intellectual questions. However, teachers are expected to equip learners with such skills to prepare them for external examinations. They find that in the external examination, the questions are more challenging compared to the ones found in the textbooks. Teachers

indicated that even the cognitive levels found in the external examination papers are more challenging compared to the cognitive levels in the textbooks' activities. This finding is supported by Davison and Baldwin (2005), who assert that Accounting textbooks prescribed by the Department of Education lack the two higher-order cognitive levels, which are evaluation and creating. They do not adequately cover Bloom's Taxonomy. Cohen et al. (2005) concur that some tasks in the textbooks may not sufficiently prepare learners for final examinations. Hence, teachers use previous question papers to prepare their learners for final examinations. Another concern that was raised by teachers was that other learners do not do their homework due to the fact that they come from granny-headed families where they get back from school and have to do the household chores and do not have time to focus on their studies or to do homework. Teachers felt helpless regarding the family background of the learners, which added to the teaching and learning challenges.

In the CAPS for Accounting, a calculator is regarded as an important learning material to help equip learners with calculating skills. However, teachers mentioned that learners did not have calculators and this affected teaching and learning as they took time to do calculations. While it is crucial in Accounting to equip learners with calculating skills (Ngwenya, 2012), a shortage of calculators hindered the learning of such skills. This in turn hampers the learning of procedures necessary to understand financial information. This challenge leads to the wrong calculations and not completing the paper when writing the examination. This finding is supported by Morales and Baker (2018) who state that resources are considered the significant tools that can have a massive impact on the implementation of the changed curriculum. A scarcity of resources can lead to poor performance, even in the best teachers.

5.9 CONCLUSION

Chapter Five presented a discussion of findings from Accounting teachers who are currently teaching Grade 11 Accounting in the FET phase. The data generated through one-on-one semi-structured interviews and lesson observations were further discussed according to themes and categories that emerged from the conceptual framework. Findings from this study indicated a strong connection between all emerging themes, reflecting how each theme links to the next theme. The findings outlined the challenges faced by the Accounting teachers when Accounting learners come to the FET phase with insufficient background knowledge. Moreover, a lack of resources and language barriers were also identified as contributing factors to the ineffective teaching and learning of Accounting. Regardless of the challenges that may hinder implementation of the Accounting curriculum, the findings revealed that teachers believed they were obliged to instil different skills by devising teaching strategies to enhance the learning of essential Accounting concepts, principles and rules. The next chapter will address the whole study summary, summary of the findings, recommendations and conclusion.

CHAPTER SIX

SUMMARY, RECOMMENDATIONS AND CONCLUSION

6.1 INTRODUCTION

The previous chapter presented a comprehensive discussion of findings by means of existing literature and the conceptual framework. This chapter starts by providing an overview of the study. It further provides a summary of the key findings. The chapter goes on to discuss the limitations of the study and the recommendations for further research. The purpose of this study was to explore data on teachers' proficiency in teaching Financial Accounting in Grade 11. To understand teachers' proficiencies, I grouped the data from the interviews under seven major themes, which were: teachers' understanding of learners' previous knowledge; enhancing of the development of higher order thinking skills; engaging learners in class discussions; involvement of the learners during the process of teaching and learning; assessing the Accounting knowledge and understanding of learners; language of instruction and unique language of Accounting; and resources used by teachers in teaching Accounting.

6.2 OVERVIEW OF THE STUDY

This study comprises six chapters, which are as follows:

Chapter one outlined the background of this study, delineating the context of curriculum reforms and the CAPS implementation. It further explained the rationale of this study, which is constructed from my experience as an Accounting teacher in the FET phase, cluster coordinator and the head of the commerce department, contrary to the teachers' proficiency in teaching Financial Accounting in Grade 11. The problem statement in this study originated from my challenges in teaching Financial Accounting in Grade 11 and perceiving other Accounting teachers facing challenges and struggling with the CAPS curriculum in Accounting. I then decided to further explore teachers' proficiency of teaching Financial Accounting in Grade 11 against the contexts of curriculum changes. By conducting this study, I wanted to contribute to the existing body of knowledge on Accounting, and to benefit teachers and other interested stakeholders such as educational leaders. That was the significance of this study. It further delineated the research questions of the study. Moreover, Chapter one specified the research objectives and the purpose of this study. In conclusion, this chapter discoursed the research methodology, including limitations of the study.

Chapter two delineated the literature that has been premeditated to explore teachers' proficiency in teaching Financial Accounting aspects in Grade 11. To deliver a comprehensive literature review, the researcher inspected different studies, including local and international research. This chapter began by explaining the nature and definition of Accounting as a subject. Accounting as a discipline is aimed at establishing in

students the ability to think critically and creatively about Accounting problems, communicate effectively, and work with others as a member of a team or as a board member (Burstein, 2010; Kwarteng, 2013). It is an integral part of business education; the subject is designed to prepare learners to adapt skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice. Although there are three branches or specialised fields of Accounting, it was important for this study to focus on Financial Accounting as it enables learners to improve their fluency in the language of business so that they possess the necessary set of skills to succeed in an Accounting career. Financial Accounting deals with the logical, systematic and accurate recording of financial transactions as well as the analysis, interpretation and communication of financial statements, by understanding the fundamental concepts of basic Accounting principles and practices (DoE, 2008; DBE, 2011).

In order to understand teachers' proficiency in teaching Financial Accounting, a conceptual framework was employed in this study. This study was underpinned by the Accounting Proficiency for Teaching (APT) conceptual framework, which was developed by adapting the conceptual framework for Mathematical Proficiency for Teaching (MPT) (Allen, Donaldson, Edenfield, 2010). In this study, the APT was viewed through two lenses, i.e. Accounting proficiency with content and Accounting proficiency in teaching. Accounting proficiency with content includes aspects of financial knowledge and ability, such as conceptual understanding and procedural fluency, Strategic competence, and Adaptive reasoning that a teacher wants to instil in his or her learners. Accounting proficiency in teaching enables teachers to integrate their knowledge of content and knowledge of teaching to increase their learners' Accounting understanding.

Chapter three presented a detailed explanation of how the study was going to be conducted. It described the research design, research strategy, research paradigm, research approach, sampling method, description of the research site, data collection method, and data analysis. To conclude, it discussed ethical considerations to guarantee the trustworthiness of this study.

The fourth chapter outlined and analysed the data that was generated from the interviews and lesson observations conducted with the Accounting teachers in Grade 11. The data were outlined under themes that emerged from the process of analysis. Findings revealed common data around teachers' proficiency and challenges with regard to teaching Financial Accounting aspects and the implementation of CAPS in Accounting.

Chapter five discussed the findings denoted in Chapter four by means of a literature review. The findings were then associated to the conceptual framework of this study under the following themes that emerged from data: teachers' understanding of learners' previous knowledge; enhancing of the development of

higher-order thinking skills; engaging learners in class discussions; involvement of the learners during the process of teaching and learning; assessing the Accounting knowledge and understanding of learners; language of instruction and unique language of Accounting; and resources used by teachers in teaching Accounting.

6.3 SUMMARY OF THE FINDINGS

This section presents a summary of the findings under each of the research question's objectives. Afterwards, the findings were employed to draw a conclusion and proposed recommendations. The findings are outlined according to the hypothesis of the conceptual framework of the study.

The purpose of this study was to explore teachers' proficiency in teaching Financial Accounting in Grade 11 in four secondary schools in Ugu District. Two research questions were developed to achieve this purpose:

1. What is the Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in Ugu District?
2. How does the Accounting teachers' proficiency influence the teaching of Financial Accounting in Grade 11 in Ugu District?

The objectives outlined in this study are:

1. To explore the Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in Ugu District.
2. To explore the influence of Accounting teachers' proficiency in teaching Financial Accounting in Grade 11 in Ugu District.

6.3.1 Accounting teachers' proficiency and its influence in teaching Financial Accounting in Grade 11 in Ugu District

According to Ball, Thames and Phelps (2008), teachers' proficiency for teaching can be viewed from three perspectives or through three lenses: proficiency with content, with the curriculum, and in teaching. For this study in particular, I primarily focused on two components of teachers' knowledge, namely, knowledge for content and curriculum, and knowledge for learners to explore teachers' proficiency in teaching Financial Accounting in Grade 11 in relation to these branches of teacher knowledge.

6.3.1.1 Knowledge of content and the curriculum

Proficiency in knowing and understanding the Accounting curriculum requires a teacher to identify foundational or prerequisite concepts that enhance the learning of a concept (Khakasa & Berger, 2015; Makunja, 2016). Teachers should know how the concept being taught can serve as a foundational concept

for future learning. Findings revealed that Grade 11 Accounting teachers understand that every learner brings his or her own previous experiences into an Accounting classroom. Therefore, they created learning opportunities for learners to understand accounting new knowledge, building a bridge between previous understanding and new Accounting content.

Findings revealed that teachers thought that employing learners' prior knowledge to introduce new content was key in teaching Accounting. They accepted that learners carry their preceding knowledge and own experience from previous grades. Teachers believed in starting their lessons with familiar concepts and progressing to unfamiliar concepts by linking what learners know with new knowledge. Hence, they frequently began by evaluating learners' preceding knowledge of the new topic. They indicated that they started by asking questions constructed on previous knowledge linked to the new topic. If learners showed signs of misunderstanding prior knowledge, further explanation was given to them before introducing a new topic. Teachers used baseline assessments in the form of short informal class tests and class activities in assessing learners' preceding knowledge on the new topic. These activities contribute to detecting gaps in previous knowledge that learners need to learn new content. Numerous teaching approaches were used by teachers to verify what learners know before teaching new content. Teachers stated that Accounting is hierarchical in nature; thus, some topics cannot be taught without first teaching other topics.

Teachers also demonstrated their knowledge of the Accounting curriculum by noticing that learners lack foundational knowledge and skills that should have been acquired in the GET phase. EMS is the groundwork of Accounting as a subject, but the way teachers teach it does not adequately prepare learners for Accounting in the FET phase. As a result, learners come to the FET phase lacking foundational knowledge of Accounting concepts, rules, principles and problem-solving skills. Teachers felt that they were obliged to instil those skills by inventing tactics to improve the learning of crucial Accounting principles and rules.

Findings revealed that teachers were using the CAPS document, Examination guideline, Annual teaching plan and other documents to teach Accounting in Grade 11. The findings revealed that some teachers did not have sufficient resources, such as calculators and textbooks. Sometimes they had to make copies of textbooks but were unable to do so because of faulty machinery. Outdated textbooks that are not in line with the current curriculum (CAPS) and inadequate assessment activities that do not promote learners' critical thinking, problem solving and decision-making skills, were additional challenges that were reported in this study. Another challenge was the sharing of textbooks, and as a result, teachers could not give learners homework regularly.

Findings revealed that in order to determine learners' Accounting knowledge and understanding, evaluation is a fundamental factor of teaching and learning in Accounting. Teachers indicated that they use baseline assessment to find out what learners already know. Assessing learners is vital in finding out where learners are for the purpose of preparing lessons and developing activities to be employed in the classroom, and for identifying learners' mistakes so as to devise strategies to deal with those mistakes. It also assists in bridging the gap between what learners currently know and the learning goals. Teachers said they cannot continue teaching without shaping or trying to improve on learners' understanding of preceding knowledge.

6.3.1.2 Knowledge of learners

According to Lee, Capraro and Capraro (2018), teachers need sufficient proficiency to interpret learners' explanations to help them focus on essential knowledge in learning conventional Accounting concepts. This was evident during lesson observations, where learners often used explanations or terms that have a colloquial meaning different from financial meaning. Teachers were able to recognise the learners' misinterpretations and the consequences of learners' understanding while acknowledging what is right about their thinking. Furthermore, teachers are required to analyse and understand the thinking that leads to learners' inefficient conceptions. Accounting Grade 11 teachers demonstrated their knowledge of learners' misconceptions and were able to make sense of the reasoning behind it. This requires the teachers to possess a broad understanding of Accounting terminology, financial reasoning processes and conventions, as well as knowledge of the differences between everyday uses and financial uses of Accounting concepts.

Findings revealed that teachers were anxious that learners lacked the critical and analytical skills required to make sense of financial problems. They said that learners frequently find it challenging to solve unfamiliar problems when confronted with real-life scenarios. Teachers indicated that learners have a challenge comprehending topics and questions that encompass problem-solving. They believed that learners lack higher-order thinking skills that are crucial in decision making when solving problems. The level of understanding of scenarios is a problem because they have to justify or give reasons for their answers. Findings revealed that teachers believed that it was vital to give learners an opportunity to engage in class discussions. They employed group work to encourage class discussions. Findings also revealed that grouping is a good pedagogical strategy to involve Accounting learners in their learning. It also gives learners an opportunity to be critical thinkers and solve social problems.

Findings also revealed that in order to increase learners' critical thinking skills and understanding, teachers gave them the opportunity to work collaboratively and interact with their peers to explain and discuss each other's responses. Teachers also believed that engaging learners in class discussions and group work assist in promoting communication skills, boosting their self-esteem and decision-making skills. Findings revealed

that teachers believed that communication is a crucial skill required to interpret and communicate financial information in Accounting.

Teachers created opportunities for learners to learn together by giving them scenarios and financial problems where they were required to identify and provide solutions to the problems. Financial reasoning results in the production of an Accounting argument or a justification that supports the credibility of a solution or suggestion. Accounting teachers were able to notice the form of Accounting argument that was advanced by a student. Noticing the form of Accounting argument allows teachers to identify essential missing information in the answer or argument, posing challenges that require students to connect Accounting ideas. Accounting reasoning includes justifying and proving as well as reasoning by providing evidence and quoting figures to support solutions.

According to Ball, Thames & Phelps (2008), proficiency in teaching is demonstrated when the teacher understands the mathematics when teaching, and can recognise when learners give wrong answers. In this study teachers were able to assist learners by allowing them to do their activities in groups. Nason, Chalmers & Yeh (2012) argue that a proficient teacher should demonstrate understanding of content knowledge when teaching in class. Accounting teachers used different strategies to present Accounting ideas while asking productive questions and allowing learners to respond by justifying their answers.

The teaching process of Accounting topics starts from the teacher's understanding of what must be taught and how it must be taught to the learners. Such a teaching process proceeds through a series of activities in which learners are given a sequence of instructions and an opportunity to learn (Shulman, 1987). Teachers acknowledged the importance of accommodating learners with different learning abilities when teaching. Therefore, each lesson should give the learners an opportunity to grow their Accounting knowledge through a variety of learning tasks and the use of different teaching strategies. Findings revealed that teachers employed numerous teaching approaches to train learners with the critical skills they need to solve financial problems and to do Accounting problematic calculations. The teacher has an idea of the learners' level of understanding and plans instruction to increase their Accounting knowledge. According to Mbili (2019), Accounting activities serve as opportunities for learners to learn Accounting concepts. The Grade 11 teachers were able to select and create tasks that were appropriate to the level of the Grade 11 class while keeping high standards for the level of cognitive demand for students.

Findings revealed that teachers want their learners to work together so that they can make meaning of the new topic and improve understanding. Teachers mentioned that sometimes learners do not understand when they are explaining new content and they had to think of diverse approaches to use to assist them to

comprehend. They also indicated that they request learners who understand better to clarify the material to those learners who do not understand. Findings revealed that active learners were grouped with passive learners so that they would be able to assist those who have difficulties in understanding new content. Teachers recognised and acknowledged that there are geniuses (high performers) and slow learners (struggling ones) in the same grade and class. They believed in active participation where every learner is valued during the process of teaching and learning. Findings also revealed that to enhance involvement of learners, they were doing corrections collectively as a class and taking turns to write solutions on the board, while other learners were writing corrections individually.

Proficient teachers should possess knowledge that helps them understand how their students are thinking about Accounting. A proficient teacher should possess knowledge that helps to understand how learners are thinking about the topic. In this study, Grade 11 teachers were able to divulge their learners' Accounting ideas, seeing the Accounting from a learner's perspective. Teachers were able to gain access to learners' thinking through marking of written work in class, where learners were providing solutions. Teachers were able to understand learners' thinking during discussions, analysing the thinking behind their responses.

Findings also revealed that teachers are aware of different levels of questioning; they indicated that they integrate Bloom's Taxonomy in planning questions to ask the learners. While questions are regarded as the most common form of interaction between learners and teachers, findings revealed that the majority of teachers recall and understand questions that do not require learners to actively evaluate and process information. It is appropriate to ask questions that address all cognitive domains during teaching to stimulate high-order cognitive processes. In Accounting, learners can only achieve deep-level learning if they are actively engaged in analysing financial information. Therefore, it is expected that higher-order questions would prevail during encounters between students and teachers. Unfortunately, findings revealed that during observations of classroom-based instructors repeatedly showed that lower-order questions are far more frequently used. During interviews, teachers explained that they could not use higher-order questions while introducing topics. It was towards the end of the lesson that they used higher-order questions, with the purpose of engaging learners' critical thinking, problem solving and decision-making skills.

Teachers' knowledge of their learners was evident in that they knew they struggled to learn in Accounting due to language barriers. They explained that learners who were not fluent in English, the medium of instruction, often found it challenging to comprehend the new concepts. Language used in Accounting was identified as a massive challenge in effective teaching and learning because learners in Grade 11 fail to understand financial information and to make sound decisions. They revealed that they code switch between English and IsiZulu to assist learners. Even though teachers use learners' mother tongue to enhance their

understanding, they revealed that it was difficult to translate Accounting concepts into IsiZulu because of its unique language. Teachers were not trained to teach Accounting in IsiZulu. As a result, learners were struggling to master the Accounting concepts, rules and procedures.

6.4 LIMITATIONS OF THE STUDY

The study was conducted in only four secondary schools in one district, which is Ugu District, in one cluster (Umzumbe cluster). As a result, the dimensions of the findings were limited to four secondary schools in one cluster under Ugu District. Based on this, the findings of the study cannot be generalised to all the secondary schools in the province of KwaZulu-Natal. There was also a limitation in the grade selected for the study, regardless of the fact that the subject is being taught in Grades 10 to 12. The study was limited particularly to Grade 11 Accounting teachers. Another limitation to the study was methodology because it was limited to a qualitative approach.

6.5 RECOMMENDATIONS

The purpose of this study was to understand teachers' proficiency in teaching Financial Accounting in Grade 11. This section provides some recommendations based on the gaps that were identified from the findings of the study.

Language of instruction and unique language of Accounting was identified as a barrier in teaching and learning of Accounting in Grade 11. The recommendation is that Accounting teachers must work closely with language teachers in developing learners' language. Teachers must emphasise the importance of speaking English inside and outside the classroom. They must promote the use of the school library during break times, morning study and afternoon study. Reading of English magazines and newspapers, even at home, should be promoted. Teachers must correct learners when they are reading and speaking and also emphasise the importance of having English dictionaries in all grades. As for unique language used in the Accounting discipline, teachers must develop vocabulary of the commonly and frequently used concepts in the teaching and learning of Accounting. Teachers must also encourage learners to read the financial information in textbooks and newspapers. Accounting teachers must also use spelling tests of Accounting terms every week to familiarise learners with concepts. Another recommendation is to engage learners in reading of transactions, scenarios and questions during the teaching and learning, and the teacher must only provide an explanation.

The findings revealed that EMS in the GET phase does not prepare learners for further learning in Accounting in the FET phase. There is a lack of background knowledge of Accounting fundamental concepts, rules and procedures to recall in the FET phase. The recommendation in this study is that Financial Literacy must be taught separately by Accounting specialists in schools. It must be taught by an Accounting teacher who is teaching Accounting in the FET phase, who will adequately teach the required Accounting background to prepare learners for further learning. The Financial Literacy part must be separated from the Business Studies and Economics part. EMS curriculum developers should consider dividing it into two or three learning areas in the GET phase, and each learning area should be allocated within a two-hour teaching period in a teaching circle in order to overcome the challenge.

Findings also revealed a lack of background knowledge in understanding of Accounting concepts, and recalling the rules and procedures. This study recommends that the Accounting teachers make use of charts to write down all fundamental concepts with their definitions, rules and procedures, e.g. $\text{Assets} = \text{Owners Equity} + \text{Liabilities}$. They should also indicate under each element of Accounting Equation that it decreases and increases, and on which side. All these charts should be placed on the classroom walls to make it easy for Accounting learners to learn and remember.

Findings also revealed that learners were struggling to solve unstructured financial problems. This study recommended that teachers employ a learner-centred approach, with activities to practise; they should also use a facilitating approach and critical thinking approach to allow learners to be part of the lesson. Any productive teaching approaches that could engage learners more should be employed by teachers in teaching Financial Accounting in Grade 11. Teachers must also do away with the traditional method of teaching, which promotes passive learning, spoon-feeding learners with the information. Active learning must be promoted by educators where learners lead most of the time and find information on their own. It would not be easy for learners to forget what they have discovered or learnt on their own. Independent learning must be promoted by teachers in order to prepare learners for further learning in higher institutions or at tertiary level.

A lack of resources was also revealed as a challenge for Accounting teachers in Grade 11. It is the obligation of the departmental heads to check if teachers have sufficient resources to deliver effective implementation of CAPS in Accounting. The recommendations made in this study are to train departmental heads in Accounting on how to support Accounting teachers besides through moderation. There must be regular meetings in the department and classroom visits to see where teachers need assistance. Departmental heads must make developments known on how to best teach the Accounting changed curriculum. Another recommendation in this study is that the requisitions must be done accurately and the textbooks ordered

according to the recent curriculum. Accounting teachers must ensure that they order the correct stationery for teaching Accounting to accommodate learners' socio-economic circumstances. They must also improvise and organise activities within the school to encourage and promote fundraising in order to generate some income to buy calculators. Donation forms can also be issued to the learners to ask for donations from the community. Teachers can also request donations for stationery from financial institutions and non-profit organisations.

Another anxiety raised by teachers was the learners who come from granny-headed families, where they are expected to do household chores after school instead of doing their homework. The recommendation in this study is that parents or guardians must form a partnership with the school, which will help them understand their roles as parents. There should be a meeting every month with the teachers to check their children's progress. The importance of doing homework and activities in a subject such as Accounting must be emphasised to parents. Regular meetings with the parents to discuss learners' conduct and performance can assist the school. Teachers must meet with learners and parents to discuss the importance of working hard in Accounting, and provide strategies to learners on how to best master the subject.

The national Department of Basic Education should therefore prioritise these problems. Teachers need stability and ongoing training to enable them to effectively teach and instil critical intellectual skills while remaining up to date with curriculum changes.

6.6 CONCLUSION

The purpose of this study was to explore the teachers' proficiency in teaching Financial Accounting in Grade 11. This study was underpinned by the APT conceptual framework. APT was employed in this study in order to understand the expertise of Accounting teachers' practices and knowledge of content and curriculum in teaching their subject. To facilitate the learning of Accounting, teachers need a particular kind of proficiency. Proficiency for teaching Accounting is the expertise and skill a teacher has and uses for the purpose of promoting students' understanding and proficiency in Accounting. It was found that the four Accounting teachers displayed adequate knowledge of the subject's content and knowledge of teaching Financial Accounting in Grade 11. However, learners displayed a lack of background knowledge of basic concepts, rules and procedures, which indicates that their teachers' knowledge of instructional strategies was lacking in previous grades in the GET phase. Their knowledge of the curriculum was limited in that teachers in the FET phase could not integrate some aspects of the curriculum while teaching. As a result, they had to go back and teach what should have been covered in the preceding grades in the GET phase.

The study drew the following conclusions with regard to the teaching of Financial Accounting in Grade 11 in the FET phase: the impact of combining two or three learning areas in EMS, which results in a lack of background knowledge for further learning of Accounting in the FET phase. Teachers' negative attitude to teaching Financial Literacy aspects in the EMS curriculum displayed a loophole or weak point in securing the achievement in successfully covering of the intended curriculum in the Accounting discipline in the FET phase. The lack of understanding of fundamental Accounting concepts, rules and procedures must be acknowledged and addressed. Also, the shortage of basic resources, as without them there will continue to be negative effects on teaching and learning, and the development of effective critical thinking skills will continue to be hampered.

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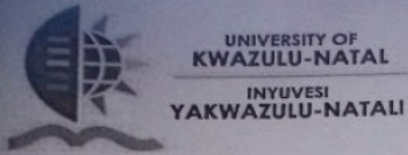
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APPENDIX A: ETHICAL CLEARANCE



16 October 2019

Miss Nombuso Queen Hlophe (217080262)
School of Education
Edgewood Campus

Dear Miss Hlophe,

Protocol reference number: HSSREC/00000466/2019

Project title: Exploring the teachers proficiency in teaching Financial Accounting in Grade 11: A case of the Accounting teachers in Ugu District

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 28 August 2019 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 for one year from 16 October 2019.

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.

Yours sincerely,

Professor Urmilla Bob
University Dean of Research


/ms

Humanities & Social Sciences Research Ethics Committee
Dr Rosemary Sibanda (Chair)
UKZN Research Ethics Office Westville Campus, Govan Mbeki Building
Postal Address: Private Bag X54001, Durban 4000
Website: <http://research.ukzn.ac.za/Research-Ethics/>

Founding Campuses: ■ Edgewood ■ Howard College ■ Medical School ■ Pietermaritzburg ■ Westville

INSPIRING GREATNESS

APPENDIX B: PERMISSION FROM THE DEPARTMENT OF BASIC EDUCATION

 **education**
Department:
Education
PROVINCE OF KWAZULU-NATAL

Enquiries: Phindile Duma/Buyi Ntuli Tel: 033 392 1063/51 Ref.2/4/8/4052

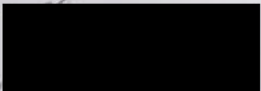
Miss Nombuso Queen Hlophe
P.O. Box 556
HIBBERDENE
4220

Dear Miss Hlophe

PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **"EXPLORING TEACHERS' PROFICIENCY IN TEACHING FINANCIAL ACCOUNTING IN GRADE 11: A CASE OF THE ACCOUNTING TEACHERS IN UGU DISTRICT"**, in the KwaZulu-Natal Department of Education Institutions has been approved. The conditions of the approval are as follows:

1. The researcher will make all the arrangements concerning the research and interviews.
2. The researcher must ensure that Educator and learning programmes are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.
4. Learners, Educators, Schools and Institutions are not identifiable in any way from the results of the research.
5. A copy of this letter is submitted to District Managers, Principals and Heads of Institutions where the Intended research and interviews are to be conducted.
6. The period of investigation is limited to the period from 05 February 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.


Dr. EV Nzama
Head of Department: Education
Date: 05 February 2020

KWAZULU-NATAL DEPARTMENT OF EDUCATION
Postal Address: Private Bag X9137 • Pietermaritzburg • 3200 • Republic of South Africa
Physical Address: 247 Burger Street • Anton Lembede Building • Pietermaritzburg • 3201
Tel.: +27 33 392 1063 • Fax: +27 33 392 1203 • Email: Phindile.Duma@kzndoe.gov.za • Web: www.kzndoe.gov.za
Facebook: KZNDOE ... Twitter: @DOE_KZN ... Instagram: km_education ... Youtube: kzndoe

Championing Quality Education - Creating and Securing a Brighter Future

APPENDIX C: PERMISSION LETTER TO THE PRINCIPALS OF PARTICIPATING SCHOOLS.

P.O. Box 556

Hibberdene

4220

July 6, 2019.

Attention: The School Principal
..... High School

Dear Sir.

REQUEST FOR PERMISSION TO CONDUCT RESEARCH

My name is Nombuso Queen Hlophe. I am currently pursuing my Masters degree at the University of KwaZulu-Natal (Edgewood Campus). As part of my degree requirements, I am to conduct a research. Since my research participants are Grade 11 Accounting teachers, it has become necessary for me to humbly seek permission from you as a principal of the above-mentioned school to allow me to include your Grade 11 Accounting teacher in my planned research. I would like to further state that I have already had discussions with your Grade 11 Accounting teacher who has also agreed to participate in the study. However, as a principal of this school, I deem it necessary to seek further approval from you so that should I occasionally visit your school for the purpose of the study, I would receive the necessary support from you.

The title of my study is: Exploring teachers' proficiency in teaching Financial Accounting in Grade 11: A case of the Accounting teachers in Ugu District. The process of data generation will consist of semi-structured interviews and classroom lesson observations. There will be a semi-structured or individual interviews which will last for approximately one hour and will be voice-recorded. In order not to compromise teaching and learning time, I plan to conduct all my interviews during the non-teaching time which will be followed by the classroom lesson observations.

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

For further information on this research project, please feel free to contact Dr. J.C. Ngwenya who happen to be my supervisor, located at the Edgewood campus in the University of KwaZulu-Natal. Dr. J.C. Ngwenya can be reached on the following telephone numbers, +27 31 260 3621 or +27 83 7239134. Alternatively, she can also be reached at; ngwenyaj@ukzn.ac.za should you decide to reach her via email. If further information is required, you may also contact the Research Office of the University of KwaZulu-Natal through; P. Mohun, on telephone number: +27 31 260 4557. The email contact is: mohunp@ukzn.ac.za

In addition to the above, should any queries be raised, you may feel free to contact me directly on the telephone numbers: +27 39 6849200 or + 27 73 9550115. My email address is: ntombizenda@gmail.com

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

Thanking you in advance

Yours faithfully

Nombuso Queen Hlophe
(Researcher).

Signature:.....

APPENDIX D: INFORMED CONSENT LETTERS TO PARTICIPANTS

P.O. Box 556

Hibberdene

KwaZulu-Natal

4220

06 July 2019

Dear Participant

INFORMED CONSENT LETTER

My name is Nombuso Queen Hlophe. I am currently pursuing my Masters degree at the University of KwaZulu-Natal, Edgewood Campus, in South Africa.

I intend to explore teachers' proficiency in teaching financial Accounting topics in the context of curriculum change, particularly in Grade 11. The participants will be subjected to semi-structured interviews and classroom lesson observations. Permission to record and audiotape such conversations will be requested and subsequent to that, a transcription of each interview will be done and copies be given to participants. Consequently, the title of my study is: Exploring teachers' proficiency in teaching Financial Accounting in Grade 11: A case of the Accounting teachers in Ugu District.

As an Accounting teacher in a rural setting, I would like to use this letter to request you to be part of my planned study as a participant so that I can engage you in an in-depth discussion as to the proficiency in teaching Financial Accounting topics from your own experience and context. I would like to further assure you that your participation in the study will be guided by the following:

- Your confidentiality is guaranteed as your inputs will not be attributed to you in person, but reported only as a population member opinion.
- The interview may last for about 1 hour and may be split depending on your preference.
- Any information given by you cannot be used against you, and the collected data will be used for purposes of this research only.

- Data will be stored in secure storage and destroyed after 5 years.
- You have a choice to participate, not participate or stop participating in the research if you deem it necessary. You will not be penalized for taking such an action.
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- If you are willing to be interviewed, please indicate (by ticking as applicable) whether or not you are willing to allow the interview to be recorded by the following equipment:

	Willing	Not willing
Audio equipment		

Should you require further information about the study, you can reach me on the following contacts:

Email: ntombizenda@gmail.com

Cell: 073 955 0115

Tel: 039 6849200

My supervisor is Dr. J.C. Ngwenya. She is located at the School of Education, Edgewood campus of the University of KwaZulu-Natal.

Contact details: email: ngwenyaj@ukzn.ac.za; Phone number 083 723 9134 or 031 260 3621

You may also contact the Research Office through:

P. Mohun,

HSSREC Research Office.

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

DECLARATION BY PARTICIPANTS

I..... (Full names of participant)
hereby confirm that I understand the contents of this document and the nature of the research project,
and I consent to participate in the research project.

I understand that I am at liberty to withdraw from the project at any time, should I deem it necessary
and agree the interview session to be recorded:

	Willing	Not willing
Audio equipment		

SIGNATURE OF PARTICIPANT:

DATE:

.....

.....

Thank you so much for your contribution to this research project.

APPENDIX E: INTERVIEW SCHEDULE

INTERVIEW QUESTIONS

Accounting proficiency with content

1. What strategies do you use to find out what learners know about new content?
2. What strategies do you use to teach problem-solving?
3. How do you teach financial statements in Grade 11?
4. Explain what process do you follow in teaching unfamiliar problem solving?

Accounting proficiency in teaching

1. Do you plan for questions that you are going to ask in class? Explain.
2. How do you introduce a lesson to the learners to make it interesting or to arouse interest?
3. Which teaching methods or strategies do you employ when teaching Financial Accounting topics?
4. What are the pedagogical challenges that you experience when teaching Financial Accounting topics in Grade 11? How do you deal with the challenges?
5. How do you access and understand the Accounting thinking of learners? What is the drive behind this activity?
6. What type of questions do you use (open or closed)?
7. If learners do not understand while explaining new content, what strategies do you use to help them understand?
8. Do you allow learners to ask questions in class? Explain.
9. Do you give learners classroom activities?
10. Do you give learners a chance to practice at home? Explain.
11. What teaching strategies do you use to encourage Class discussion?
12. Do you encourage learners to work in groups? How, why?
13. What forms of assessment do you use in class (formally and informally)?
14. When was feedback given to learners?

15. Were learners given an opportunity to give feedback to each other?

16. What type of feedback given to learners?

17. Do you give learners a chance to use feedback in class? Explain.

18. What strategies do you use to emphasise areas that need improvement?

When do you use learners' responses & feedback to ask more questions? Explain.

APPENDIX F: LESSON OBSERVATION SCHEDULE

TOPIC: Exploring teachers' proficiency in teaching Financial Accounting in Grade 11: A case of the Accounting teachers in Ugu District.

The purpose of this observation schedule is to observe teachers interacting with learners in the class to see how they teach in Accounting lessons. It will be completed by the researcher during the lesson.

NAME: _____ DATE: _____

CLASS: _____ PERIOD: _____

LESSON NO.: _____

Accounting proficiency with content

	Always	Sometimes	Never
1. Were different techniques or strategies used when teaching in class			
2. Different techniques or strategies were used to teach concepts.			
3. Different techniques or strategies were used to teach recording and preparation of financial statements			
4. Different techniques or strategies were used to teach problem solving			
5. Different techniques or strategies were used to teach unfamiliar problem solving			

Accounting proficiency in teaching

	Always	Sometimes	Never
1. Planned for questions asked			
2. Closed questions were asked			
3. Open ended questions were asked			
4. Probing questions were asked			
5. Interactive questions were asked by teachers			

6. Questions were asked by learners			
7. Learners were asked to elaborate on answers			
8. Answer was immediately given by teacher			
9. Learners were given wait-time			
10. Learners were given classroom activities			
11. learners were given homework			
12. Class discussion was encouraged			
13. Learners were encouraged to work in groups?			
14. Learners encouraged to ask questions in class			
15. Learners assess their work			
16. Learners were given a chance to assess each other.			
17. When was feedback given to learners?			
18. Learners gave feedback to each other			
19. Type of feedback given			
20. Emphasises areas that need improvement			
21. Learners were given a chance to use feedback			
22. Teacher used learners' responses & feedback to ask more questions			

APPENDIX G : EDITORS REPORT

Yvonne Fontyn Writer, copy editor
(HDip Ed, B Hons, MA -- Wits)

Cell phone: 082 493 9252
yfontyn@gmail.com

30 November 2020

Editing Certificate

For: Student: Nombuso Queen Hlophe
UKZN No 217080262

This serves to confirm that I have edited and proofread the master's thesis for the above student.

Yours faithfully

Yvonne Fontyn

APPENDIX H: TURNITIN REPORT

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
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
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
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
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