

**CHALLENGES FACING THE TEACHING AND LEARNING OF
ACCOUNTING AS A SUBJECT IN VHEMBE EAST DISTRICT IN LIMPOPO
PROVINCE**

By

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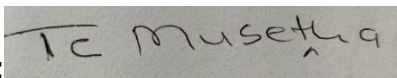
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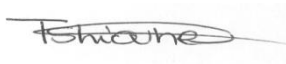

DECLARATION

I **MUSETHA TAKALANI CHARITY** declare that:

“Challenges facing teaching and learning of Accounting as a subject in Vhembe east District, Limpopo Province” is my own work and has not been previously submitted in any form whatsoever, by me or anyone else to this university or any educational institution for any degree or examination purposes. All sources that I have used or quoted have been indicated and duly acknowledged by means of complete references.

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LIST OF ACRONYMS

ACT	:	Association for Constructivism Teaching
CA	:	Chartered Accountant
CAPS	:	Curriculum Assessment policy statement
CCAs	:	Co-Curricular Activities
DoE	:	Department of Education
DBE	:	Department of Education
EAC	:	English Across the Curriculum
EMS	:	Economic Management Science
FET	:	Further Education and Training
GAAP	:	Generally Acceptable Accounting Principles
HOD	:	Head of Department
L.O	:	Life Orientation
MoE	:	Ministry of Education
NBEA	:	National standard for business education
NCS	:	National Curriculum Statement
OBE	:	Outcomes-Based Education
SAG	:	Subject Assessment Guideline
SAICA	:	South African Institute of Chartered Accountants
SARS	:	South Africa Reserve standard
SAS	:	South African School Act
SGB	:	School Governing Body
SMT	:	School Management Team
SPSS	:	Statistical package for social science
UNESCO	:	United Nations Education, Scientific and Cultural Organisation

ABSTRACT

The aim of the study was to investigate the challenges facing teaching and learning of Accounting as a subject in Vhembe east District, Limpopo Province. A mixed method research design which is a combination of quantitative and qualitative approaches was used. Questionnaire and interview schedules were used to collect data from the participants. The population of the study comprise of Accounting subject advisors, principals, heads of departments and teachers. In quantitative sampling, the researcher used simple random sampling and in the qualitative sampling purposive sampling was employed to select the participants of the study. The sample size comprised 60 Accounting teachers in the quantitative sampling and in qualitative sampling 6 subject advisors, 6 principals, and 6 heads of departments were selected. In the Quantitative approach, data was analysed using the Statistical Package for Social Sciences (SPSS) version 26 and qualitative data was summarized according to the main research questions and analysed thematically. The study found that the teaching of EMS which is the foundation to Accounting in Grade 8 and 9 (Senior Phase) is taught by teachers without Accounting pedagogical content knowledge, curriculum advisors and teachers are not Accounting specialists, and there are inadequacies in teacher professional development. The study recommended that Department of Basic Education must solve the problem of unqualified educators in grade 7-9 which forms the foundation of Accounting in the FET band. Specialist Accounting teachers and subject advisors be appointed to promote effective Accounting curriculum implementation. Subject advisor, Principal and HODs should encourage teachers to use cooperative strategies as it helps learners work together in small groups to accomplish a common goal and to understand the content of Accounting.

Keywords: Accounting, academic performance, cooperative learning, failure rate, and teaching and learning

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CHAPTER ONE

INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION

Accounting has been generally referred to as the language of business. It is an aid to trade and one of the foundations on which the whole structure of business rests (Farrell & Newman, 2015:80). It is the determination, analysis, interpretation and communication of economic data. Accounting is a process of identifying, recording and interpreting economic events. However, the performance of learners in the subject in grades 11 and 12 Examination in South Africa is poor. Thus, learners are generally deficient in numerate subjects such as Accounting and Mathematics (Semela, 2014:46).

Accounting focuses on measuring performance and processing and communicating financial information about the economic sector. This discipline ensures that principles such as ethical behaviour, transparency and accountability are adhered to. It deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties (Noe, 2009:13).

The subject encompasses accounting knowledge, skills and values that focus on the financial Accounting, managerial Accounting and auditing fields (Evans 2014:16). These fields cover a broad spectrum of accounting concepts and skills, to prepare learners for a variety of career opportunities and encourages learners in cooperative learning to accomplish common goals. This means that Accounting is a subject that also equips learners with the ability to make meaningful informed personal and elaborative financial decisions in the economic and social environment.

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Accounting has been identified as a priority subject by the Department of Basic Education, (Motshekga 2010:1). The subject encompasses Accounting knowledge, skills and values that focus on financial accounting, managerial accounting and auditing fields, which prepare learners for a variety of career opportunities. However, it is also a subject that has received increased criticisms because of the poor enrollment of learners at the FET (Evans, 2014:16). The table below shows the decrease in the number of schools offering Accounting in Vhembe East District.

Table 1.1. No of Schools trends in Accounting (2014–2018)

Year	Number of schools
2014	246
2015	259
2016	226
2017	206
2018	103

Limpopo province Department of Education also provides reports about the decline in Accounting enrollment numbers decreasing in schools each year (DoE, 2018:9). The number of learners who study Accounting is influenced by the teachers' attitudes, knowledge and skills. Poor performance by learners in the subject can also influence learners to lose interest in the subject (Tshiovhe, 2018:59).

Accounting is offered as a subject in both public and private schools in South African at senior phase in the learning area of Economic and Management Science (EMS). This learning area is combination of Economics and Business Studies and Accounting which can also be referred to as the commerce cluster subjects. Accounting, as a subject in its own right is being independently taught from Grade 10 to12 in the Further Education and Training (FET) phase (Semela, 2014:50).

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Presently, senior phase learners' interest and academic achievement in commercial studies is declining. Furthermore, the attitudes associated with accounting education appear to affect learners' enrolment and performance in the subject (Bourgeois & Boberg, 2016:65). In addition, many Accounting educators teach the subject without the appropriate instructional materials and facilities (Mberengwa 2004:16).

The Accounting curriculum is also developed in such a way that it is learner-centred, and educators become facilitators in the process, they develop skills, attitude, and values, which are critical in the teaching of Accounting. Noe (2009:3) indicates that the new methodology in the teaching and learning of accounting is meant to enhance critical thinking, analysis and communication skills. However, new teachers are not provided with information on how they can use resources to plan curriculum and instruction.

According to Ramsamy, Naidoo, Vallach, Botha Brydon and Siyothula (2008:7) accounting educators consider values and attitudes such as personality, individual motivation and management processes when teaching in their classrooms. Thus, Accounting is taught in a manner that learners are expected to demonstrate knowledge, understanding of the application of financial information to generally acceptable accounting principles (GAAP) and concepts (Department of Education, 2007:8)

The assumption made by Akyeampong (2014:43) suggests that the development of man's social, economic, political, geographical, scientific and technological aspects is centered on proper education humans acquire, especially in numerical disciplines such as Accounting.

Accounting is a subject in which learners have little previous experience in primary school level, and therefore, learners are expected to learn its terminology before continuing with the subject (Steenkamp, Baard & Frick, and 2011: 119). Joubert (2010:

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41) asserts that learners with poor English language skills experience greater difficulty with accounting and thus need some support. Sepeng and Madzorera (2014: 218) agree that learners who are poor in English experience problems with reading and comprehension of words and numbers, pedagogical development in Accounting tends to emphasise the role of the academic as an educator and prescribe what they ought to do to teach learners better communication skills, including listening (Willcoxson, Wynder & Laing, 2010:45)

Accounting as a subject is offered in South African public high schools as one of learning areas in the economics and management sciences (EMS) in the General Education and Training band (GET). Accounting falls under the EMS learning area, where it is combined with Economics and Business Studies. Accounting as a subject in its own right has started to be taught fully from grade 10 – 12 in the FET band. This is this phase that is the point of research.

When the new Accounting FET curriculum was implemented in grade 10 in 2006, teachers had to make sense of a new curriculum, with little support from the DoE, apart from a week of training conducted by facilitators that were new to this curriculum themselves. It was therefore left to internal school leadership, in particular the HoD, to orientate teachers within the Accounting department.

1.2 STATEMENT OF THE PROBLEM

Accounting is one of the designated subjects, and it is taught in most schools in the Vhembe District, However, it is also regarded as one of the scarce skills subject , according to the Basic Education Minister Angie Motshekga (2010:1) .the Department of Education through the Funza-Lushaka Bursary Scheme has tried for several years to attract student who aspire to study to teach Accounting when they complete their studies, since 2016, however the scheme is no longer awarding bursaries to students who want to specialise in Accounting because there has been an oversupply of .

teachers . Some of the public secondary schools are facing out Accounting and it is no longer offered at the FET level. According to the Department of Education (DoE) (2015:15), statistics from 2014-2018, show that there has been a decline in the number of schools that are offering Accounting which resulted in a decrease in the number of learners studying the subject (Tshiovhe 2012:50). As a result of enrolment for the 2018 Accounting examination has showed a noticeable decrease of 13 149 candidates when compared to that of 2017. The Department has also reported a sharp decrease in the pass rate in accounting from 69.5% in 2016 to 66.1% in the 2017 matric results. According to (Byrne and Willis 2011:369), the overall enrolment of Accounting in schools has declined from 64.3%-59.2 % which will eventually result in a shortage of Accounting teachers, chartered accountants (CA) and other Accounting related careers because more and more people who are skilled in this area are needed (SAICA, 2009:3). Above background led to the present investigation of the challenges facing the teaching and learning of Accounting in Vhembe East District, Limpopo province.

1.3 THE AIM OF THE STUDY

The aim of the study was to investigate the challenges facing teaching and learning of Accounting as a subject in Vhembe east District, Limpopo Province.

The following objectives guided the study:

- To examine the state of Accounting curriculum offered in the FET phase.
- To identify challenges that lead to the facing out of Accounting in some public secondary schools
- To explore strategies that can be employed to improve the teaching and learning of Accounting

1.4 RESEARCH QUESTIONS

The research question for this study was: What are the challenges facing teaching and learning of Accounting as a subject in Vhembe East District, Limpopo Province?

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The following are the sub-questions which emanate from the main question:

- What is the state of Accounting curriculum offered in the FET level ?
- What are the challenges that lead to the facing out of Accounting in some public schools in Limpopo Province?
- What are the strategies that can be employed to improve the teaching and learning of Accounting?

1.5 DEFINITION OF KEY TERMS OR CONCEPTS

This section defines the key concepts for this study in order to ensure a common understanding of the concepts that are critical in communicating the context of the research

1.5.1 Accounting

Accounting is a recording, reporting and analysis of financial transaction of a business. According to Ramsamy (2008:5), Accounting is a skill because it uses the art of interpreting data and science of recording and posting of data and sequence preparation of financial statement within disciplined system either manually or electronically. It is further described as the language of business which is used to communicate financial information. Although Accounting possesses many of the characteristics of a formal language, it is a technical language designed to cater for a special need (Evans, 2011: 440). In this study, Accounting is regarded as an important subject that learners must learn, so that they can acquire skills and knowledge that can help them to analyse and interpret information in the real world.

1.5.2 Cooperative learning

Cooperative learning refers to range of team-based learning approaches where learners work together to complete a task (National Centre on Educational Outcomes, 2002: 2). Learners work together in small groups to accomplish a common goal (Merlot, 2014: 1). In this study, cooperative learning is a successful strategy where

small groups of learners work together to achieve a common goal through their involvement in analysis, understanding and applying the subject in real life learning

1.5.3 Teaching

Teaching is the act of business, instruction or imparting knowledge, skills, etc. to learners. According to Nillas (2010:71) teaching has been shown to influence the approach learners take in their learning. Teaching has to deal with its purpose, for example, the subject and the realities of the teaching process as well as the basic characteristics of the learners within a particular context (Botha & Reddy, 2011:266). In this study, teaching is considered as a type of social activity where teachers interact with learners to grasp what is taught, in order to achieve the necessary outcomes of what needs to be known by the learners

1.5.4 Learning

Learning is the process of adjustment through constant practice or modification of behaviour through experience. According to Friedman (2011:30), learning is the act, process or experience of gaining knowledge or skills and learning which can be done in different ways; for example, learners may learn in groups, by doing simulation and presenting. Learning is also regarded as knowledge that you get from someone who is teaching (Oxford School Dictionary, 2010:846),

In this study, learning is the acquisition of knowledge or skills through studying, experience, or being taught.

1.5.5 Academic achievement

Academic achievement is the extent to which a learners, teacher or institution has achieved their short or long-term educational goals (Friedman 2011:15). Academic achievement is commonly measured through examinations or continuous assessment. However, there is no general agreement on how it is best evaluated, or which aspects are most important. Academic achievement relates to learners who are motivated to improve upon their previous or upcoming performance and tend to perform better

academically than peers with lower motivation in other words, learners with a higher need for achievement have greater academic performance (Yeung 2013:361).

In this study, academic achievement refers to how learners are motivated to perform adequately in Accounting. They tend to achieve adequately in academic settings in other words, learners with a higher need for achievement in Accounting display greater academic performance in Accounting.

1.6 SUMMARY OF RESEARCH DESIGN AND METHODOLOGY

A mixed methods research design is a type of research in which the researcher combines elements of quantitative and qualitative research design methods for the purpose of breadth and depth of understanding and corroboration Cresswell (2012:12). The mixed method research design was adopted because it enhances the analysis and the production of rich research outcomes (Lichtman, 2013:105). In the proposed study, the researcher used questionnaires and interviews to collect data from the participants. The population of this study were Accounting subject advisors, principals, Heads of Department (HODs) and Accounting teachers. Simple random sampling is the most popular method for choosing a sample among the population for a wide range of purposes. ed study, both quantitative and qualitative sampling procedures was used. A quantitative sample was selected through simple random sampling techniques. In simple random sampling each member of population is equally likely to be chosen as part of the sample. In qualitative sampling purposive sampling was used to select the participants.

Quantitative data was analysed through the Statistical Package for Social Sciences (SPSS) 26, in which participants' responses were reduced to numbers and percentages. The researcher uses SPSS to analyse statistical data, so that it gives more interpretable and conclusion to be drawn (Brownstein, 2002:25). Qualitative data was summarised according to the main research questions and analysed thematically.

Thematic analysis was used because it enables the researcher to organizing data into themes, coding, arranging and descriptions.

1.7 SIGNIFICANCE OF THE STUDY

The study would be helpful to the Department of Education, principals, HoD as well as to the teachers. The Department of Education may use the findings to encourage Accounting teachers in secondary schools, while the teachers and school principal may use the findings to influence Accounting learners to have a positive attitude in Accounting. In addition, the findings may be used in teacher training institutions to provide the trainees with a bearing on what should be done to improve their knowledge of Accounting. Curriculum design with the Limpopo Department of Education may use the findings to help them design the syllabus and curriculum for learners of Accounting secondary schools.

1.8 DELIMITATION OF THE STUDY

The study was conducted in secondary schools at Nzhelele West in the Soutpansberg North Circuit which comprised of the Soutpansberg cluster Vhembe District, Limpopo Province South Africa).

1.9 OUTLINE OF THE STUDY

The breakdown of the chapters is as follows:

Chapter one: Introduction and background of the study

This chapter discussed the background of the study, statement of the problem, aim of the study, objectives of the study, research questions, definition of concepts, research design and methodology, significant of study, ethical consideration, data analysis, measure of quality control, sampling, delimitation of study and outline of the study

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Chapter two: Literature review

The chapter presents the theoretical framework and literature review on the state of teaching Accounting in secondary schools, Strategies to improve the challenges facing teaching and learning of Accounting in schools and to identify challenges that led to the facing out of Accounting in some public secondary schools

Chapter three: Research design and methodology

This chapter deals with the research design and methodology used during data collection

Chapter four: Data analysis and presentation of the study

This chapter focuses on presentation and analysis of data. The collected data was analysed and interpreted (using what?)

Chapter five: summary, limitations, conclusion, recommendations, and suggestions for further study

This chapter present the summary, limitation, conclusion, and recommendation as well as suggestion for further study.

1.10 CONCLUSION

This chapter discussed the background to the study, statement of the problem, aim and objectives of the study, research questions, conceptual framework, definition of concept, research design and methodology, sampling, measure of quality control, validity and reliability of research instrument, data analysis, significant of the study, delimitation of the study, ethical consideration and outline of the chapters, literature

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review about the challenges facing teaching and learning of Accounting as a subject is discussed in the next chapter.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter gives a review of literature related to the challenges facing teaching and learning of accounting education in high schools. Aspects that are given due attention include the following historical background of accounting, importance of accounting, crucial factors that ensure the viability of accounting education schools, challenges that confront accounting in selected countries, accounting education in the South African context, factors influencing the facing out of accounting and strategies that can be employed to improve the challenges facing teaching and learning of accounting in schools.

2.2 CONCEPTUALISATION OF ACCOUNTING

Accounting is widely perceived as a peculiar ‘language of communicating financial information’ (Ballantine & Larres 2007:174). This means that it is a means of communicating financial information with the mandate of making necessary financial decisions. Farrell and Newman (2015:80) further posit that accounting is both a term and practice that is common in business circles. It is an aid to trade and one of the foundations upon which the entire business structure rests (Dauda, Ombugadu & Aku, 2015:97). Accounting can also be viewed as determination, analysis, interpretation and communication of economic data. Noe (2009:13) concurs that accounting focuses on measuring performance, processing and communicating financial information about economic sectors.

This discipline ensures that principles such as ethical behaviour, transparency and accountability are adhered to. Globally, accounting education involves the impartation of knowledge in accounting principles and standards to individuals. It informs, reviews

a set of processes and inculcates in the trainee, high standard professional education as demanded by the accounting field (Romanus & Arowoshebge,2014:129). Furthermore, accounting education can be viewed from two perspectives. Firstly, it describes education for accountants. This denotes the academic instruction given to potential accountants so that they gain their professional qualifications. Trained accountants should be able to logically, systematically and accurately select and record financial information. Accounting education also describes the expansion and extension of knowledge of those who have already become accountants (Dauda, Ombugadu & Aku,2015:97). As a subject in the educational settings, it encompasses accounting knowledge, skills and values that focus on financial accounting, managerial accounting and auditing fields Evans (2014:16).

2.2.1 Historical background of Accounting

Historically, accounting existed before the evolution of money (Napier,2011:21). This means that it was there even during the days of barter trade (Dauda, Ombugadu & Aku,2015:97). The precept in which goods were exchanged through concerted efforts of gathering, determining and measuring values are pre Accounting. According to Unegbu (2014:2), the development of the accounting system can be dated back to 450 and 500 BC in the most ancient places like Mesopotamia. Coins were invented in Greece and Rome around 630 BC. China gradually became concerned with accounting systems and began the recording of merchants, temples, and estates.

Clay tablets were used as a forerunner of the present-day accountant. Furthermore, in ancient times, record keeping was achieved through the recording of complex transactions of grain involving several individuals (Carnegie,2016:39). The Zenon system was developed in the 5th Century BC and later modified by the Romans. This gradually led to the development of the memorandum book (adversaria' in Greek) and the monthly transfer of entries to the ledgers ('codex tabulae' in Greek), from which today's ledger has derived its name 'codex' (Lord & Robb, 2010:530). Consequently, the accounting systems that were mostly used by feudal and expansionist for merchants and estates in China, under Chou dynasty (1122 - 1256), allowed for large

physical distances and several layers or hierarchies. (Carnegie,2016:39) opines that coinage was invented around 700BC as a result of difficulties experienced in maintaining the records and other inherent factors associated with barter system.

2.3 TYPES OF ACCOUNTING

Financial literature classifies accounting into two main groups which are financial and management accounting. Financial accounting denotes preparation of financial statements and management accounting is concerned with interpretation of financial statements and cost accounting, amongst others (Offorma,2015:31). The types of accounting are discussed in the following paragraphs.

2.3.1 Financial Accounting

Financial accounting encompasses the preparation of financial statements in order to provide information to different relevant stakeholders which include creditors, banks, shareholders, financial institutions, government and or consumers (Dauda, Ombugadu & Aku, 2015:97). As a discipline, financial accounting is based on certain concepts and conventions which include separate business entity, going concern concept, money measurement concept, cost concept, dual aspect concept, accounting period concept, matching concept, realization concept and conventions of conservatism, disclosure and consistency (Inanga, 2010:109). The significance of financial accounting lies in the fact that it aids the management in directing and controlling the activities of the firm and to frame relevant managerial policies related to areas like production, sales and financing (Barth,2015:500).

2.3.2 Management Accounting

Management accounting communicates the facts according to the specific needs of decision-makers by presenting the information in a systematic and meaningful manner (Armstrong, 2010,79). Management accounting, therefore, specifically helps in planning and control. It helps in setting standards and in case of variances between

planned and actual performances (Offorma, 2015:31). It also assists in deciding the corrective action. Since management accounting caters for the specific decision needs, it does not rest upon any well-defined and set principles. The reports generated by a management accountant can be of any duration short or long, depending on purpose (Thorne, 2010:105). Furthermore, the reports can be prepared for the organisation as well as its segments

2.3.3 Cost Accounting

Cost accounting makes elaborate cost records regarding various products, operations and functions. It is the process of determining and accumulating the cost of a particular product or activity (Czarniawska, 2012:758). Any product, function, job or process for which costs are determined and accumulated, are called cost centers. Cost accounting also helps in making revenue decisions such as those related to pricing, product-mix, profit-volume decisions, expansion of business and replacement decisions, amongst others (Offorma, 2015:31). The objectives of cost accounting, therefore, can be summarized in the form of three important statements, that is, to determine costs, to facilitate planning and control of business activities and to supply information for short- and long-term decision (Inanga, 2000:169). Various alternative courses of action can be properly evaluated with the help of data generated by cost accounting.

2.4 CHALLENGES THAT CONFRONT ACCOUNTING EDUCATION IN SELECTED COUNTRIES

The following section discusses some challenges that confront accounting education in selected countries.

Some of the factors inhibiting the progress of accounting education in Nigeria are inadequate research facilities and non-availability of up-to-date books, as well as professional and academic journals on accounting (Ogundele,2010:103). Another challenge relates to the profound and alarming dearth of accounting lecturers in

tertiary institutions. This is mainly caused by their poor remuneration especially when compared to what their counter parts in the private sector earn. In addition, lack of adequate facilities and materials has totally rendered the teachers helpless in their bid to impart knowledge to their learners.

The effect of under-funding of the educational system also affects accounting education in Nigeria. This leads to shortage of physical facilities at all levels. Irregular and at times non-payment of teachers' salaries and abandonment of capital projects in these institutions have resulted in frequent strikes by school teachers, lecturers and workers at all levels of education, thereby causing disruption of academic activities (Ogundele, 2010:104). It is evident that the percentage allocated to education is far less than the 26% recommended by United Nations Educational, Scientific and Cultural Organisation (UNESCO) that nations should allocate to education from their national budget. This has no doubt affected the development of education in Nigeria, and by implication, accounting education.

A major problem with accounting education in Libya is that it is influenced by Western accounting theories that somehow lack relevance because of the different systems of economics found in Libya. This accords with Yapa's (2000) finding that almost all developing countries that have been colonies under powerful Western rulers have inherited their accounting education from a colonial system. Even if many Western accounting courses introduced into Libya in the past have had a positive impact on learners' knowledge and accounting practices, these are not easily understood by Libyan learners. For example, as enterprises in Libya are largely owned and managed by the masses, the agent–principal problem that has emerged in the West seems absent in Libya, and so learners find it very difficult to understand the agency issues at the heart of many Western accounting and finance textbooks (Karim, 1995; Baydoun and Willett, 2000).

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Another major problem with accounting education in Libya is that the curricula do not offer a foundation for lifelong learning, which elsewhere is now considered as a fundamental objective of accounting education. Ainsworth (2001:281) stresses that a programme of accounting education and experience must emphasize a set of knowledge, skills and professional values broad enough to enable adaptation to change. individuals who become qualified professional accountants should be characterized by striving constantly to learn and apply what is new. Lifelong learning is characterized by the notion of learning to learn or self-directed learning, which is defined as developing skills and strategies that help one learn more effectively and using these effective learning strategies to continue to learn throughout one's lifetime (Needles et al., 2001:318).

In addition, in Libya, the traditional approach to accounting education is still ascendant, with the emphasis on the transfer of knowledge, and with learning defined and measured strictly in terms of knowledge of principles, standards, concepts, facts, and procedures at a point in time Ainsworth (2001:282). It seems that both the accounting profession and accounting educators have overlooked this important element of developing learners' ability to adapt to change. Moreover, there is no evidence in the curricula of sufficient attention being given to general skills and professional values as defined by IFAC (1996). The importance of cultivating critical thinking skills, emphasized by the IFAC as an essential learning outcome in accounting educational programme, has largely been ignored in the design of the accounting curricula.

2.4.1 Accounting as a subject in the education system of South Africa

Accounting is offered as a subject in both public and private high schools in the South African context. It is also available in the learning area of Economic and Management Science (EMS). This EMS learning area is combined with Economics and Business Studies and Accounting which can also be referred to as the commerce cluster subjects. Accounting, as a subject in its own right, starts getting fully taught from Grade 10 to12 in the Further Education and Training (FET) phase.

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The Accounting curriculum is developed in such a way that it is learner-centered, and educators become facilitators in the process. They also develop skills, attitude, and values, which are critical in the teaching of Accounting. Noe (2009:3) indicates that the new methodology in the teaching and learning of accounting is meant to enhance critical thinking, analysis and communication skills. However, new teachers are not provided with information on how they can use resources to plan curriculum and instruction.

According to Ramsamy, Naidoo, Vallach, Botha Brydon and Siyothula (2008:7) accounting educators consider values and attitudes such as personality, individual motivation and management processes when teaching in their classroom. Accounting is taught in a manner that learners are expected to demonstrate knowledge, understanding of the application of financial information to generally acceptable accounting principles (GAAP) and concepts (Department of Education, 2007:8). The assumption made by Akyeampong (2014:43) suggests that the development of man's social, economic, political, geographical, scientific and technological are centered on proper education humans acquire especially in numerical disciplines such as Accounting.

Accounting is a subject which learner have had no previous contact with at primary school level, and therefore, learners are required to learn accounting terminology before continuing with the subject (Steenkamp, Baard & Frick, 2011: 119). Joubert (2010: 41) asserts that learners with poor English skills experience greater difficulty with accounting and thus need support. Sepeng and Madzorera (2014: 218) agree that learners who are poor in English experience problems with reading and comprehension of words and numbers. Pedagogical developments in accounting tend to emphasise the role of the academic as educator and prescribe what educators ought to do in order to better teach learners communication skills, including listening (Willcoxson, Wynder and Laing, 2010).

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2.5 FACTORS LEADING TO A DECLINE IN THE PERFORMANCE OF LEARNERS STUDYING ACCOUNTING IN SOUTH AFRICA FROM 2014-2018

A diagnostic report shows that the number of learners who wrote the subject decreased by 19 440 in 2014 (DBE, 2014:7). Except for the increase significant in 2015 of 14487, the number subsequently decreased by 11617 in 2016. The enrolment further decreased by 25426 in 2017, 13148 in 2018 and 10168 in 2019. Learners' performance was low and fluctuated annually in 2014 by 68%; by 59.6% in 2015; by 69.5% in 2016; by 66.1% in 2017; by 72.5% in 2018; and by 78.4% in 2019 (DBE, 2019:15). The general factors that contribute to learners' poor achievement were the following: (DBE, 2019:9):

- **Inability to deal successfully with certain calculations:** Learners fail to do basic accounting calculations, such as percentages and ratios and are unable to use positive/negative signs.
- **Inability to accurately read the requirements of questions:** Learners' responses in several questions were not in line with the specific requirements of the question. Furthermore, learners at risk provide incomplete or unclear responses, for example they provide one word where an explanation is required.
- **Inability to identify the relevant information:** Weaker learners do not know how to identify the relevant information without checking every figure or information. In addition they provide little important information in support of their explanations while ignoring more relevant and pertinent information.

2.6 THE STATE OF ACCOUNTING CURRICULUM OFFERED IN THE FET PHASE

The National Curriculum Statement Grades 10-12 gives expression to the knowledge, skills and values worth learning in South African schools. This curriculum aims to ensure that children acquire and apply knowledge and skills in ways that are

meaningful to their own lives. In this regard the curriculum promotes knowledge in local contexts while being sensitive to global imperatives (Curriculum and Assessment Policy Statement Grades 10-12) (CAPS) (DoE, 2011:03).

The subject encompasses accounting knowledge, skills and values that focus on the financial Accounting, managerial accounting and auditing fields. These fields cover a broad spectrum of accounting concepts and skills to prepare learners for a variety of career opportunities.

2.6.1 The purpose of Accounting curriculum

Accounting curriculum is designed in a way that learners should be able to record, analyse and interpret financial and other relevant data to make informed decisions:

- present and communicate financial information effectively by using generally accepted accounting practice in line with current developments and legislation
- develop and demonstrate an understanding of fundamental accounting concepts
- relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice, to enter the world of work and/or to move to higher education, and to encourage self-development
- organise and manage own finances and activities responsibly and effectively
- apply principles to solve problems in a judicious and systematic manner in familiar and unfamiliar situations, thus developing the ability to identify and solve problems in the context of the various fields of Accounting.

2.6.2 Teaching and learning of Accounting curriculum currently

The accounting curriculum is designed in such a way that it focuses on the learner and thus educators become facilitators. In the teaching and learning situation, they develop activities which are necessary in the learning-teaching (Warnich and Meyer 2013:13). Learners also write the same national accounting examination. They are also assessed on the same goals. Noe (2000:26) claims that the new strategies in the

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teaching and learning of accounting are meant to improve creative thinking and communication skills.

The subject encompasses accounting knowledge, skills and values, focusing on financial accounting, managerial accounting and auditing content which covers a broad spectrum of accounting concepts and skills to prepare learners for a variety of career opportunities. According to the Department of Education (DoE: 2017:19) this content has been divided into two papers in grade 10-12 which makes it easier for learners to prepare their examination: paper 1 (constitutes 50%) and consists of financial reporting and evaluation (focusing on external stakeholders) paper 2 (constitutes 50%) dealing with Managerial accounting and internal control (focusing on internal processes).

Accounting is one of the most important subjects in the school curriculum. The general definition of accounting essentially summarises its significance. This definition states that 'Accounting' is the medium through which financial information is collected, recorded systematically and communicated to those who need it so as to make necessary decisions (Romanus & Arowoshebge, 2014:129). In other words, accounting is the art of collecting, recording, analysing, interpreting and communicating useful financial information. It enables the processing, presentation and communication of financial information adhering to accepted accounting practices, along with current (what)

According to Hall et.al (2012:9), individuals who own businesses normally use accounting knowledge to prepare their personal budgets. Ordinary people also seek financial advice from accountants/financial advisors in order to make informed investment decisions. Thus, accounting helps individuals to organise and manage their finances effectively and responsibly (Romanus & Arowoshebge, 2014:129). The business sector is by far the greatest user of financial information. This is because financial viability is essential for the existence of a commercial business, and

accounting is a system that records captures what is happening in the business on a daily basis, with the view of measuring the ultimate profit and financial position of their businesses (Dauda, Ombugadu & Aku, 2015:97). In the business sector, accounting is also used to track business income and expenditure then generate financial information, records, documents that mainly determine financial results, financial position and sources and uses of cash businesses (Halabi, Barrett, & Dyt, 2010:165).

Some of the best examples of the role played by management accounting are the following: businesses and other organisations use management information to estimate their capital requirements and determine their capital composition; cash budgets can be used as a tool that provides information to help organisations, manage their cash and maintain a proper cash flow, so they can pay their bills on time (Barth,2015:502). Financial management also ensures that the scarce financial resources are utilized in the best possible manner, in order to get maximum returns on investments; it also helps entrepreneurs learn to match sources and uses of funds, and to function on business principles (Romanus & Arowoshebe, 2014:129).

At school level, Accounting prepares learners for further learning at tertiary level, and gives them opportunities to take up lucrative jobs in the financial world (Annissette, 2012:640). It also guides them to apply unique principles to solve problems in a judicious and systematic manner in familiar and unfamiliar situations, thus developing the ability to identify and solve problems in the context of the various fields of Accounting (DBE, 2010:9)

2.7 CHALLENGES FACING THE TEACHING AND LEARNING OF ACCOUNTING AT THE FET LEVEL

This section discusses the challenges facing the teaching and learning of Accounting at FET level, Schools and Accounting teachers face numerous challenges when

teaching Accounting. This is because there are several factors that need to be taken into consideration. These factors are discussed below.

2.7.1 Knowledge about careers in Accounting

Byrne and Willis (2011: 367), Albrecht and Sack (2011: 28), and Crosser and Laufer (2010: 222) are of the collective view that school leavers do not have any knowledge of Accounting and even those who are taking accounting as a subject cannot explain what accountants do, their responsibilities, their opportunities or the organization an accountant might work for. Sadler and Erasmus (2012: 36) add that the reason why we have few CAs in the past was that there is a problem in schools that Accounting is being phased out because of lack of career guidance, lack of funds to study the subject and lack of exposure to business practices.

It is important for accounting teachers to actively promote and provide information about accounting career opportunities, in order to positively influence the learners' perception and to attract them to accounting (Byrne & willies, 2014:15). Accounting is grossly misunderstood by learners; therefore, teachers need to rectify misconceptions by pointing out the many exciting and rewarding careers available to accountants (Mohamed, 2013:65). However, teachers only focus on teaching the subject and completing the syllabus; they do not have time to give learners more information about accounting careers this is why there is facing out of Accounting; because learners they do not know what Accounting holds for them after completing their matric.

2.7.2 Attitude of teachers towards the subject

Teachers also contribute to the attitude towards Accounting this is because some have negative attitudes towards training workshops, especially if they are conducted after school when they are tired (Niemi, 2000; 45). Since Curriculum 2005 was introduced, teachers are directed because they are given tasks that learners need to do for each term. This forces them to rush in order to cover what is required by the task. This has caused much negativity from teachers and learners because in the final

analysis, it is all about completion of the syllabus not about understanding (DoE, 2010:18). There is a need for strategies to enforce common assessment standards for the Department of Education even though the quality of education might be compromised. Teachers do not have any additional time to inform learners about career choices, let alone motivate them. This means that teachers must act as leaders and have a positive attitude in order to encourage learners to learn (Niemi, 2000:45)

Majority of the educators in South Africa have a negative attitude towards Accounting. This is because some of them are allocated the subject according to their qualification and this makes them choose content only when teaching Accounting and leaving out important aspects to be examined at the end of the year (Nelson Mandela Foundation, 2005:114)

Part of the reason may be that schools allocate Economic Management Sciences (EMS) to teachers who teach Business Studies or Economics, not taking into consideration that there are accounting sections that are embedded in the subject. Effective implementation of EMS in Grade 9 is important for effective teaching and learning of Accounting (Schreuder, 2013: 11).

2.7.3 Class size and conditions of classroom

The issue of class size sets the focus on cost effectiveness in the education sector. However, there is a danger of viewing the teacher as simply an “input” at the same level as textbooks or wall charts, forgetting the human perspectives of the dynamic teaching and learning process. Kubberrud (1999:9) indicates that class size determines a teacher’s workload in terms of responsibility and working hours as larger classes mean a greater amount of time required for preparation counselling, evaluation and others. The number of learners also affects the level of intensity of classroom work. More learners often mean less intensity. Progression may be delayed, and teaching is more likely to be interrupted because of the large class. It is, therefore, important to

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look at class size as a key component of a teacher's working condition (UK, NARIC, 2007:10).

According to Tshiovhe (2012:160) the classroom for Accounting should have few learners, there should be a classroom set aside specifically for Accounting learners to avoid a situation in which Accounting learners share the classroom with learners who are studying other subjects, such a situation results in learners not being taught effectively by their teachers.

2.7.4 Curriculum changes

Curriculum changes affect many learners. In the early 1980s the USA concerned itself with curricula which were not keeping up with dynamic changes of the profession. In general, poor course planning meant that learners had major gaps in their knowledge, understanding and skills (Noe, 2000:3)

Critics of education in the 1980s and 1990s indicate that the curriculum in South Africa was too compartmentalised. In addition, schools offered courses as ends in themselves, rather than emphasizing various aspects of life that interrelated with one another (National Standard for Business Education (NBEA), 2000:78) as a result of the discipline orientation of the overall curricula, compartmentalisation can naturally occur. However, when teachers organise a curriculum with no artificial boundaries between content areas, teachers and learners would be unable to understand the content in the teaching and learning of Accounting (Muller, 2009; 9)

2.7.5 The importance of English as a medium of instruction

Language is a vital component of education in South Africa (Joubert, 2010: 32). The level of understanding of accounting can be affected by language, especially because it is taught in English and not their mother tongues. As such, some learners do not fully understand accounting concepts (Steenkamp, Baard & Frick 2009: 115). If

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learners do not understand the concepts, it becomes very difficult for them to record the entries correctly.

Accounting is a subject in which learners have had no previous contact with at primary school level, and therefore, learners are required to learn accounting terminology before continuing with the subject (Steenkamp et al, 2009: 119). Joubert (2010: 41) asserts that learners with poor English skills experience greater difficulty with accounting and thus need additional support. Sepeng and Madzorera (2014: 218) concur that learner who are poor in English experience problems with reading and comprehension of words and symbols. For instance, since OBE was introduced, case studies are included in the Accounting syllabus, and this has a negative impact on learners who cannot read this is because they cannot interpret the case studies and provide the correct answers. majority of the learners in this situation are more academically disadvantaged. However, they have been regarded as less successful. According to Motshekga (2009:05), learners experience problems when answering accounting questions due to lack of understanding of the medium of instruction. This is because English is used as a medium of instruction in most South African schools. However, a number of South African schools use English as a second language, even though their children are not proficient in English. Their poor language skills therefore hamper their ability to succeed in their assessments. According to (Tshiovhe, 2012:160) communication between English teacher and Accounting teacher should be emphasised, in order to identify learners who, have barriers in the medium of instruction.

2.7.6 Teachers' Skills and Competencies

One of the most important factors in the teaching and learning of accounting is that teachers must have relevant teaching skills that necessitate proper handling of Accounting learners (Moats, 2010:5). Teachers themselves need to have an in-depth knowledge in the basic concepts of collecting (recording), analysing, interpreting and communicating useful financial information (DBE: 2010:8). This can help in imparting

relevant knowledge to concerned learners. In South Africa, the DoE (2008:8) explains lack of teacher competency as a specific challenge for implementing its national curriculum. Teachers may have an under-developed understanding of how to teach Accounting. This means that they may lack basic teaching skills in the subject area or may know only a single teaching method, hence, this drastically affects the expected results.

The implementation of any curriculum change depends on classroom teachers and usually requires a transformation in their understanding of the subject's content, and their teaching of it (Powell & Anderson 2002:126). According to Kilpatrick (2001:37), subject-content knowledge includes knowledge of facts, concepts, procedures, and the relationships among them; knowledge of the ways that subject ideas can be represented and knowledge of the subject as a discipline. The accounting knowledge that the Accounting covers encompasses the skills and values that pertain to the fields of financial accounting, managerial accounting and auditing (DoE 2011:23). Although the subject is divided into three fields, the curriculum emphasises the importance of teaching it holistically as the fields are interrelated and should be integrated to strengthen the development of a conceptual understanding (Harris, Mishra & Koehler, 2009:409).

Teachers also acknowledge the importance of consistent practice using a variety of teaching and assessment strategies to assist learners in mastering different accounting skills. They believe that learning in Accounting occurs largely through regular operational practice mainly because of the practical nature of the subject (Farrell & Farrell 2008:34; Harris et al., 2009:409). This implies that repeated exposure to accounting scenarios and problems is important for learners to develop competence in different skills.

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2.7.7 Combining theory and practice

The study of accounting must not only be in the form of practical education but must be a combination of both sound practical education and theoretical knowledge. This implies that one of the factors to be considered in the teaching and learning of accounting is combining theory with practice (MacDonald & Richardson,2011:367). This denotes that accounting learners must be taught concepts theoretically only, but they must be afforded an opportunity to practice what they would have learnt in different accounting fields or disciplines (Shelton & Jacobs,2015:23). Apart from making them familiar with their career, such an endeavor will also enable accounting learners to utilize modern accountancy techniques in solving complex business problems (Romanus & Arowoshebge, 2014:129).

2.8 STRATEGIES TO IMPROVE THE TEACHING AND LEARNING OF ACCOUNTING

This section discusses the strategies that can be employed to improve the challenges facing teaching and learning of accounting in schools. Some of these include use of teaching methods that promote active learning, utilization of field trips, service planning, continuous professional development training for teachers and awareness programmes for different relevant stakeholders.

2.8.1 Use of teaching methods that promote active learning

In order to teach and assess the practical application of such skills Ngwenya (2014:175) notes that it is important to give learners opportunities to practice them. This requires teaching methods that promote active learners learning (Fortin & Legault 2010:94). Active learning is a pedagogical approach in which learners do not passively acquire knowledge, but instead are actively involved and engaged in the learning process. Advocates of active learning suggest that it benefits learners by promoting greater interest in the subject material, enhancing intrinsic learning satisfaction, increasing understanding and retention of course material, developing the desire and

ability to become lifelong learners, and improving communication, interpersonal, problem solving, analytical thinking, and critical thinking skills. Active learning can also be achieved through case-study analysis, individual and group projects, problem-based presentations, problem-solving and real-life scenarios, role play, discussions and simulations. These approaches require learners to be actively involved in the learning process through group discussion and self-expression (Ballantine & Larres 2007:169).

2.8.2 Utilization of Field Trips

Field trips usually generate learners' enthusiasm about a subject, so accounting educators could incorporate a unit on forensic accounting into the curriculum. They recommended that when the learners have completed the forensic accounting unit, learners get to take a field trip to a local law enforcement agency where the learners are able to see how forensic accounting is used in the real world (Farrell & Farrell, 2008:40).

2.8.3 Service learning

As defined by Cruz (2001:31), "service learning is a form of experiential education that helps learners see and understand the relationship between course material and community service". With employee work ethics on a slippery slope and societal responsibilities being neglected, service learning appears to aid learners in the learning of proper work ethics and the need to be a responsible citizen in society. She found that service learning is unique in that the learners takes the knowledge recently learned in the classroom and enters the business world to apply the knowledge, which often results in lifetime learning rather than rote memorization of the topic. Additionally, Cruz (2001:31) found that the learners involved in the service-learning activity were also more likely to develop an attitude of respect for the accounting profession.

2.8.4 Continuous Professional development for Accounting teachers

Teachers should understand the changing nature of the subjects orientation and knowledge base. The Department of Basic Education through the assistance of funders, must continue conducting the professional development programmes. This will change the Accounting teachers' current thinking about their disciplines. Professional development programmes should emphasise the relevance of the new knowledge and the integration of different teaching strategies in the subject (Ngwenaya, 2014:184). This helps accounting educators to keep abreast of current trends in the field. Both teachers and learners must be knowledgeable of local and international standards as well as emerging theoretical postulations (Lord & Robb,2010:530). With continuous development of standards, new accounting procedures, changes in business and economic spheres there is high need of relevant professionals to keep researching and discovering what is relatively new in the discipline so that their services and work output remains relevant (Reiter & Williams 2002; Ravenscroft & Williams 2003).

2.8.5 Awareness programmes to different stakeholders

This can be achieved /through establishing awareness programmes for stakeholders such as teacher unions, SGBs, principals, teachers and learners. Meetings and seminars should be conducted, in order to explain the importance of Accounting to the learners, parents as well as in the economy of the country. The (DOE) Department of Education must appoint personnel with the relevant expertise who have the skills and knowledge of the subject (Mahlangu, 2008).

2.9 FACTORS INFLUENCING THE FACING OUT OF ACCOUNTING AS A SUBJECT AT FET LEVEL

This section discusses factors that influence the facing out of accounting as a subject at FET level. These include lack of proper basic foundation in accounting, poor

enrolment in the subject, lack of qualified teachers at the FET band, poor knowledge of the subject content, parental influence, the language of instruction, curriculum changes and assessment.

2.9.1 Lack of a proper basic foundation in Accounting

The decline in the number of Accounting learners is influenced by the lack of a proper basic foundation in Accounting in the GET and at senior phase level. Furthermore, Economic and Management Sciences in the lower grade are taught by teachers who have poor skills in Accounting, Business Studies and Economics. In South Africa, the other problem related to the subject content is the way in which Economic and Management Sciences (EMS) are taught in different schools. The content of these aims for breadth and not depth. For example, the transmission of Accounting especially financial Accounting in Grade 10 is problematic, this is because it is not covered in detail in the GET band (grade 9). This results in poor performance of Accounting in Grade 12 due to a lack of appropriate content background. Unfortunately, these gaps cannot be bridged at high school level.

Motshekga (2010:1) argues that teachers experience challenges on the way in which content is taught. The problem is that no particular qualification is required to teach learning areas such as EMS in the GET phase. This results in learners not receiving appropriate foundation for their specialisation when they enter the FET level. Thus, the shift from EMS to Accounting makes learners little prepared in terms of content.

2.9.2 Poor enrolment in the subject

Advertising the subject is also one of the challenges that lead to the decline in the number of learners who are registered for act. Teachers who teach Economic and Management Sciences in the senior phase level do not seem to emphasise the importance of taking the subject. Learners in the lower grades also do not get adequate information on the impact of taking Accounting in schools. Learners thus end up taking other subjects like sciences and social subjects, and not Accounting

when they enroll at the FET level. Paris, Paik and Koo (2019: 9) regard Accounting as a subject considered difficult and boring to learners. Therefore, Learner's subject choice has significant implications in the learners' careers. Thus, there is a need to market all the subject to learners while they are still in the lower grades. The implication is that if the benefits of Accounting are explained to learners, parents and SGBs; this would go a long way in encouraging learners and parents to consider Accounting as a useful subject for their career.

2.9.3 Lack of Qualified Accounting Teachers at the FET band

The highest teaching qualification gained from the defunct South African colleges was an M+3. However, there are some areas in South Africa with good educators. There are also areas where educators are not qualified for learners who want to learn (David 2014:38; Ngugi and Mumiukha 2016:1304; Musau and Abere 2015:86). According to the Nelson Mandela Foundation (2005:), most of the educators do not have the necessary qualifications but teach learners up to grade 12. Others do not even have a grade 12 qualification /certificate. The fact that educators' colleges have been closed implies that unqualified teachers contribute to the problem.

2.9.4 Poor knowledge of the subject content

Teachers struggle to impart the required skills to learners in a way that gives effect to the expectations of the new curriculum, and this pointed to their limited understanding of the nature of the discipline which, as conceived by the new curriculum, foregrounds propositional-content knowledge (Cleaver, Lintern & McLinden, 2018). In regard to the accounting content taught in Grade 10 as merely preparatory to what will be encountered later, the participating teachers assumed that learners in that grade should be able to tackle lower-order questions only as the content does not lend itself to higher-level questioning.

This is in fact a fallacy in as much as any content is amenable to higher levels of thinking. Therefore, if teachers take their cue solely from the way the Accounting

curriculum sequences topics in the FET band, they are likely to deprive lower-grade learners of the opportunity to develop higher-level thinking skills (Ngwenya: 2014:174). Such an attitude displays a limited understanding of how to teach and assess in Accounting. The participating teachers' persuasion of an almost impermeable hierarchy of knowledge and skills forces them to plan and structure their lessons and activities in a compartmentalised way such that learners in the lower grades are not adequately prepared for the more complex content awaiting them in the higher grades.

The teachers seem to be rigid about the structure of the curriculum and believed that teaching should be organised in a fixed sequence (Tshiovhe, 2018:57). As a result, topics that are in fact related to one another across the three grades in the FET band ended up being taught in isolation from each other, with the teachers confining their instruction to the content set for the particular grade, or lower ones, and neglecting to make connections with what would be encountered later. This reveals a lack of understanding of the interconnectedness of the various topics among the three accounting fields (Ngwenya: 2014: 178).

2.9.5 Parental influence

Parental influence also contributes to the decrease in the number of learners taking as a subject Accounting. Many parents are illiterate, and they cannot assist their learners. In the content of South Africa, parental role is encouraged. In rural areas particular, teachers require greater parental involvement in the education of their children. This is because most of the learners in the rural areas are not assisted with homework by their parents, and it was also observed that there was a notable improvement amongst learners who are assisted by parents in their work. The DOE (2005: 32) introduced School Governing Bodies (SGBs) in order to involve the parents in the education of their children. However, in some Black schools the SGB's are not well informed about their roles. As a result, they end up agreeing on things which will not benefit their children.

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2.9.6 Curriculum changes and assessment

Changes in the way Accounting is taught and assessed also affect teachers' understanding, particularly that of seasoned teachers who are only familiar with traditional approaches. Curriculum reform has brought about many changes in teaching, learning and assessment. These changes are evident in the Accounting curriculum. Prior to the implementation of the National Curriculum Statement (NCS) in the Further Education and Training (FET) band (Grades 10-12), Accounting was mainly regarded as the art of recording transactions. This heavy focus on financial accounting influenced teachers to use the procedural approach as a point of departure in teaching and learning. As a result, 'many teachers regarded knowledge of the recording or bookkeeping process as a major outcome for subject Accounting' (DoE 2008:8). This implies that the traditional format for the teaching of Accounting was too narrow, too procedural and too mechanical, and forced the learners to rely on memory only. Learners' reasoning abilities and the practice of reflecting on the financial information through solving problems were hardly ever addressed or assessed.

The implementation of the NCS resulted in the reconceptualization and redesign of the subject of Accounting. In terms of the Subject Assessment Guideline (SAG), Accounting is viewed as a specialized 'language of communicating financial information' (Ballantine & Larres 2007:174). This implies that the subject is regarded as a vehicle for communicating financial information in a way that best serves the purpose of making appropriate financial decisions (Ngwenya, 2014: 171). This reconceptualization had a direct bearing on teaching, learning and assessment approaches and procedures, because it necessitates the transformation of teaching and assessment practices: teachers now have to follow new approaches to lesson planning, actual teaching and methods of assessment (Lofthouse, & Thomas, 2017).

2.9.7 Misinformation and lack of information regarding Accounting, career paths and career guidance

When wrong information is gathered negative perception is widely dispersed. Countries like New Zealand have revealed that accounting is perceived as dull and boring by college learners, tertiary learners and career advisors, thus contributing to the reasons behind the decline in the number of accounting graduates (Yusoff, Omar, Awang, Yusoff & Jusoff, 2011:66). Previous literature has also found empirical evidence that the preferable perception of accounting is positively correlated with a rewarding career choice in accounting for higher secondary school learners. This led to low awareness of professional accounting examinations and limited knowledge of an accountant's job function. As a career is a long process which must be planned for from an early stage, accounting learners must be able to gather information from professional accountants before they can decide whether to continue with the professional examinations or not. Ultimately, these learners will be on the right track in their career choice.

Accounting is also identified as one of the subjects in which teachers' encountered learners with major reading problems, arithmetic deficiency and language problems (Peens, 2018). Furthermore, both the literature review and empirical study revealed that many learners do not have any knowledge on the accounting profession even those who were taking accounting as a subject could not explain what accountants do. Lack of career guidance, funds to study and exposure to the business world were further problems contributing to the decrease in the number of learners taking accounting as a subject. Suggestions made by different researchers are using practicing professionals, mentoring relationships between accounting learners and professionals and peer tutoring to stimulate the interest of learners in overcoming their fears and anxiety about the subject. Furthermore, accounting teachers are not in touch with the market. As a result, they do not get learners excited about accounting (Yusof et al., 2011: 58). This most happens mainly among the rural learners who are far away from the industries.

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2.9.8 The role played by school governing bodies in the facing out of Accounting as a subject

The role of SGBs is to develop the vision and mission statement of the school, because it is the overall governing body of all South African Schools, SGB have the power in a particular school. The SGB has to serve as a link between the school and the parents. The SGB has to be involved in the development of curriculum and when the subject is introduced to the school. The SGB should have parents who are involved in educational matters. This will help in decision -making. However, the challenge is that some of the parents who are members of the SGBs lack confidence and motivation when they need to discuss important matters of the school, because they do not understand their responsibilities. As a result, school managers can use their powers to influence SGB members when facing out the subject. The question is are these SGB members using these powers in school curriculum development?’

2.9.9 Awareness of the Department of Basic Education regarding schools facing out Accounting as a subject area

The subject analysis of Accounting in Limpopo province also shows that there is a decrease in the number of schools and learners who are offering/taking Accounting. Table 2 shows the decrease in the number of schools offering Accounting in Limpopo province the decrease is from 1097 to 882 and for learners it is from 17320 to 14188. This has also affected the performance in examination of learners from 69% to 62% (DoE, 2019:2).

Table 2: DOE subject analysis:2019

Year	Number Of Schools	Number Of Learners	Pass Percentage
2014	1097	17320	69.7%
2015	1106	22945	56.1%

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2016	1002	22205	65.7%
2017	946	15827	57.8%
2018	882	14188	62.3%

As the new century and 4th industrial revolution gets underway it is important to reflect upon, and plan for expected changes in accounting practice. On the other hand, the main growth areas of accounting practice appear to lie in the fields of business advisory services. As such, future accountants will take on the role of 'knowledge' workers. Although a command of technology will be an important component of an accountant's skill set, of more significance will be the skills in analysis, innovative problem solving, communication and client relations. Accounting teachers therefore need to anticipate the expected shift in accountants' skills and develop courses and teaching methods that are far more interdisciplinary and analytical in their orientation (Howieson, 2003:70). The question that can be asked is if the government is aware of what it has done or what the intervention strategies are.

2.9.10 The role played by teacher unions in the facing out of Accounting as a subject area

Another factor which impacts negatively on the facing out of Accounting is the influence of the teacher unions in the appointment of teaching and promotional posts across the country, including those of principals. Teachers who have not been trained in Accounting are appointed after paying bribes for the teaching or promotional post. Such appointments impact negatively on Accounting subjects because the appointees may lack the knowledge and ability of teaching Accounting (Goe & Roth, 2019:2).

According to Zengele (2013: 19), teacher unions are contributing to the decline in the number of learners taking Accounting because some Union officials are promoted to managerial positions even when they do not qualify and those who qualify are ignored.

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The findings further revealed that the educator union involvement at school level is partial during the filling of promotional posts. The problem is that different stakeholders who are in charge of the filling of posts have different agendas.

Nepotism has an effect on the incapacity of the school to meet the needs of the learners. Focus therefore should be on the performance of the teachers employed rather than allegiance to a party. Unions interfere with the constitutional processes of the SGB's panel. The role of SGB is to recommend the appointment of teachers at a school (DoE, 2016:4). The unions instead focus on their needs which are to protect their members at all costs. Therefore, unions are forced to compromise the ethical ways of appointing staff thereby destroying the future of the learners. The inherent promotions of key union members to management positions have thus led to a decline in the motivation and dedication of academically and professionally deserving teachers.

2.10 CONCLUSION

Findings from literature review indicate that there are problems that teachers and learners experience in facing out of Accounting as a subject in schools. This problem confronts teachers of Accounting in teaching Accounting in Nigeria, Lybia and South Africa. Literature also revealed the importance of continued professional development of Accounting teachers and to improve learners' performance

CHAPTER THREE

RESEARCH AND DESIGN METHODOLOGY

3.1 INTRODUCTION

This chapter discusses the research design and methodology adopted for this study. The population, sampling, procedures and sampling are discussed. The data collecting instruments, instrumentation, data collection procedures and triangulation are also presented. The issue of validity and reliability, trustworthiness of the qualitative data, research and data were given attention

3.2 RESEARCH DESIGN AND RESEARCH METHODOLOGY

This section provides an exposition of the research design and subsequent methods of data collection

3.2.1 RESEARCH DESIGN

Mouton (2001) describes research design as a plan of how the researcher intends conducting research. Bailey (2007) suggests that in developing a research design the researcher must decide on the purpose of the research, the paradigm informing the research, the context or situation within which the research is carried out, and the research techniques employed to collect the data. The researcher adopts the mixed methods research design. A mixed methods research design is a procedure that involves combining both quantitative and qualitative research design methods within the same study (creswell, 2012:12). The mixed method research design was adopted because it enhances the analysis and the production of rich research outcomes (Lichtman, 2013:105)

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3.2.1.1 Quantitative research design

Quantitative research is an approach which used to answer questions about relationships among measured variables with the purpose of explaining, forecasting and monitoring phenomena (Leedy & Ormrod, 2005:94). This is the kind of educational research in which the researcher decides what to study and asks specific narrow questions, collects numeric data from participants and analyses these numbers using statistics.

3.2.1.2 Qualitative research design

Qualitative research design refers to non-numerical examinations and presentation of observations for the purpose of discovering underlying meaning and pattern of relationships (McMillan, 2010:320). According to Creswell (2009:16), the purpose of qualitative research design is to try to gather full information in real setting, in order to develop an understanding of the views of participants and observations of the researcher

3.3 RESEARCH METHODOLOGY

Methodology refers to the coherent group of methods that complement one another to deliver data and findings that reflect the research question and suit the research purpose (Henning, 2010:16). McMillan and Schumacher (2010) refer to methodology as a design whereby the researcher selects data collection and analysis procedures to investigate or answer specific research problems or questions respectively. Methodology is concerned with the relationships between various parts of the study and the production of findings

In this study, the researcher used questionnaires and interviews to collect data from the participants.

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3.3.1 Quantitative method

Quantitative data was collected through questionnaires to establish the views of teachers about the challenges facing teaching and learning of accounting. A questionnaire is a data-gathering instrument through which the respondent answers questions in writing (Cheng, 2009:4). The purpose of a questionnaire is to collect quantitative data, in order to compile information regarding the experiences in teaching and learning of accounting. The researcher used the questionnaires because it derives objective data. The researcher used the questionnaires to collect data from teachers and maintain anonymity of participants.

3.3.2 Qualitative method

Qualitative data was collected through interviews. In this study, Interviews are defined by Creswell (2010;15) as a two-way conversation in which the interviewer asks the participant questions to collect data and to learn about the ideas, beliefs, views, opinions and behavior of the participant, in order to see the world through the eyes of the participant and it helps the researcher to obtain appropriate and factual information from participant (Creswell,2003:12). This strategy allows probing for more explanations. From the qualitative perspective, the researcher explored the experiences and perceptions of the subject advisorp, schools principals and heads of department who were participants in the study by means of interviews and open-ended questions.

3.4 SAMPLING

Sampling is about the choice of the population and the determination of the sampling procedures and the samples

3.4.1 Population

A population is a group of people the researcher is interested in and from which a sample is drawn (Merriam 2010:45). The population of this study were all accounting

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subject advisors, principals, heads of department (HODs) and accounting teachers in the Soutpansberg circuit cluster.

3.4.2 sampling procedures

The sampling process involves the techniques that a researcher uses to select participants from the wider population (Jupp, 2006:271). In this study, both quantitative and qualitative sampling procedures was used.

3.4.2.1 Quantitative sampling procedure

A quantitative sample was selected through simple random sampling techniques. Simple random sampling is the most popular method for choosing a sample among the population for a wide range of purposes. In simple random sampling each member of population is equally likely to be chosen as part of the sample. The simple random sampling was used because every member of the population needs to have an equal chance of being selected.

3.4.2.2 Qualitative sampling procedure

In qualitative sampling, purposive sampling was used to select the participants. This is because it allows the researcher to select a sample based on the purpose of the study and knowledge they have (Lewis & Ritchie, 2011:107). Purposive sampling is a sampling technique in which the researcher relies on his or her own judgment when choosing members of population to participate in the study.

3.4.3 SAMPLE

The quantitative sample of this study consisted of of 60 Accounting teachers who were used to gather information through a questionnaire. Teachers were sampled because they teach and assess learners on a day to day basis. The qualitative sample comprised of 6 subject advisors who were sampled because they support the teachers with the implementation of the curriculum, (10) principals, 5 secondary schools which

currently offer Accounting and 5 principals of secondary schools which have phased out Accounting. The principals were sampled because they monitor the teaching and learning of accounting. 6 heads of departments (HODs) were selected because they are the ones who manage the teaching of accounting in schools.

3.5 INSTRUMENTATION

The interview schedule and questionnaires were used to collect data

Three interview schedules and one questionnaire were developed as instrument for data collection, (i) namely subject advisors interview schedule on challenges facing teaching and learning of accounting as a subject at FET level (see Appendix B). (ii) School Principals interview schedule on challenges facing teaching and learning of accounting as a subject at FET level (see Appendix C). (iii) HODs interview schedule on challenges facing teaching and learning of Accounting as a subject at FET level (see Appendix D). (iv) teacher's questionnaire about the challenges facing teaching and learning of Accounting as a subject at secondary schools

3.5.1 Subject advisors interview schedule on challenges facing teaching and learning of Accounting as a subject at secondary school

Subject advisors interview schedule on challenges facing teaching and learning of Accounting as a subject was used as solicit information on how schools are facing out Accounting as a subject. The schedule was divided into two sections namely: (i) the biographical information and (ii) contextual questions. biographical information indicated the following: gender, age in years, designation, highest educational qualification, professional qualification, teaching experience in years and experience as subject advisor, highest professional qualification and number of circuit participants support. Seven contextual questions were used to collect information from subject advisors on the following areas :strategies teacher can used in Accounting, encouraging learners to study Accounting at FET level, encouraging teachers to

attend professional development meetings, the department is aware on the facing out of Accounting, factors responsible to the facing out of Accounting, Intervention strategies to stop facing out of Accounting, any information to provide regarding the facing out of Accounting in schools

3.5.2 School principals interview schedule on challenges facing teaching and learning of Accounting as a subject at secondary school

School principals interview schedule on challenges facing teaching and learning of Accounting as a subject in the FET was used as solicit information on facing out of Accounting as a subject at schools. The schedule was divided into two sections namely: (i) the biographical information and (ii) contextual questions. biographical information indicated the following: gender, age in year, highest professional qualification, experience as principal and teaching experience. Seven contextual questions were used to collect information from school principals on the following areas: teaching strategies when teaching Accounting, process to follow when facing out the subject, how SGB are involve when school phase out the subject, factors responsible for facing out Accounting, support that principal give to teacher and learners, things to be done to maintain Accounting, and information you can provide regarding the facing out of Accounting in schools?

3.5.3 Head of Department interview schedule on challenges facing teaching and learning of Accounting as a subject at secondary school

Head of department interview schedule on challenges facing teaching and learning of accounting as a subject in the FET was used as solicit information on facing out of Accounting as a subject at schools. The schedule was divided into two sections namely: (i) the biographical information and (ii) contextual questions. biographical information indicated the following: gender, age in year, highest professional qualification, experience as HOD and teaching experience. five contextual questions were used to collect information from HODs on the following areas: teaching strategies when teaching Accounting, factors responsible for facing out accounting,

the way HODs support Accounting teachers and learners, things to be done to maintain Accounting, information you can provide regarding the facing out of Accounting in schools?

3.5.4 Teachers' questionnaires on challenges facing teaching and learning of Accounting as a subject

One teachers' questionnaire was developed on data collection. Teachers' questionnaires was used to solicit information about challenges facing teaching and learning of Accounting as a subject. The questionnaires were divided into five sections namely, (i) biographical information; (ii) resources that Accounting teachers uses when teaching Accounting as a subject; (iii) level attitude of teachers and learners towards Accounting when teaching and learning the subject; (iv) factors contributing to the facing out of Accounting; (v) strategies used when teaching Accounting at secondary schools. biographical information indicated the following: age, gender, highest professional qualification, highest educational qualification, teaching experience, and major subject. Six questions were used to collect information on the resources used by teachers. Nine questions were used to collect information on the information on the level of attitude of teachers and learners when teaching and learning of Accounting, ten questions were used on the factors contributing to the facing out of Accounting by schools.

3.6 DATA COLLECTION PROCEDURES

Before the process on data collection starts, permission was sought form the University of Venda ethics Committee, Department of Basic Education, Vhembe District, the researcher delivered consent forms to target schools after obtaining permission from the school principals

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3.7 TRINGULATION

According to Creswell (2009:191), triangulation occurs when researcher scrutinizes details from the data and used it to construct a meaningful argument for the emergent themes. Since this study used face-face interview and questionnaires to collect data the researcher used triangulation to ensure credibility. The use of multiple data sources (interview schedules and questionnaires) allowed the researcher to corroborate the findings from one method of data collection to the findings of another. Triangulation is an approach of inquiry that combine both quantitative and qualitative results (see chapter 4 and 5).

3.8 DATA ANALYSIS

3.8.1 Quantitative data analysis

Quantitative data were analyzed through the Statistical Package for Social Sciences (SPSS) 26, in which participants' responses were reduced to numbers and percentages. The researcher uses SPSS to analyses statistical data, so that it should be easily interpreted before a conclusion is drawn

3.8.2 Qualitative data analysis

The qualitative data was summarized according to the main research questions and analyzed thematically. According to Ruan and Clarke (2010:79), thematic analysis refers to the method for identifying, analysis, and reporting patterns (themes) within the data. Thematic analysis was used because it enables the researcher to organize data into themes, coding, arranging and descriptions. The Department of Education may find the findings useful while designing the syllabus for learners of Accounting secondary schools.

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3.9 ETHICAL CONSIDERATIONS

According to Litchman (2010: 53) ethics means doing what is right, treating people fairly and not hurting anyone. The researcher wrote a letter to the DoBE to seek permission to conduct research. The circuit managers in Soupanberg Area was informed about the research to be conducted in their respective schools. Once the permission is granted, personal visits was made to conduct face to face interviews, observe lessons and administer questionnaires.

The study ensured that participants granted both confidentiality and anonymity. The information obtained from the participants was revealed in public and their identities were concealed. The researcher also sought permission to record the participants' responses. The dignity and integrity of the participants were respected at all times. Leedy and Omrod (2002:107) state that under no circumstances should others be aware of how a participant has behaved in a study. The study conformed to the ethical principles in accordance with the University of Venda's requirements.

3.10 CONCLUSION

The purpose of this chapter was to describe and explain how data was collected and analysed. The research design and research methodology were also discussed, research aspects such as the population, sample, sampling procedures, data collection and analysis were also highlighted. Finally, research instrument such as interview schedule and questionnaire were also highlighted.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

This chapter presents an analysis and interpretation of the data collected through interviews. The qualitative data comprises data collected from six subject advisors, six school principals, and six head of Department (HODs). The aim of study was: To examine the state of Accounting curriculum offered in the FET phase. To identify challenges that contribute to the facing out of Accounting in public secondary schools. To explore strategies that can be employed to improve the teaching and learning of Accounting.

4.2 QUANTITATIVE DATA ANALYSIS

This section analyses and interprets all data collected which has been divided in terms of biographical and contextual information of the participants.

4.2.1 Biographical information: profile of the respondents

Gender

There are two groups of participants. The first group participated in the interview and the second group filled in a questionnaire.

Table 4.1 Gender of participants

4.1.1	Gender	Frequency	Percentages
	Female	30	55.6
	Male	24	44.4
	Total	54	100
	Age group		
	Below 25	16	29.6

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	25-30	19	35.2
	35-50	11	20.4
	41-above	8	14.8
	Total	54	100

Table 4.1.1 shows 55.6% (30) of participant were females while 44.4% (24) were males. this means that there are more Accounting female teachers. All of them responded and their opinions incorporated into this study. Although males were only 44.4% (24), this is representative enough to be considered as the true views of males. **In Table 4.1** shows the age distribution of the participants. The majority, 35.2% (19) participant were in the age category of 25-30 years. This group is followed by the age group below 25 years who constituted 29.6% (16). The third group comprised of 20.4% (11) of the participant were in the age category of 35-50. Only 14.8% (8) were in the category of 41 and above. This means that they are few older teachers for Accounting

Table 4.2 What is your qualification

Row Labels	Frequency	Percentages%
B.A.Ed/B.Ed(Undergraduate)	21	38.8
Degree+UED/PGCE	19	35.1
Hons+Teachears qualification	6	11.1
Master's Degree qualification	2	3.8
STD 3 years	2	3.8
STD years+ Degree	4	7.4
STD 2YRS	0	0
Doctor + teacher qualification	0	0
Total	54	100

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Table 4.2 indicate that 38.8% (21) participants held a B.A.Ed/B.Ed qualification followed by 35.1% (19) who had Degree+UED/PGCE 1.1% (6) had a Hons+Teachers qualification. Followed by 7.4% (4) who had STD years+ Degree. followed by 3.8% (2) who had master's degree qualification. 3.8% (2) had STD 3 years. No participant had STD 2YRS and Doctor + teacher qualification. This means that the views of those with master's degree and STD 3 years will be less significance as the percentage is too small.

4.3 CONTEXTUAL ANALYSIS AND INTERPRETATION OF DATA FOR TEACHERS

Table 4.3 How would you classify the present level of performance of Accounting in your school?

	Frequency	Percentage
30%-40%	27	50
50%-60%	16	29.6
75% and above	11	20.4
Total	54	100

Table 4.3 shows that 50% (16) of the respondent indicate that the performance of Accounting in their schools is in lower level. While 29.6% (16) classify the level of performance in Accounting, followed by 20.4% (11) is the level of performance in the subject. Most schools are in lower level of number of enrolment of learners in Accounting. The findings of the literature revealed that enrolment of learners in Accounting is declining (Evans, 2014:16). This implies that the decline in learners enrolment has resulted in less performance of learners in the subject

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Table 4.4 Do you think you are properly qualified to teach Accounting.

	Frequency	Percentage
No	48	88.9
Yes	6	11.1
Total	54	100

Table 4.4 shows that 88.9 (48) of participant are not qualified properly to teach Accounting were as the remaining 11.1% (6) of teachers confirmed that they are properly qualified to teach Accounting in schools. majority of the teacher do not have adequate qualification to teach Accounting because they were allocated to teach the subject even if they do not know the content of the subject. Literature findings revealed that most of the schools that are facing out Accounting on the basis that teacher re not properly qualified to teach Accounting (Guthrie, Evans & Burritt, 2014:24). This implies that when schools have unqualified teachers it won't produce good results.

Table 4.5 How often do you meet with the subject advisor?

	Frequency	Percentages
Monthly	15	27.8
Once per quarter	19	35.1
Once per week	8	14.8
Other	2	3.7
Twice per year	10	18.6
Total	54	100

Table 4.5 indicate that 35.1% (19) of the respondent meet the subject advisor once per quarter . whereas 7.8% (15) said that the subject advisor come to schools monthly .

for evaluation or to look for their work. Only 18.6% (10) often meet with the subject advisor twice a year while 4.8% (8) they said subject advisor visit them once per week, the last 37.3% (2) are others who is saying subject advisors they do not visit school. The data suggest that subject advisor do not visit teachers regularly to evaluate if teaching is taking place effectively as majority of the participants indicated that subject advisor visit teachers once per quarter. Literature indicate that subject advisors also do not play an active role in evaluating the teachers' progress throughout the year. The reviewed literature support that the subject advisors must facilitate curriculum delivery and provide guidance to schools (The Department of Education (2002:23)). The subject advisors must visit schools to support school development activities and to support teachers with the implementation of the curriculum.

Table 4.6 How often do your subject advisor visit you for professional development in Accounting

	Frequently	Percentage
Once per annum	25	46.3
Twice per annum	15	27.8
Three per annum	9	16.7
Four times per annum	5	9.2
Total	54	100

Table 4.6 shows that 46.3% (25) of participant attend professional development once per annum. Followed by 27.8% who indicated that. that subject advisor visits schools for professional development twice per annum. The third category with 16.7% (9) indicated that subject advisors come to their schools for professional development three times per annum. only 9.2% (5) said that subject advisor visits schools for professional development in Accounting quarterly. The reviewed literature indicated that subject advisor should visit teachers for Professional development programmes

and emphasise the relevance of the new knowledge and the integration of different teaching strategies in the subject (Ngwenaya, 2014:184)

Table 4.7 Do your subject advisors invite you to attend any professional development courses for the teaching of Accounting.

	Frequency	Percentage
No	36	66.7
Yes	18	33.3
Total	54	100

Table 4.7 shows that 66.7% (36) of participant they are not invited by subject advisor to attend any professional development courses for the teaching of Accounting. Only 33.3% (18) of teachers agree that they are invited by subject advisor to attend professional development courses of Accounting. The responses imply that subject advisors are not doing enough on teachers' professional development. The Department of Education through the assistance of funders, must continue conducting the professional development programmes as it changes the Accounting teachers' current thinking about their subject (Lord & Robb,2010:530).

Table 4.8 Teachers view on whether subject advisor qualify to advise Accounting teachers

	Frequency	Percentages%
No	42	77.8
Yes	12	22.2
Total	54	100

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Table 4.8 indicates that 77.8% (42) of the participants indicated that those subject advisors are not qualified to advice teachers in the teaching of Accounting. On the converse, only 22.2% (12) agreed that subject advisors are qualified to advice teachers in the teaching of Accounting participant agree that subject advisor are not qualified to advice teaching of Accounting. Reviewed literature indicates that providing educators with the educator providing support materials and class visits Muller (2009; 51). Class visits enable the subject advisor to understand what is actually happening in class, so that he/she would understand the nature of advice that might be needed, subject advisors must be qualified so that he/she might be able to understand what kind of advice or knowledge should give to teaching of Accounting.

4.9 Changes in the curriculum have an impact on the results of Accounting in grade12

	Frequency	Percentage
Strongly agree	15	27.8
Agree	18	33.3
Disagree	12	22.2
Strongly disagree	9	16.7
Total	54	100

Table 4.9 shows that 33.3% (18) of the respondent agree that changes in the curriculum have an impact on the results of Accounting in grade 12. This is followed by 27.8% (15) who strongly agree. It further indicates that 22.2% (12) participants indicate changes in the curriculum disagree that changes in the curriculum does not have an impact on the results of Accounting. The last group with 16.7% (9) participants strongly disagrees. Majority of the participants, therefore agreed that changes in the curriculum affect teachers' understanding, particularly that of seasoned teachers who are only familiar with traditional approaches. This is in line with research

findings which indicate that curriculum reform has brought about many changes in teaching, learning and assessment (Ballantine & Larres 2007:174).

4.10 How do you rate the new curriculum in relation to the pace of work of teachers

	Frequency	Percentage
Very low	11	20.4
Slowed	4	7.4
Increased	24	44.4
Highly increase	15	27.8
Total	54	100

Table 4.10 shows that 44.4% (24) of the participants agree that teachers increased with the new curriculum in relation to the pace of work of teachers. 27.8% (15) of the teachers is highly increase with the new curriculum while 20.4% (11) shows that the new curriculum in relation to pace of work of teachers is very low, only 7.4% (4) of curriculum is slowed compared to the pace of work of teachers. This means that the new curriculum is adding some more knowledge to the teachers. The challenge facing Accounting teachers therefore is to change their teaching strategies and to align them with the requirements of the new curriculum. (Fogarty, 2017: 151). The reviewed literature shows that the new curriculum has a good relation to the pace of work of teachers, therefore teachers who align their teaching strategies with the new curriculum are equipped with more knowledge and understanding.

4.11 In your opinion do you think the way teachers teach is effective

	Frequency	Percentage
Yes	52	96.3

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No	2	3.7
Total	54	100

Table 4.11 shows that 96.3% (52) of the participants indicated that the way teachers teach is effective compared to 3.7% (2) who indicated that the way teachers teach is not effective. Teachers believe that the way they teach the subject is effective and the challenge is that some teachers and learners have negative attitude towards the subject of Accounting. Literature review shows that teachers are effective as they are also encouraged to enjoy their teaching as it stimulates learners' attitudes towards the subject (Ballantine,2007:165). Teacher must be effective so that learners must get more knowledge from them, and this will ultimately improve learners pass rate and encourage other learners to enroll for Accounting.

4.12 Are teachers given chances to make decisions on subject allocation

	Frequency	Percentage
Yes	6	11.1
No	48	88.9
Total	54	100

Table 4.12 also shows that 88.9% (48) of the participants agreed that teachers are not given chances to make decision during subject allocation. It further shows that 11.1% (6) of the participants agreed that they are given chances on subject allocation. This is because some of them are allocated the subject according to their qualification and this makes them choose content only when teaching Accounting and leaving out important aspects to be examined at the end of the year (Nelson Mandela Foundation, 2005:114). The reviewed literature confirmed that other teachers are being told to change subject and take another subject by the principal without consulting them. The principal must consult teachers when doing subject allocation so that every teacher

must teach the subject which they have adequate knowledge as it helps learners to understand and improve pass rate percentage.

4.13 What is your learners' attitude towards the teaching and learning of Accounting

	Frequency	Percentage
Positive	15	27.8
Negative	34	62.9
Neutral	5	9.3
Others	0	0
Total	54	100

Table 4.13 shows that 62.9% (34) of participants said that learners have negative attitude towards teaching and learning of Accounting. While 27.8% (15) has positive attitude on the subject. The table further indicate that 9.3% (5) of learners are neutral. For teaching and learning to continue learners must have positive attitude to the subject and the teachers, positive attitude is encouraged by creating a good relationship with teachers and other learners (Niemi, 2000: 45). Participation in group activities, working in pairs, working as a team, assisting a peer and providing leadership are encouraged as they are an indication of positive attitudes towards work in the teaching and learning of Accounting

4.14 How large is your Accounting class

	Frequency	Percentage
Below 30	27	50
31-40	14	25.9
41-60	9	16.7

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60 and above	4	7.4
Total	54	100

According to Table 4.14 50% (27) of participants have the lowest number of earners' enrollment in accounting. Another 25.9% (14) have between 31-40 learners. The table further indicated that 16.7% (9) are high enrolment in the subject Followed by 7.4% (4) which have more than 60 learners in their classes. The enrolment of learners in Accounting is declining as the number of enrolment in most schools are below 30 this means that learners are not taking commercial stream doing Accounting they are running to other stream. Limpopo province Department of Education also provides reports about the declining of accounting enrolment numbers decreasing in schools each year (DoE, 2018:9). The number of learners who study Accounting is influenced by the teachers 'attitudes, knowledge and skills. Poor performance by learners in the subject can also influence learners to lose interest in the subject

4.15 What does the school do to motivate learners who perform better in Accounting

	Frequency	Percentage
Give certificate	35	64.9
Give money	0	0
Given trophy	7	12.9
Not awarded	8	14.8
Other	4	7.4
Total	54	100

Table 4.15 shows that 64.9% (35) of participants at schools do motivate learners by giving the certificate as a sign of encouragement. On the converse,14.8% (8) of the participants indicated that learners are not awarded by their schools while 12.9% (7) of learners are given trophy by their teachers for appreciation a further 7.4% (4) of

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learners are others and the table shows that no learners who are given money as a sign of motivation, academic motivation refers to how learners are motivated to perform better in Accounting (Yeung, 2013:361) The collected data confirm that schools should give learners incentives to motivate them to improve their performance in Accounting

4.16 Are you provided with computer for teaching Accounting

	Frequency	Percentage
Yes	5	9.2
No	49	90.8
Total	54	100

Table 4.16 shows that majority of the participants at 90.8% (49) are not provided with the computer for teaching Accounting and 9.2% (5) of teachers are provided with computers to teach the subject. The review of the literature shows that most of the schools do not have computers, schools must have computer as it helps them to goggle more information and terms concerning the subject (Cooper and Tinker, 1998).

4.4 B: CONTEXTUAL FACTORS

This section discusses qualitative data analysis. The data was analysed thematically, and 5 themes emerged for the data generated from the interview as captured in table 4.2 (See Appendix D, E and F).

4.4.1 TO EXAMINE THE STATE OF ACCOUNTING CURRICULUM OFFERED IN THE FET PHASE

4.4.4.1 Teaching and learning of Accounting curriculum currently

Participants indicated that the state of Accounting offered in the FET phase changes to help learners to get good results as they are now having two papers to write in Accounting with regard to that the subject advisor had this to say:

***S.1** The Accounting curriculum is developed in such a way that it is learner-centred and educators become facilitators in the process. The department is doing everything to reinstate the subject in some schools, so the department come with the strategy that the stream must have paper 1 and paper 2 to make Accounting easier for learners (see Appendix D line 28)*

One of the subject advisors at the department said that:

***S.2** Accounting was mainly regarded as the art of recording transactions nowadays it focus on financial accounting influenced teachers to use the procedural approach as a point of departure in teaching and learning .We are aware because when we look at the enrolment which is getting down and each year in a period of 3 years, I think we are left with very few learners so the department has come with the strategy that because learners are not performing well there must paper 1 and paper 2 so that learners can pass (see Appendix D line 30)*

It is clear that the above findings indicate that the participant regard the state of Accounting curriculum that the department has introduced very helpful as learners are getting high pass rate even though Accounting is phased out by many schools (Noe, 2009:3).

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4.4.2 TO IDENTIFY CHALLENGES THAT LEAD TO THE FACING OUT OF ACCOUNTING IN PUBLIC SECONDARY SCHOOLS

4.4.4.1 Attitude of school managers and teachers

Participants indicated that there are school managers who contributed to the phasing out of Accounting in schools because of their attitude. In all schools' managers failed to provide effective leadership, teachers do not perform maximally, and this has a negative impact on the performance of learners. When school managers show negative attitudes towards the subject, learners too tend to lose interest in it (Bonney, 2015:25). With regard to the subject advisor had to say:

S.3 I think is greedy by the principal, I can give example in one of the schools they were having last year 36 learners in grade 10 but they just decided, the principal decided that next year we won't have Accounting, why because learners have not yet chosen unless they went for next year and say you see we don't have learners (see Appendix D line 41)

One of the principals at the schools said that:

P.4 Sometimes we try to support educators, but you know our teachers are very stubborn they don't want to learn from other of which is bad tendency when we try to outsource, they don't want to be there to learn from the expert (see Appendix E line 96)

It is clear that from the above findings that all participants understand that sometime principals and teachers have negative attitude which contribute to phasing out Accounting subject in school's literature by (Bonney 2015:25). School managers should have a positive attitude towards accounting as a subject and this must be shown through facilitating the availability of well qualified teachers. This means that department need to look at why Accounting is being phased out.

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4.4.4.2 Teachers' Skills and Competencies

The subject advisors and head of department believe that schools need someone who have skills and competencies to teach Accounting because in many schools there are unqualified teacher who are not competent to teach Accounting. One subject advisor said this:

S.5 Teachers must be given opportunity to study further Accounting because they have got little knowledge so when they study it will increase their understanding (Appendix D line 51)

One of the principals has to say this:

P.3 In EMS in grade 7-9 we don't have enough teachers; you may find that the teacher who is teaching EMS is not fully qualified educator (see Appendix E line 88)

The above statement was supported by the head of department who said that:

H.2 If we solve out the problem of unqualified educator in grade 7 then we will have large numbers and there will be a demand of teachers to teach EMS and Accounting because learners will have more interest in doing Accounting (see Appendix F line 147)

The above findings concur with literature by (Moats, 2010:5). One of the most important factors in the teaching and learning of accounting is that teachers must have relevant teaching skills that necessitate proper handling of Accounting learners. When teachers are being skilled and competent it helps learners to get the right information or content which is useful to them. This will help in imparting relevant knowledge to concerned learners.

4.4.4.3 Learners Knowledge of Accounting skills

Participants indicate that learners with knowledge of Accounting skills it helps them to learn more skills in Accounting, because Accounting need learners with knowledge

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and skills to perform complex calculations in accounting. The subject advisor said that:

S.1 We always do this teacher professional development once per term and by doing it regularly we trust that it helps teachers to understand Accounting more and being reminded how to teach or impart Accounting knowledge to the learners as learners are eager to know the content and everything that involve Accounting (see Appendix D line 26)

One of the principals had this to say

P.3 Learners lack knowledge of what the subject to choose so these learners must perform complex calculation in Accounting at a lower stage in grade 7 that's where they will have interest in the subject (see Appendix E line 102)

The head of department supported the above findings when he said that:

H.2 Our learners lack knowledge of Accounting they don't even understand the debit and credit of assets, so, it is important for teacher to start with the content so that they understand the terminology of Accounting (see Appendix F line 138)

The reviewed literature indicated that teachers believe there is a need for learners to master Accounting skills in order to perform complex calculations in accounting (DoE, 2018: 23). When learners have knowledge and skills it will be easier for them to know how to deal with any problem they will be solving and knowledge it will help them to understand the content and concepts they will come across, imparting adequate knowledge and skills can improve learners pass rate and facing out of Accounting will decline.

4.4.4.4 Combining theory and practice

Participant believes that when Accounting is taught there must be a combination of theory and practise because it works together before calculation is done there must

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be a fully explanation of the concept so that learners may know the meaning of what they are calculating, and one of the subject advisor said that:

***S.5** In most of our circuit we do send circular to invites all Accounting teachers to attend teacher professional development meeting as it helps teacher to fill the gap were they don't understand as we know that Accounting it includes calculations so they have to be trained and reminded of the content. The study of accounting must not only be in the form of practical education, but must be a combination of both (see Appendix D line 25)*

One of the principals has this to say:

***P.1** When I observe I tell them to teach the Accounting subject as their core content subject because some of them they don't have background from GET classes so learners must have a background of Accounting theory (see Appendix E line 93)*

One of the head of department who said that also supported the above finding

***H.3** Learners don't know the theory from lower grade in EMS in grade 7-9 because we don't have qualified educators who teachers both theory and practice (see Appendix F line 123)*

It is clear from the above findings that unqualified teachers do not teach both theory and practice because many teachers focus on practice and ignore theory of which forms the foundations learners must follow when they start with the calculation, they must apply theory to practice. This implies that one of the factors to be considered in the teaching and learning of accounting is combining theory with practice (MacDonald & Richardson,2011:367). Accounting learners must be taught both theory and practice to help learners understand and pass the subject.

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4.4.4.5 Continuous professional development training

The participants indicated that educators always attend the professional development meetings to help them to be equipped with the Accounting information that will help learners to understand the subject better. The main goal for the department to organize training sessions is to help educators to solve the problem they come across when teaching the subject. Two of subject advisors said that:

S.4 We always prepare them by doing professional development meeting as we know that they got lot of information and where they don't understand we resolved the problem (see Appendix D line 24)

S.6 We always do this teacher professional development once per term and buy doing so regularly we trust that it helps teachers to understand Accounting more (see Appendix D line 26)

It is clear from the above findings that factor that should be considered in Accounting education is continuous professional development training. This helps accounting educators to keep abreast of current trends in the field (Lord & Robb,2010:530). Without development teacher will not be equipped with the information. The department indicated that they invite all Accounting educators to attend the professional development once per term which is useful because educators will always get new strategy how to solve the problems that learners have.

4.4.4.6 Lack of a proper basic foundation in Accounting

The respondents indicated that the decline in the number of Accounting learners is influenced by the lack of a proper basic foundation in Accounting in the GET and at senior phase level. Furthermore, Economic and Management Sciences in the lower grades is taught by teachers who have poor skills in Accounting, Business Studies and Economics. The subject advisor said that:

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S.2 *I think we must have EMS and Accounting to be compulsory and teachers who are well trained for EMS because in primary schools EMS is taught by educators who do not have Accounting, so the foundation is very poor (see Appendix D line 58).*

One of the principals who said that supported the above findings:

P.2 *Learners are not encouraged at an early stage to go for Accounting because you will find out that the person who was teaching EMS was unqualified teachers who was not able explain the content and especially the financial part (see Appendix E line 87)*

One of the head of department said that:

H.4 *Learners lack knowledge on what subject they are expected to choose because their background in the EMS in grade 7 is very poor (see Appendix F line 149)*

It is clear that from the above findings that Accounting is taught by teachers who are not qualified and even EMS which is the foundation of Accounting it is being taught by unqualified teacher which lead to a poor performance and learners are going to other stream because of lack of knowledge. Motshekga (2010:1) argues that teachers are experiencing the problem of the content way in which is taught. The problem is that no particular qualification is required to teach learning areas such as EMS in the GET phase, so this is the cause of low basic foundation in Accounting. Unqualified teachers fail to create a good foundation and learners are not interest in choosing Accounting in grade 10.

4.4.4.7 Poor enrolment in the subject

Participant indicated that lack of marketing the subject is also one of the challenges that lead to the decline in the number of learners who are registered for act. Teachers who teach EMS in the senior phase level do not seem to emphasize the importance of taking the subject. Learners in the lower grades also do not get adequate information on the importance of taking Accounting in schools. Learners thus end up taking other subjects like sciences and social subjects, and not Accounting.

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One of the subject advisors said that:

S.2 At our district learners, the total of 12000-13000 learners registered particularly in grade 12, now Accounting might have less than 4000 learners not taking Accounting as a subject because of they don't have lot of information about the subject (see Appendix D line 31)

Some of principals said that:

P.5 when teachers go to class they must try to market the subject to learners, the important of the subject, the importance and how it hold the learners after finishing their studies (see Appendix E line 104)

One of the head of department said that:

H.4 Builds learners from the GET grades and show them the importance of studying Accounting and make learners fall in love with the subject (see Appendix F line 140).

Data above indicate that Learners subject choice has significant implications in the learners' careers. Thus, there is a need to market all the subject to learners while they are still in the lower grades. Paris, Paik and Koo (2019: 9) regard Accounting as a subject considered difficult and boring to learners because of lack of foundation. The implication is that if the benefits of Accounting are explained to learners, parents and SGBs; this would go a long way in encouraging learners and parents to consider Accounting as a useful subject for their career. Teachers should explain to the learners about lucrative careers in the Accounting field if they complete their studies

4.4.4.8 Lack of Qualified Accounting Teachers at the FET

The participants highlighted that teachers who are not qualified to teach Accounting are unable to give learners best education because of lack of content which will lead to the facing out of the subject. because the moment learners' loose interest on the subject they will not produce good results. The subject advisor said that:

S.4 Lack of qualified teachers with adequate knowledge in Accounting has resulted in facing out in Accounting as a subject in most of the schools (see Appendix D line 42)

The head of department has this to say with regard to the above view:

H.5 Only teachers qualified to teach Accounting should teach the subject because there are many teachers without qualifications in Accounting who are teaching the subject, they are not producing good results (see Appendix F line 141)

There are also schools where educators who are not adequately to teach Accounting to learners. According to the Nelson Mandela Foundation (2005:), most of the educators do not have the necessary qualifications but teach learners up to grade 12. Others do not even have a grade 12 qualification /certificate. The fact that teachers training colleges have been closed implies that unqualified teachers contribute to the problem. Teachers not qualified to teach Accounting must not be allocated the subject because it led to the decline of the subject.

4.4.4.9 Poor knowledge of the subject content

The participant indicates that teachers do not know the content of Accounting and they are failing to cope with the content that is why they are not assisting learners. Schools must have educator who are trained and should be given an opportunity of being exposed specifically to Accounting and EMS as this will help learners to understand and know content from the person who is qualified. Two subject advisors said that:

S.5 Some of educators they have content gap and that need re-skilling to our current educators. We find that these new educators who are coming from universities, college when they go to the class some of them, they are feeling to cope with the content and trying to assist these learners correctly (Appendix D line 43)

S.4 Educators must have a content of Accounting. The other problem is our educators who are coming from university without experience and when they start teaching they face the reality of current situation of our learners they get frustrated especially now during covid-19 they find they are supposed to work with other learners were teacher should be able to work , to provide worksheet and were learners they are supposed to be given feedback and that demand more time and that turn this educators to give the

content but they manage to that the problem we are currently having (see Appendix D line 60)

This is what the head of department said supporting what the subject advisor said:

H.1 *Schools must have educators who are trained and should be given an opportunity of being exposed specifically for Accounting and EMS it will make learners to understand and know content from the person who is qualified and who is having lot of information that can help them to understand Accounting more (see Appendix F line 146)*

The above statement indicate that teachers struggle to impart the required skills to learners in a way that gives effect to the expectations of the new curriculum, and this pointed to their limited understanding of the nature of the discipline which, as conceived by the new curriculum, foregrounds propositional-content knowledge (Cleaver, Lintern & McLinden, 2018) .The teachers seem to be rigid about the structure of the curriculum and believed that teaching should be organised in a fixed sequence (Tshiovhe, 2018:57). Teachers should be assess so that they can be able to know the content.

4.4.4.10 Curriculum changes and assessment

Participant indicated that changes in the way Accounting is taught and assessed also affect teachers' understanding, because changes in curriculum affects teachers and learners. The subject advisor said that:

S.2 *The changing of curriculum is another factor that cause the facing out of the curriculum because when curriculum change if affect the teacher and learners (see Appendix D line 40)*

It is clear from the findings that curriculum reform has brought about many changes in teaching, learning and assessment DoE (2008:8). These changes are evident in the

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Accounting curriculum. Prior to the implementation of the National Curriculum Statement (NCS) in the Further Education and Training (FET) band (Grades 10-12), Accounting was mainly regarded as the art of recording transactions. Changing of curriculum, it is affecting the facing out of Accounting.

4.4.4.11 Misinformation and lack of information regarding Accounting and Accounting career paths

The participant indicate that learners are lacking information about the Accounting careers in finance because of lack of guidance. The subject advisor said that:

S.6 I think is because learners have this bad mentality of saying Accounting is difficult because it deals with calculations, so these learners need to be taught the importance of Accounting and the careers in finance because they don't even know what to do after completing their matric. (See Appendix D line 44)

One of the principals said that:

P.4 Principals and teachers must talk the benefits of being an Accountant and other career thing which is good for the learners (see Appendix E line 103)

It is clear that the above findings that all participants believed that when wrong information is gathered negative perception is widely dispersed. This led to low awareness of professional accounting examinations and limited knowledge of an accountant's job function (Yusoff, Omar, Awang, Yusoff & Jusoff, 2011:66). As a career is a long process which must be planned for from an early stage, accounting learners must be able to gather information from professional accountants before they can decide whether to continue with the professional examinations.

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4.4.4.12 Lack of proper career guidance

The participant indicated that learners are lacking career guidance, hence they choose Accounting without even know what to become after completing their studies.

Two of the subject advisors said that:

S.1 providing career guidance to learners in grade 9 is very important, so that when they choose their stream in grade 10, they can be able to choose the correct subject (see Appendix D line 46)

S.6 Yes, I think things like career guidance should start from grade 9 this will make learners know what they want to be and have lot of information about the subject they are choosing (see Appendix D line 62)

It is clear that the above findings that all participants believe that Accounting is also identified as one of the subjects in which teachers' encountered learners with major reading problems, arithmetic deficiency and language problems (Peens, 2018). Furthermore, both the literature review and empirical study revealed that many learners do not have any knowledge on the accounting profession even those who were taking accounting as a subject could not explain what accountants do. Lack of career guidance, funds to study and exposure to the business world were further problems contributing to the decrease in the number of learners taking accounting as a subject.

4.4.4.13 Lack of awareness of teaching strategies relevant to Accounting

Participants believes that awareness in teaching Accounting should be done because very little is being done and awareness is very important. The principal said that:

P.6 I think by doing awareness to teacher and parents is important because very little of it are being done, learners take Accounting without even knowing or even aware of what the future holds for them (see Appendix E line 105)

Two of the head of department said that:

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H.3 Awareness programme is very important because very little is being done, teachers must be given a task to sell this subject from lower grades and convince parents about the important of studying Accounting (see Appendix F line 148)

H.4 Teacher union must intervene to help us to do the awareness and to protect the facing out of the stream from being discontinued. The union must stand up for this and work with commercial teachers to reinstate the Accounting from the school that phase out the subject (see Appendix F line 150)

The data above clearly stated that changes in the content of the discipline and in the conceptual approach to it is reflected in the restructuring of old and new topics in the curricula and in the new ways of facilitating learners' learning. The challenge facing Accounting teachers therefore is to change their teaching and assessment practices, and to align them with the requirements of the new curriculum (De Pamphilis, 2019:12). This is because many teachers may lack the teaching strategies that would enable them to bring to teach in line with the new teaching approaches.

4.4.4.14 The role played by school governing bodies in the facing out of Accounting as a subject

Respondents indicate that SGB are not fully engaged in the facing out of the subject they are being formally used and principals tell them after they have decided to phase out the subject because some of SGB members are not educated. Two principals said that:

P.1 in most cases this subject is being phased out by principals especially when we are talking about the grade 12, so after results they don't engage fully the SGB they find that they don't perform well and decided to phase out the subject (see Appendix E line 79)

P.3 SGB are not involved when taking decisions, what happens is that there is a formula that is being used there because there are 8 or 9 learners in class obviously

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when we check the ratio of teacher against the learner, so the number has dropped dramatically hence it force the school to phase out the subject (see Appendix E line 81)

The above findings were supported by Zengele (2013:19) who argued that the role of SGBs is to develop the vision and mission statement of the school, because it is the overall governing body of all South African Schools, SGB have the power in a particular school. The SGB must serve as a link between the school and the parents. The SGB has to be involved in the development of curriculum and when the subject is introduced to the school. The SGB should have parents who are involved in educational matters. This will help in decision making. However, the challenge is that some of the parents who are members of the SGBs lack confidence and motivation when they need to discuss important matters of the school, because they do not understand their responsibilities. As a result, school managers can use their powers to influence SGB members when facing out the subject.

4.4.4.15 The role played by teacher unions in the facing out of Accounting as a subject area

Another factor which impacts negatively on the facing out of Accounting is the influence of the teacher unions in the appointment of teaching and promotional posts across the country, including those of principals. Teachers who have not been trained in Accounting are appointed after allegedly paying bribes for the teaching or promotional post. The head of department said that:

H.4 Union must intervene they can help us to do the awareness and to protect the facing out of the stream from being discontinued, union must stand up for this and work with commercial teachers to reinstate Accounting from the school that have phased out the subject. Union must do the right thing and influence schools to appoint the qualified teachers (see Appendix 4 line 150)

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Finding from literature indicate that union must help schools to deal with the facing out of the subject (Goe & Roth, 2019:2). Teacher unions are contributing to the decline in the number of learners taking Accounting because some Union officials are promoted to managerial positions even when they do not qualify and those who qualify are ignored.

4.4.4.16 Use of teaching methods that promote active learning

Participants believed that by doing cooperative learning method it help learners to understand because cooperative learning include or make every learner to involve themselves. To support the above view, the subject advisor said that:

S.1 I think as Accounting subject advisor the best strategy that can be used to teach accounting is to use cooperative learning with our learners nowadays as well as using method that we can make sure that learners understand, and they engaged themselves (see Appendix D line 6)

The above view is supported by the words said by the principal bellow:

P.1 Cooperative learning strategy is the best strategy because it gives learners lot of understanding, it equipped learners with basic principles because learners learn by doing (see Appendix E line 64)

With regard to the above view head of department said that:

H.2 I think as head of department the best strategy that can be used to teach accounting is to use cooperative learning with our learners nowadays as well as using method that we can make sure that learners understand, and they engaged themselves (see Appendix F line 115)

Data presented above is in line with literature which indicate that it is important to teach and assess the practical application of skills. Ngwenya (2014:175) notes that it is important to give learners opportunities to practice them. This requires teaching methods that promote cooperative learners learning. Cooperative learning is a

pedagogical approach in which learners do not passively acquire knowledge, but instead are actively involved and engaged in the learning process.

4.4.4.17 Utilisation of Field Trips

Participants indicate that field trips usually generate learner enthusiasm about a subject because when learners see things physically it makes them to love the subject more and have more interest. Two of head of department said that:

H.3 We support learners by arranging them Field trips to learners because when they go out to visit firms it usually generates learners' enthusiasm about a subject. learners get to take a field trip to able to see how accounting is used in the real world (see Appendix D line 131)

H.1 I encourage educators to visit Accounting firms or manufacturing firms in order to try to create interest in learners because we talked about manufacturing as early as in grade 7 so let's take learners to manufacturing firms they will be able to use those type of manufacturing practically (see Appendix E line 137)

The above statements show that learners get to take a field trip to a local law enforcement agency where the learners are able to see how Accounting is used in the real world (Farrell & Farrell, 2008:40). Learners learn must doing things practically.

4.4.4.18 Awareness programmes to different stakeholders

Participants indicated that interest in accounting can be achieved through establishing awareness programmes for stakeholders such as teacher unions, SGBs, principals, teachers and learners. Meetings and seminars should be conducted, in order to explain the importance of Accounting to the learners, parents as well as in the economy of the country. One of the head of department said that:

H.5 Awareness to stakeholders is very important, awareness programmes for stakeholders such as teacher unions, SGBs, principals, teachers and learners. Meetings and seminars should be conducted, in order to explain the importance of

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Accounting to the learners, parents as well as in the economy of the country (see Appendix F line 142)

One of the principals said that:

P.2 The stakeholders meeting must be done by doing awareness with the stakeholder like teachers, SGB, teacher union, parents and learners to tell them about the importance of Accounting to learners, parents and teachers so that we must not phase out the subject (see Appendix E line 101)

It is clear from the findings above that stake holders meetings should be done including teachers, learners, principals, unions, parents and SGB members so that they can be told about the important of Accounting to learners and to the economy (Mahlangu, 2008). Some parents and SGB members do not know the role and important of teaching Accounting that is why schools are facing out the subject because stakeholders they do not have information

4.5 CONCLUSION

The chapter presented data from interview and questionnaire. The data were collected from subject advisor, school principal, teachers, and learners in the FET band in the Vhembe district in the Limpopo province. The data indicated that majority of teachers are not qualified to teach Accounting and they do have content which makes learners to have a negative attitude towards the subject and some of the challenges include awareness to all stakeholders so that they may see the importance of Accounting and the benefits of keeping commercial subject at schools because lack of knowledge will lead to the school to phase out Accounting.

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CHAPTER FIVE

SUMMARY, LIMITATIONS, CONCLUSION, RECOMENATION AND SUGGESTIONS FOR FUTHER STUDY

5.1 INTRODUCTION

This chapter present the summary, limitation, conclusion and recommendations of the study. It also propose suggestions for further studies to be conducted and makes concluding remarks.

5.2 SUMMARY OF THE STUDY

The summary of the study outlines the findings of the research questions, summary of literature review, findings and the empirical findings.

5.2.1 How the study responded to the research questions

Research question 1: What is the state of Accounting curriculum offered in the FET level?

Subject advisors, school principal, and HODs showed common understanding on the state of Accounting curriculum offered as new curriculum. Teachers struggle to impart the required skills to learners in a way that gives effect to the expectations of the new curriculum. This can be attributed their limited understanding of the nature of the discipline which, as conceived by the new curriculum, foregrounds propositional-content knowledge (see paragraph 3, p.66). Teacher responses also showed the challenge facing Accounting teachers therefore is to change their teaching strategies and to align them with the requirements of the new curriculum

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5.2.2 Research question 2: What are the challenges that lead to the facing out of Accounting?

Subject advisor, school principal and HODs indicated that there are many challenges that are leading schools to the facing out Accounting as a subject. Subject advisor revealed that teachers are not encouraging learners to take Accounting as important subject that is why learners lack education and commitment. Attitude of teachers towards the subject had negative impact in the results because teachers also contribute to the attitude towards Accounting this is because some have negative attitudes towards teaching and learning (see paragraph 4, p. 66). Teachers do not have any additional time to inform learners about career choices, let alone motivate them. This means that teachers must act as leaders and have a positive attitude in order to encourage learners to choose Accounting. The foundation of commerce can improve if they employ qualified teachers with knowledge in Accounting. Subject advisor needs to invite teachers to attend teacher professional development meeting.

5.2.3 Research question3: What are the strategies that can be employed to improve the teaching and learning of Accounting?

Subject advisors, school principals, and HODs concur that there are strategies that can help learners to understand better and engage themselves in the teaching and learning of Accounting. Subject advisors and principals indicated that cooperative learning strategy is a successful strategy where small groups of learners work together to achieve a common goal through active involvement of analysing, understanding and applying the subject in real life learning (see paragraph 3, p. 6).

5.2.4 Summary of the Literature Review

This section presents the summary of the reviewed literature. Literature review showed that the new curriculum offered has an impact on the teaching and learning because the implementation of new curriculum requires more transformation in their understanding of the subject's content, and their teaching (see paragraph 1.p. 33)

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The literature also revealed that countries like Nigeria and Libya also experience problems when it comes to the facing out of Accounting and curriculum (see paragraph 3, p.14). This curriculum aims to ensure that children acquire and apply knowledge and skills in ways that are meaningful to their own lives. The literature review showed that learners must be exposed to the subject, they must love the subject, teachers must sell and advertise the subject to the learners so that may understand it better (see paragraph 2, p. 30). For learners to have good foundation on Accounting, EMS must be taught by qualified teachers. The reviewed literature revealed that there are strategies that can be used to improve the level of understanding of learners. Teachers should use those strategies to make learners understand and have interest in Accounting.

5.3 SUMMARY OF EMPIRICAL FINDINGS

Qualitative results revealed that challenges of Accounting encounter some challenges in teaching and learning of Accounting that schools come across number of challenges in learning Accounting

5.3.1 The state of Accounting curriculum offered in the FET level

The researcher pointed out that Subject advisors, school principal, and HODs encounter many challenges when dealing with the new curriculum. Teachers struggle with the content and terminology to impart the required skills to learners in a way that gives effect to the expectations of the new curriculum (see paragraph 2.p.66) and this pointed to their limited understanding of the nature of the discipline which, as conceived by the new curriculum, foregrounds propositional-content knowledge. Teacher responses also showed the challenge facing Accounting teachers therefore is to change their teaching strategies and to align them with the requirements of the new curriculum

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The subject advisors revealed that the state of Accounting has changes since the Department of Basic Education has divided the examination into paper 1 and paper 2. Dividing the examination into two papers has lessen the work load and make it easy for learners to pass.

5.3.2 Challenges faced by subject advisors, principals and HODs that led to facing out of Accounting

Collected data shows that subject advisors, school principal and HODs have a common understanding as they indicated that there are many challenges that are leading schools to the facing out of Accounting as a subject. Subject advisor revealed that teachers do not encouraging learners to take Accounting as an important subject and they are expected to market the subject to learners. Teachers' attitude towards Accounting has a negative impact in the results because some of them have negative attitudes towards teaching and learning.

This means that teachers must act as leaders and have a positive attitude to encourage learners to learn. The teaching of EMS in grades 7-9 must be improved by allocating qualified teachers who have good knowledge of Accounting (see paragraph 4. P. 59) Department must solve the problem of unqualified educator in grade 7-9 which can encourage a large number of learners to have more interest in doing Accounting.

5.3.3 Strategies that can be employed to improve the teaching and Learning of Accounting

Qualitative results indicate the Subject advisors, school principals, and teachers to use cooperative learning strategies that can help learners to understand better and make them to engage themselves in the teaching and learning of Accounting. Subject advisors and principal indicated that cooperative learning strategy is a successful strategy where small groups of learners work together to achieve a common goal through active involvement of analysing, understanding and applying the subject in real life learning (see paragraph 3, p. 6)

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In order to improve the teaching and learning of Accounting, the school principal and HOD should use cooperative learning strategy as is the best strategy because it gives learners lot of understanding., It also equipped learners with basic principles because learners learn by doing.

5.4 LIMITATION OF THE STUDY

The study has the following limitation

- The study was only conducted at Soutpansberg circuit cluster under Nzhelele West, Nzhelele east circuit in the Vhembe District of the Limpopo Province in South Africa
- Due to insufficient money the researcher was restricted to five circuits in the Soutpansberg circuit cluster. As a result, small sample of the population was used in the study. It is likely that if more circuits had been used in the research different findings might have emerged.
- Soutpansberg circuit cluster is located within the Makhado Local Municipality which consists of 5 circuits. The researcher findings are limited to rural areas, it is therefore likely that the results could have been different if schools that are situated in urban areas had been included in the study.

5.5 CONCLUSION

The study investigated the challenges facing teaching and learning of Accounting as a subject in Vhembe District under the Department of Basic Education in the Limpopo province. The reviewed literature and the empirical findings suggest that teacher should attend professional development meetings regularly to improve the level of their understanding. School principals, HODs and teachers need to be expose to training on the best strategies recommended in this study in order to improve on

Accounting. Learners' strategy should be emphasise so that they must have a better way of learning and engaged all learners.

5.6 RECOMMENDATION OF THE STUDY

The study recommends that:

- Subject advisors should train teachers so that they may know the content of Accounting
- Subject advisors, Principals and HODs should encourage teachers to use cooperative strategies as it helps learners work together in small groups to accomplish a common goal to understand the content of Accounting.
- There should be awareness of stakeholders so that they may know the importance of Accounting in their life and country
- EMS should be taught by qualified educators so that learners have a good foundation in Accounting
- Learners must attend careers guidance so that they may learn about the careers in Accounting

Department must solve out the problem of unqualified educator in grade 7-9 as is the foundation of Accounting

5.7 SUGGESTION FOR THE STUDY

This study achieved its purpose of investigating the challenges facing teaching and learning of Accounting in Vhembe District however, the study has opened up the following avenue of further research, namely, attitude of teachers towards teaching and learning of Accounting. Furthermore, the study was confined to secondary schools in the Nzhelele West Circuit in Vhembe District. However, not all secondary schools and circuits were covered in the Vhembe District. Therefore, a further suggestion would be that a similar study be conducted in the other schools and

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circuits in order to assess whether the study would yield similar findings regarding the facing out of Accounting as subject.

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APPENDIX A:

CONSENT FORM

Tel. 076 2550 619

School of Education
University of Venda
P/Bag x5050
THOHOYANDOU
0950
13 March 2022

Dear /subject advisor/SGB/principal/teacher/learner/

I am currently conducting research into the challenges facing teaching and learning of Accounting as a subject in Vhembe East District in Limpopo Province. Kindly grant us permission to conduct the study.

1. An interview will be conducted, and it will take approximately 30 minutes.
2. There is no known risk involved in the research.
3. There are no costs involved.

You are assured that your identity and responses to this interview will be kept confidential at all times and that your responses will not be made available to any unauthorized user.

Should you have any queries or comments, you are welcome to contact me.

.....

Musetha Takalani Charity

Cell No: 076 2550 619

.

CONSENT

In terms of the ethical requirements of the University of Venda, you are now requested to complete the following section:

I, have read this letter and understand the terms involved.

On condition that the information provided by me is treated as confidential at all times, I hereby (MARK the appropriate section).

Give consent

Do NOT give consent that the results may be used for research purposes.

Signature:

APPENDIX B: QUESTIONNAIRE FOR TEACHERS

INTRODUCTION

The purpose for this questionnaire is to investigate the challenges facing teaching and learning of Accounting as subject and identify challenges that led to the facing out of Accounting.

Kindly answer all questions as truthfully as possible. Your name is not required. Your response will be treated in strict confidence and your contributions will shape the challenges facing teaching and learning of Accounting as subject.

Thank you

A. GENERAL INFORMATION

Select an appropriate answer by indicating with a tick where applicable or as directed by the question.

1. Your gender?

Male	Female

2. Which age group do you belong to? (*Indicate with a tick*).

Below 25	25 -30	35 -40	41 –above
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3. What is your qualification (indicate with an X)

STD 2yrs	STD 3yrs	STD yrs +Degree	Degree +UED/PDCE	B.A.Ed/B.ed (undergrad)	Hons + Teachers qualification	Masters Degree qualification	Doctor + teacher qualification

.

4. How would you classify the present level of performance of Accounting in your School? Tick the appropriate answer.

**Key 1 Excellent 75 and above 2.Good 50%-60% 3. Average 30%-40%
4. Poor 0%-29%**

75% and above	
50% -60%	
30% - 40%	
Below 30%	

B Factors that contribute to the facing out of Accounting by schools

4. Teacher qualifications

4.1 Do you think you are properly qualified to teach Accounting ?

YES	NO

4.2 If the answer in question 4. 1 is No, what do think should be done?

4.3 If the answer in 4.1 is yes; what is it that you are doing correctly?

.

5. The role of subject advisors

5.1 How often do you meet with the subject advisors?

Once per week	monthly	Once per quarter	Twice per year	Other (indicate)

5.2 How often do your Subject Advisors visit you for professional development
In Accounting?

Once per annum	Twice per annum	Thrice per annum	Four times per annum

5.3 How do you view this professional development?

Highly inadequate	inadequate	Adequate	Highly adequate	Other (indicate)

5.4 Do your subject advisors invite you to attend any professional development
Courses for the teaching of Accounting?

YES	No

5.5 If they do, how many times do you attend these courses?

Never attend	Once a month	Once a term	Twice a year	Once a year	Others (indicate)

5.6 What kind of support do you get from your subject advisors?

Subject content	

.

Teaching methods	
Assessment strategies	
Teaching skills	
Others(indicate)	

5.7 If the subject advisors invite you for subject content, what kinds of support do you get?

Subject content	
Financial management	
Financial information	
Managing resources	
Others(indicate)	

5.8 Which of the following teaching methods do the subject advisors emphasise in the Teaching of Accounting?

Teaching methods	Yes	No
Lecture method		
Research method		
Textbook method		
Cooperative method		
Problem solving method		
Others (indicate)		

5.9 Do you think the Subject Advisors are qualified (adequacy of training) to

.

Advice you in the teaching of Accounting?

YES	NO

5.10 If your answer in question 5.9 is No, what do you think should be done?

6. Curriculum

6.1 Changes in the curriculum have an impact on the results of Accounting in grade 12? Tick the one that you feel is right.

Strongly agree	
Agree	
Disagree	
Strongly disagree	

6.2 Curriculum change

	Y	N
6.2.1 Curriculum change from 1994 – 1999 confused teachers		
6.2.2 Curriculum revision from 2000 – 2005 improved the performance of learners in Accounting		
6.2.3 Curriculum change from 2006 to date will improve the results		

6.3 If your answer to 6.2 .1 is in each yes, please give reason.

.

6.4 If your answer to 6.2.2 is in each yes, please give reason.

6.5 If your answer to 6.2.3 is in each yes, please give reason.

6.6 Does the new curriculum adequately address the educational needs in the world of work?

Highly inadequate	inadequate	adequate	Highly adequate

6.7 How do you rate the new curriculum in relation to the pace of work of teachers?

Highly slowed	slowed	increased	Highly increased

.

7. Teaching strategies

7.1 In your opinion do you think the way teachers teach is effective?

YES	NO

7.2 If your answer in 7.1 is No, what is the reason?

7.3 How do you rate each of the Feedback methods in Accounting?

Feedback Method	Excellent	Very good	Fairly Good	Poor
Homework				
Exercises				
Test				
Projects				
Presentations				
Others(name)				

7.4 Indicate how frequent are the following teaching methods used in the teaching of Accounting.

KEY

1. *not at all* 2. *Frequently used* 3. *Rarely used* 4. *Very often*

Teaching method	1	2	3	4
Lecturing				

.

Brainstorming				
Group discussion				
Co-operative				
Research				
Problem solving				
Question and answer				
Others (name)				

7.5 How do the following teaching skills impact on the learners' performance in Accounting?

Rating 1= poor 4= excellent	1 poor	2 fair	3 good	4 very good
Involving learners				
Communication				
Listening skill				
Reading skills				
Writing skills				
Explaining skills				
Others (indicate)				

8. Resources

8.1 Which of the following educational media do you use when teaching Accounting?

	Yes	No
Textbooks		

Handouts		
Study guides		
Chalkboard		
Others (name)		

8.2 Are the educational media that are used in your school in Accounting sufficient?

More than enough Enough Not enough Sufficient

8.3 Do the following educational media help the learners understand the subject content?

	Yes	No
Textbooks		
Handouts		
Study guides		
Chalkboard		
Previous exam papers		
Others (indicate)		

8.4 If the answer to 8.3 is No to one of those above, what is the reason for that?

8.5 Are the following resources enough at your school? Tick the appropriate box

	Not available	Not sufficient	Sufficient	More than sufficient
Classrooms				
Chairs				
Tables				
Chalkboard				
Textbooks				
Computers				
Internet				
Others				

8.6 Which of the following assessment strategies are appropriate when assessing learners in Accounting? (tick the appropriate answer)

	Y	N
Baseline Assessment		
Self-Assessment		
Teacher assessment		
Summative assessment		
Group assessment		
Peer assessment		

9. Attitude of teachers towards Accounting

9.1 Working conditions contribute to attitude of teachers towards the teaching and learning in schools (give reasons for your answer).

.

9.2 Are you given chance to make decisions on in-service training (professional development)?

YES	NO

9.3 If your in answer in 9.2 is No, What do you suggest?

9.4 How does subject allocation impact on the attitude of the teacher?

9.5 Are teachers given chance to make decisions on subject allocation?

YES	NO

9.6 Are you given chance of choosing textbooks that help you to teach learners?

YES	NO

9.7 If your in answer in 9.6 is No, What do you suggest?

.

10. Attitude of learners towards Accounting

10.1 What is your learner's attitude towards the teaching and learning of Accounting?

Positive	Negative	Neutral	It varies	Others (indicate)

10.2 In your opinion how do you view the quality of tasks that you give to your learners?

Key 1. Below standard 2. Average 3. standardised 4. Well standardised

Quality of task	1	2	3	4
Classwork				
Homework				
Tests				
Presentations				
Project				
Others				

10.3 Are these tasks given to learners in line with the national examination for Accounting?

YES	NO

.

10.4 If your answer in 10.3 is NO, what is the reason for this?

10.5 Educators are committed to the teaching and learning of Accounting.

YES	NO

10.6 State reasons for your answer in 10.5

10.7 In your own opinion are you competent to teach Accounting?

YES	NO

10.8 If No, what do you think should be done?

.

10.9 Does the school provide motivational Accounting related career guidance?

YES	NO

10.10 If yes how frequently are they done?

Once per term Twice per year Annually

10.11 What does the school do to motivate learners who excel in Accounting?

	Y	N
Given certificates		
Given money		
Given trophies		
Not awarded		
Others (indicate)		

11. Accounting educators

11.1 Do you have qualified Accounting educators at your school?

YES	NO

11.2 If your answer in 11.1 is No, what are the reasons?

11.3 How are you awarded for the work done well?

	Y	N
Given certificates		
Given money		
Given trophies		
Not awarded		
Others (indicate)		

11.4 Why do you think Accounting teachers leave the teaching profession?

11.5 What can be done in order to retain Accounting teachers in the teaching profession?

12. Class size and conditions of classrooms

12.1 How do you manage the size of your class?

.

12.2 How large is your Accounting class? Please tick

Below 30	<input type="checkbox"/>
31-40	<input type="checkbox"/>
41-60	<input type="checkbox"/>
60 and above	<input type="checkbox"/>

12.3 Do you teach in a classroom?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

12.4 If you teach in your classroom, do you have a chalkboard suitable for teaching
Accounting?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

12.5 Please provide a reason for your answer in 12.4

12.6 What is the condition of the chalkboard for the teaching of Accounting?

(Tick the correct answer)

Bad	<input type="checkbox"/>
Poor	<input type="checkbox"/>
Better	<input type="checkbox"/>
Good	<input type="checkbox"/>

.

12.7 Are you provided with a computer for teaching Accounting?

YES	NO

12.8 Does the classroom you use for the teaching of Accounting have electricity?

YES	NO

12.9 Do you have a designated classroom for the teaching of Accounting?

YES	NO

12.10 Briefly explain the conditions of the classroom that you use for the teaching of Accounting.

13. Medium of instruction

13.1 Do learners understand when you use English as a medium of instruction in the teaching of Accounting?

YES	NO

.

13.2 If NO, suggest what could be done to improve learner ability to understand English.

13.3 Does English as a medium of instruction impact on the teaching and learning of Accounting?

YES	NO

13.4 If yes, state possible reasons

13.5 Which of the following languages do you think can improve the teaching and learning of Accounting if used as a medium of instruction?

English	
Tshivenda	
Afrikaans	
Other (specify)	

.

13.6 Do you think code switching (using vernacular to explain certain difficult concepts) can help in the teaching of Accounting?

YES	NO

13.7 Which strategies can you suggest in the teaching of Accounting for second language speakers?

14. Subject content

14.1 Do you think you have the necessary content for the teaching of Accounting?

YES	NO

14.2 Please indicate your Accounting qualification.

Accounting 1 (first year)	
Accounting 2 (2 nd year)	
Accounting 3 (3 rd year)	
Accounting (Hons and above)	
Others (indicate)	

.

14.3 Do trained teachers have sufficient subject content to teach Accounting in class? Put a tick next to the most appropriate answer.

Highly Inadequate	inadequate	adequate	Highly Adequate

14.4 In your opinion do you think Economic and Management Sciences provides a foundation to the teaching of Accounting at FET Level?

YES	NO

14.5 If your answer is No in question 14.4, explain why you think it is so?

14.6 What do you think are the main reasons why learners do not do well in Accounting?

14.7 Explain what you think should be done in order to improve academic performance of learners in Accounting?

APPENDIX C: INTERVIEW SCHEDULE FOR SUBJECT ADVISOR ON CHALLENGES FACING TEACHING AND LEARNING OF ACCOUNTING AS A SUBJECT

BIOGRAPHICAL INFORMATION FOR SUBJECT ADVISORS

- 1.1 Age in years:
- 1.2 Gender:
- 1.3 Highest professional qualification:
- 1.4 Experience as a subject advisor:
- 1.5 Teaching Experience**.....

2. CONTEXTUAL RESEARCH QUESTIONS

- 2.1 Which teaching strategies can teacher use when teaching Accounting?
- 2.2 Are learners encouraged to study Accounting at the FET level?
- 2.3 Do you encourage Accounting teachers to attend professional development meetings?
 - 2.4 To what extent is the Department aware of schools facing out Accounting as subject area?
- 2.4 What do you think are factors responsible to the facing out of Accounting?
 - 2.6 Please provide the intervention strategies to stop the facing out of Accounting in schools?
- 2.7 Is there any information you can provide regarding the facing out of Accounting in schools?

APPENDIX D: INTERVIEW SCHEDULE FOR PRINCIPAL ON CHALLENGES FACING TEACHING AND LEARNING OF ACCOUNTING AS A SUBJECT

BIOGRAPHICAL INFORMATION FOR PRINCIPAL

- 1.1 Age in years:
- 1.2 Gender:
- 1.3 Highest professional qualification:
- 1.4 Experience as a principal:
- 1.5 Teaching Experience

2. CONTEXTUAL RESEARCH QUESTIONS

- 2.1 Which teaching strategies can teacher use when teaching Accounting?
- 2.2 Can you explain the process that follows when you phase out the subject?
- 2.3 Explain how you involve the SGB when facing out Accounting?
- 2.4 What are factors responsible for schools to the phase out of Accounting?
- 2.5 What kind of support do you provide to Accounting teachers and learners?
- 2.6 What do you think can be done to maintain Accounting in schools?
- 2.7 Is there any information you can provide regarding the facing out of Accounting in schools?

APPENDIX E: INTERVIEW SCHEDULE FOR HOD ON CHALLENGES TEACHING AND LEARNING OF ACCOUNTING AS A SUBJECT

BIOGRAPHICAL INFORMATION FOR SUBJECT ADVISORS

- 1.1 Age in years:
- 1.2 Gender:
- 1.3 Highest professional qualification:
- 1.4 Experience as a subject advisor:
- 1.5 Teaching Experience** :.....

2. CONTEXTUAL RESEARCH QUESTIONS

- 2.1 Which teaching strategies do Accounting teachers use when teaching Accounting?
- 2.2 What are the factors responsible for schools to phase out Accounting?
- 2.3 What kind of support do you provide to Accounting teachers and learners?
- 2.4 What do you think can be done to maintain Accounting in schools?
- 2.5.2.5 Is there any information you can provide regarding the phasing out of Accounting in schools?

APPENDIX F: INTERVIEW WITH DEPARTMENT OF EDUCATION SUBJECT ADVISOR

Understanding factors that contribute to migration of learners to other provinces.

Biographical Information:

1. Gender: Female
2. Age in years: 47
3. Highest Education Qualification: Bed (Hons)
4. Professional Qualification: Subject Advisor
5. Experience in the field of Education: 21 years

Researcher	Good morning	1
Respondent	Good morning	2
Researcher	How are you	3
Respondent	I am very well, and, how are you?	4
Researcher	I am fine	
	(Till now you understand the condition of the interview)	
Question 1		
Researcher	Which teaching strategies can teachers use when teaching Accounting?	5
Respondent 1	I think as Accounting subject advisor the best strategy that can be used to teach accounting is to use cooperative learning with our learners nowadays as well as using method that we can make sure that learners understand, and they engaged themselves	6
Respondent 2	We are aware that schools are facing with the challenge were	7

	<p>Learners are facing out to the commercial stream especially Accounting</p> <p>I think what they can do is that they need to conduct orientation</p> <p>Section to learners especially those who are in grade 9 so that They be aware of the subject they are supposed to take and to</p> <p>Ensure that learners are guided because curriculum us with The SGB because is the responsibility which need to decide If parents and learners can decide from lower grade this Schools will be able to maintain the subject</p> <p>Normally way if it is a collaborative strategy learner Centeredness were learners are sharing information to deal With their frustration, I think learners will be able to cope with</p>	8
Respondent 3	<p>I think must, apart from assisting each other they must come with a way in such a way that when they teach learners they must teach them in such a way that they encourage them to see the future of doing accounting not just teaching Some of the strategies is when you identify some of the best learners and group them with those who are in lower class</p>	9
Respondent 4	<p>The best strategy that teacher can use is to influence or make sure that leaners understand Accounting and teachers must use centeredness were teacher make sure that learners who understand better share information with other learners , other learners understand better when they brainstorm with others ,so teacher must influence learners to study and practice Accounting more</p>	10
Respondent 5	<p>There are lot but the strategy that teacher can use is to</p>	

	identify some of the learners who are slow to understand and those who have the mentality that Accounting is difficult and group them with other who understand better by doing that it will influence those who don't understand and start to have more interest in the subject	
Respondent 6	I think cooperative is better because we equipped learners with concepts, but accounting can be learned better if Accounting are learning in groups discussion because they are an exchange of knowledge between the learners	11
Question 2		
Researcher	Are learners encouraged to study Accounting at the FET level?	12
Respondent 1	what I have observed is that there are not teaching of accounting as their core content subject because some of them they don't have background from GET classes	13
Respondent 2	Yes, there are some who are interested, and they want to take The stream but the higher authority at schools' level saying that Most of them are not doing well think if we can start from grade 8 and 9 with EMS where learners will not have any problem in the FET level	14
Respondent 3	Accounting learners infect the only support that I give, I make sure that I teach most of grade in 1hour then I add some extra lesson especially for grade 10	15
Respondent 4	Yes, learners are being encouraged the problem is that learners don't involve themselves in learning Accounting and they don't have enough materials so yes, they are being	16

	encouraged	
Respondent 5	Some are being encouraged the problem is that they don't have the background as they don't even know the content in grade 9 when they study EMS , so EMS is very important as it groom them to love Accounting in the FET level	17
Respondent 6	To say the truth EMS is the basic of Accounting from grade 7 to 9 so now schools are failing to equip this learners with the content that is why when they are at the FET they are now starting to do Accounting and they are failing that's why you find that they leave Accounting for another stream so we are busy to encourage them at FET level by telling them the important of Accounting	18
Question 3		
Researcher	Do you encourage Accounting teachers to attend professional development meetings?	19
Respondent 1	Yes, as subject advisor we always issue circular to them and we remind them and encourage them to attend different teacher development so that they can be developed in such a way the can have a better understanding in teaching this Accounting	20
Respondent 2	Yes, they are times the department offered them the essentials sessions because we realise there are some gaps they are taken through, they are taken out from schools The attend development meetings to be capacitated on the content gap that they might be in	21 22
Respondent 3	Yes, as subject advisor we always issue circular to them and we remind them and encourage them to attend different teacher development so that they can be developed in such a way the can have a better understanding in teaching this	23

	Accounting	
Respondent 4	We always prepare them by doing professional development meeting as we know that they got lot of information and we they don't understand we resolved the problem and that a better way for them to understand the teaching of Accounting in schools	24
Respondent 5	In most of our circuit we do send circular to invites all Accounting teachers to attend teacher professional development meeting as it helps teacher to fill the gap were they don't understand as we know that Accounting it includes calculations so they have to be trained and reminded of the content. The study of accounting must not only be in the form of practical education, but must be a combination of both	25
Respondent 6	Yes, we always do this teacher professional development once per term and buy doing so regularly we trust that it helps teachers to understand Accounting more and being reminded how to teach or impart Accounting knowledge to the learners as learners are very important to know the content and everything that involve Accounting	26
Question 4		
Researcher	To what extent is the Department aware of schools facing out Accounting as subject area?	27
Respondent 1	Thank you very much, as department we are aware that majority of our schools are facing Accounting out and they are replacing this Accounting by other general streams. The Accounting curriculum is developed in such a way that it is learner-centred and educators become facilitators in the process the department is doing everything to reinstate the	28

	<p>subject in some schools, so the department come with the strategy that the stream must have paper 1 and paper 2 to make Accounting easier for learners</p> <p>But as department what we are currently doing is that we are saying that we must have GET educators who are this year educators in order to bring the relevant content to our learners so that we can be able to kept this</p>	29
Respondent 2	<p>Accounting was mainly regarded as the art of recording transactions nowadays is focus on financial accounting influenced teachers to use the procedural approach as a point of departure in teaching and learning .We are aware because when we look at the enrolment the enrolment is getting down and each year in a period of 3 years, I think we are left with very few learners so the department has come with the strategy that because learners are not performing well there must paper 1 and paper 2 so that learners can pass</p> <p>At our district learners, the total of 12000-13000 learners registered particularly in grade 12 now in Accounting might be having less that 4000 that majority of learners are not taking Accounting as a subject because of they don't have lot of information about the subject</p>	30
Respondent 3	<p>Especially I heard that this year the department is saying those who are going for the FET they must be people who did Accounting in the secondary level. I think that is the only strategy because learners think they can do Accounting even if they think they can do human resource so yes, we are aware as the department</p>	32
Respondent 4	<p>We are aware as the department, as the enrolment of Accounting is declining each year and another point is to</p>	33

	encourage them to take at some causes that can be uplift them so that can be able suit and fit to the current curriculum am referring to our educator if they are capacitated well is when they will be able to teach this learner correctly and learners, they will have a zeal or interest in Accounting subject	
Respondent 5	Yes as department we know and now we have come to the decision that this subject should be perfected, any school that is facing out must be having a valid reason and we want some of the school to reinstate the subject more especially in content of having focused school were in a circuit or in an area we have a school that is focusing on the subject	34
Respondent 6	The department is very aware and very concerned about the facing out of the subject and the department is busy with the principals to encourage learners to take commercial stream and principals also must influence teachers to teach Accounting and make sure that learners are doing well in Accounting so that the cannot leave the subject , so the department is doing everything so that the subject maybe reinstate to some of the schools that phase out the subject	35
Question 5		
Researcher	What do you think are factors responsible to the facing out of Accounting?	36
Respondent 1	The first point, schools they realise that learners are not doing well especially in grade 12 that is their benchmark where they find out that they perform badly schools they decide to leave them out Secondly, our current educators they are not dedicated enough to teach Accounting	37 38

Respondent 2	<p>I think what is happening is that the content gap because teaching is like it start from grade 12 when learners are still in lower grade you will remember that Accounting content it start from grade 7 and grade 7 is in primary GET band now you will find this learners are coming in grade 10 and 11 with the content gap and to close the four years gap that's were learners feel they can't cope with the subject.</p> <p>The changing of curriculum is other factor that cause the facing out of the curriculum because when curriculum change if affect the teacher and learners. Curriculum reform has brought about many changes in teaching, learning and assessment.</p>	<p>39</p> <p>40</p>
Respondent 3	<p>I think is greedy by the principal, I can give example in one of the schools they were having last year 36 learners in grade 10 but they just decided ,the principal decided that next year we won't have Accounting ,why because learners have not yet chosen unless they went for next year and say you see we don't have learners, they are not choosing Accounting but before they choose the channel them to science ,history and agriculture they are looking for results through history</p>	<p>41</p>
Respondent 4	<p>Lack of qualified teachers regarding Accounting is responsible for facing out in Accounting as a subject in most of the schools.</p> <p>Maybe the other factor might be human resource because it has three subject Accounting, Business Studies and Economics if does not specialist then the work load for one educator in a school, educator could not cope with the load , you will find that one educator is taking the whole stream and it has now paper 1 and paper 2</p>	<p>42</p>

Respondent 5	<p>some of educators they have content gap and that need re-skilling to our current educators. we find that these new educators who are coming from universities, college when they go to the class some of them, they are feeling to cope with the content and trying to assist these learners correctly thank you</p> <p>Yes, as department we are doing a lot to address content gap Firstly, what we used to do at the beginning of the year we allow educator to identify topics were they have content gap so that we can be able to capacitated them or to teach them so that they can understand this better</p>	43
Respondent 6	I think is because learners they have this bad mentality of saying Accounting is difficult because it deals with calculations so these learners must be explained the important of Accounting and the careers in finance because they don't even know what to do after completing their matric, teachers and principals must influence learners to take commercial streams as it has lot of opportunities.	44
Question 6		
Researcher	Please provide the intervention strategies to stop the facing out of Accounting in schools?	45
Respondent 1	Yes, currently now we are embarking especially in this quarter of term 4 as well as the beginning of the year for learners they choose their career. We go to grade 9 to share with them and the important of Accounting in our country as economy is the backbone of our current situation especially economically, we try to share with them and try to invite people from different financial institution so that they can be able to assist ,but more important is career guidance especial in grade 9 when they	46

	choose their stream in grade 10, they can be able to choose the correct subject	
Respondent 2	<p>We think the schools that are still offering the subject we need to as department ,must resolved the schools and redeployment of teachers I think is also having an impact but if we can retain the educators themselves one people out ,one educator then the stream will be phased out</p> <p>So I think is to resolved never mind there is this teacher learner ratio , teacher learner ratio is killing us , few learners are doing the subject you find all commerce learners is gone , then there is no way you can keep the stream</p> <p>So, what you must do I think we need to resolve the schools to give them the capacity to maintain or additional educators who can be there to assist the schools so that learners performance will be improved</p>	<p>47</p> <p>48</p> <p>49</p>
Respondent 3	<p>some of our schools we are busy maintaining them because what we use to do is that those teachers before they start to teach any particular topic we first have a meeting were we engage different teachers were they share the best practice so that when they go back to their schools they will be able to doit better so that they can still be interest to our learners.</p> <p>As curriculum advisor what we still do is to help our educators even to go to upgrade themselves with other qualifications related to Accounting.</p> <p>To our learners we go to schools to the principals to share with them as well as learners</p>	<p>50</p> <p>51</p> <p>52</p>
Respondent 4	I think when schools open we must go to schools were the are facing out Accounting and see how they conduct learners when choosing the subject because learners when they pass	53

	grade 9 the are ready to choose Accounting and other educators they discourage them because the stream only have 5-10 learners I think is of important to stop the facing out of Accounting	
Respondent 5	Teachers and principals must stand up when it is January and tell learners about the good of Accounting because some of learners, they just choose without even knowing the important of Accounting or the important of subject they are choosing, it is important for teachers to tell these learners when they are still in EMS grade 9 the important of Accounting that's were there will be no facing out of the subject	54
Respondent 6	The teacher who are teaching EMS in grade 7-9 must be Accounting teacher because EMS is being taught by educators who doesn't even know the basic of Accounting especially in grade 7 so this is the things that makes learners to hate EMS because they don't understand the educator who doesn't have a content of Accounting when they go to grade 10 they go with other stream because of the low knowledge they have in EMS ,it can make or stop the facing out of the subject	55
Question 7		
Researcher	Is the any information you can provide regarding the facing out of Accounting in schools	56
Respondent 1	Yes, is that the principals must not saying they don't want Accounting in the schools , there must talk to the educators and he must not threatening them ,this must be between teacher and principals I know principals is the head but must have a good way of saying it	57
Respondent 2	Ye, I think we must have EMS and Accounting to be	58

	compulsory and teachers who are well trained for EMS because in primary EMS is teaching by educators who does not have Accounting, so the foundation is very poor	
Respondent 3	Yes, what we can say is that nowadays we are encouraging our schools to have something like Wi-fi even our educators to teach online even to encourage learners to try to get relevant materials that are related to Accounting	59
Respondent 4	Educators must have a content of Accounting the other problem is our educators who are coming from university when they come back from university when they are busy teaching now that they face the reality of current situation of our learners they get frustrated especially now during covid-19 they find they are supposed to work with other learners were teacher should be able to work , to provide worksheet and were learners they are suppose to be given feedback and that demand more time and that turn this educators to give the content but they manage to that the problem we are currently having	60
Respondent 5	Teacher must be given opportunity to study further Accounting because they have got little knowledge so when they study it will increase their understanding it will be easier for learners to understand Accounting. When educators is equipped learners will know	61
Respondent 6	Yes I think things like career guidance should start from grade 9 this will make learners know what they want to be and have lot of information about the subject they are choosing because this people are the one who are choosing in grade 10 so when they know what careers they can choose in Accounting it will	62

	make them to love the subject	
Question 1		
Researcher	Which teaching strategy do Accounting teachers use when teaching Accounting?	63
Respondent 1	Cooperative learning strategy is the best strategy because it give learners lot of understanding ,it equipped learners with basic principles because learners learn by doing because teachers must allow learners to work among themselves ,interact with them and allow them to practice	64
Respondent 2	The best strategy that teacher can use is to influence or make sure that leaners understand Accounting and teachers must use leaner centered method were teacher make sure that learners who understand better share information with other learners , other learners understand better when they learn with others.	65
Respondent 3	For the teacher to teach well he must use cooperative learning strategy as it includes every learner, so every learner must be included especially those who are slow, cooperative will help him to engage all learners	66
Respondent 4	Teacher must use textbook method it make learners to understand fast as at will make learners and able to express themselves were they don't understand some examples in the textbook then it is easy for teacher to identify those that are not understanding the subject of Accounting Textbook method is very important we must not forget that the teaching of Accounting is rooted on the caps document	67 68
Respondent 5	In Accounting it is not easy to teach without showing the calculations , so teacher must use demonstrating method were in they have to show learners everything they are	69

	teaching including calculation so that they can understand better so it is important for Accounting learners to have all materials that are learning on terminology	
Respondent 6	I think even the technology it can be a good strategy like the adoption of use of technology to ensure that learners can access more information through the internet, use of smartboard and iPad were learners can get immediate feedback after writing exercise	70
Question 2		
Researcher	Can you explain the process that follows when you phase out the subject?	71
Respondent 1	Yes, there is a process because when it is phase out, they must bring another subject so there is due process that they follow but in most instances they do it very fast	72
Respondent 2	Yes the procedure is there is just that in most of the schools we don't follow, immediately when the school open and we see that the leaners of commercial stream a not many we just decided to phase out the subject and do other streams	73
Respondent 3	Most of the schools the follow the process of facing out the subject after they have decided that they are no longer doing the commercial stream because we only see it in January that learners are not many or are not interested in doing Accounting	74
Respondent 4	Procedure is there but and everything but it hard to first follow the procedure because we see that learners are not interest in Accounting at the beginning of the year and when you follow the procedure it will take lot of time and will be delaying learners who want to change to other streams	75
Respondent 5	Immediately when it is early as beginning of the year we group	76

	leaners according to their streams and if we see that the Accounting class it is having only 5 learners we phase out the subject and that's when we start with the process to the district offices, it just that it is very bad cause the commercial educator sometimes have to be deployed to primary schools	
Respondent 6	The procedure is there because before facing out the subject 2-3 years before you will see that the Accounting learners are declining are no longer interested in Accounting as a subject that's where we start with the process of facing out the subject and tell grade 9 that next year we are no longer offering Accounting	77
Question 3		
Researcher	Explain how you involve SGB when facing out Accounting	78
Respondent 1	Yes ,mostly this subject are being faced out by principals especially when we are talking about the grade 12,so after results they don't engaged fully the SGB they find that they don't perform well and decided to phase out the subject	79
Respondent 2	SGB is not being fully involved because even when the principals saying that they are facing out the subject when they explain to the SGB they just accept because the principals will only say they have 5-10 learners now the department want us to phase the subject and the SGB just agree	80
Respondent 3	SGB are not involve what happen normally there are formal that being used there because there are 8 or 9 learners in class obviously when we check the ratio of teacher against the learner so the number has dropped dramatically hence it force the school to phase out the subject because number of	81

	learners will be very low the learners is less than 35 so the principals will decide to phase out the subject without informing the SBG	
Respondent 4	No they don't involve the SGB and at the SGB levels they are those parents who are not educated they don't understand what is going on they just do what the principals is telling them and what is good for the schools	82
Respondent 5	When we involve the SGB we call the meeting with the SMT and explain to them that learners are not enough to do Accounting then we have to phase out the subject, because most the SGB members they don't have understanding of the information they are receiving they just agree just to impress the principal	83
Respondent 6	Most of the schools they decide to phase out the subject especially the principal they call out the meeting to address the problem after they have decided they don't take decision with the SGB and the members of the SGB will just agree	84
Question 4		
Researcher	What are the factors responsible for schools to phase Accounting	85
Respondent 1	Yes there are various factor in the first place, principals want to go for softer subject and you will understand that the pass rate in certain district is not that high,so principals sometimes are encouraged maybe due to the pressure from the department or from the provisional department they opt to go for soft subject and discourage learners to do Accounting as a subject	86
Respondent 2	Learners are not encouraged at an early stage to go for Accounting because you will find out that the person who was	87

	teaching EMS was unqualified teachers who was not able explain the content and especially the financial part ,this will make learners to discourage when choosing the commercial stream	
Respondent 3	In EMS in grade 7-9 we don't have enough teacher, you may find that the teacher who is teaching EMS is not fully qualified educator more especially when it comes to financial part of Accounting the teacher will not be well capacitated	88
Respondent 4	Educators on EMS are not fully capacitated they lack knowledge in financial calculation, and it discourage learners they think the subject is very difficult, so they don't choose it in grade 10	89
Respondent 5	Schools they realise that learners are not doing well especially in grade 12 that is their benchmark where they find out that they perform badly schools they decide to leave them out even in lower class from grade 10-11 if the principal see that learners are not performing well and learners are not many they encourage learners to take other stream except commerce	90
Respondent 6	Lack of background regarding Accounting is responsible for facing out in Accounting as a subject in most of the schools. because when teacher is not having background it will look Accounting is difficult to leaners	91
Question 5		
Researcher	What kind of support do you provide to Accounting teachers and learners	92
Respondent 1	When I observe I tell them to teach the Accounting subject as their core content subject because some of them they don't	93

	have background from GET classes so learners must have a background of Accounting theory	
Respondent 2	Yes, we encourage our educators that if they are capacitated well, they will be able to teach our learners correctly and learners will have interest in learning Accounting as a subject	94
Respondent 3	The support that we provide unfortunately lack of resources because some schools principals prefer science learners, when we ask for materials they don't have because some learners are very poor we end up buying some learners materials so that they can improve	95
Respondent 4	Sometimes we try to support educators, but you know our teachers are very stubborn they don't want to learn from other when we try to outsource, they don't want to be there to learn from the expert	96
Respondent 5	So when I support Accounting learners I make sure that I teach them most of the grade in 1 hour and then after class I give some extra classes to make revision of what I was teaching especially grade 11 and 12	97
Respondent 6	By making sure that they have all Accounting materials, textbooks, teaching aids and question papers and support them by making sure that they get a lot of period so that they can understand better	98
Question 6		
Researcher	What do you think can be done to maintain Accounting in schools?	99
Respondent 1	Normally the schools that do not have problems are schools that have got large enrolment then they will not have problems because normally you will find out that in grade 8 they have got a teacher, they have six grade 8 were they have got a	100

	<p>teacher who is teaching EMS grade 8 and other teacher who is teaching grade 9 . the problems are in small subject and school where is one teacher in teaching 7 subject and because there is Accounting the teacher who has Accounting will concentrate on teaching Accounting grade10-12 and grade 8-9 are left out</p> <p>So, the solution is to have teachers who are trained specifically for EMS and when the subject allocation it being done it will be a teacher who is teaching EMS only in grade 8-9</p>	
Respondent 2	The stakeholders meeting must be done by doing awareness with the stakeholder like teachers, SGB, teacher union ,parents and learners to tell the about the important of Accounting to learners, parents and teachers so that we must not phase out the subject	101
Respondent 3	Leaners they lack knowledge they don't have knowledge of what the subject they choose so these learners must be told the good of Accounting at a lower stage in grade 7 that's where they will have interest in the subject	102
Respondent 4	teachers must give learners balance information when it comes to choosing the subject because schools are giving lot of information on other subject than commerce, they make learners to have interest on other stream , principals and teachers must talk the good of being accountant and other career thing which is good for the learners	103
Respondent 5	Teacher when they go to class, they must try to sell the subject to learners, the important of the subject, the importance and how it hold the learners after finishing their	104

	studies	
Respondent 6	I think by doing awareness to teacher and parents because very little of it are being done, learners take Accounting without even knowing or even aware of what holding in the future	105
Question 7		
Researcher	Is the any information you can provide regarding the facing out of Accounting in schools?	106
Respondent 1	I think the department must allow EMS and Accounting to be compulsory and teachers who are well trained for EMS because in primary EMS is teaching by educators who does not have Accounting, so the foundation is very poor that's why even the FET is not doing well	107
Respondent 2	Teacher must be given opportunity to study further Accounting because they have got little knowledge so when they study it will increase their understanding it will be easier for learners to understand Accounting. When educators are equipped learners will know	108
Respondent 3	principals must not saying they don't want Accounting in the schools, they must talk to the educators and resolve the problem of facing out of the subject he must not threatening them, this must be between teacher and principals I know principals is the head but must have a good way of saying it and allow teachers to say what they think can help the to keep the subject at school	109
Respondent 4	This thing of facing out the subject is a serious issue as some of our educators currently now they are teaching at primary schools and some are teaching life orientation (LO) some we find that they are being there , some are being deployed to	110

	other schools due to this problem of learner ratio but what is being needed is that it is important this educator to retain Accounting in our schools and must attend Accounting workshops regularly to increase their knowledge	
Respondent 5	Educators are there to help, apart from assisting each other they must come with a way in such that when they teach this learners they must teach them in such a way that they encourage them so that they can see a future of doing Accounting teachers they cannot just teaching, this learners need to be encouraged	111
Respondent 6	Some schools do not have problem, but the problem is in schools where they have got teacher who is teaching EMS grade 8 and other teacher who is teaching grade 9. the problem is in small schools where in one teacher is teaching 7 subjects and because there is Accounting the teacher who has Accounting grade 10-12 and grade 8-9 are left out. So the solution to this is to have teachers who are trained specifically for EMS and Accounting and when the subject allocation it is being done it will be the teacher who is teaching EMS only in grade 8-9 and teacher only for grade 10-11 and grade 12 this will reduce the workload and the facing out of the subject	112
Question1		
Researcher	Which teaching strategy do Accounting teachers use when teaching Accounting?	113
Respondent 1	In learning Accounting it is important to have a strategy that will help learners understand so, the teacher to teach well he must use cooperative learning strategy as it include every learners, so every learners must be included especially those	114

	who are slow, cooperative strategy will help him to engage all learners	
Respondent 2	I think as head of department the best strategy that can be used to teach accounting is to use cooperative learning with our learners nowadays as well as using method that we can make sure that learners understand, and they engaged themselves	115
Respondent 3	There are lot but the strategy that teacher can use is to identify some of the learners who are slow to understand and those who have the mentality that Accounting is difficult and group them with other who understand better by doing that it will influence those who don't understand and start to have more interest in the subject	116
Respondent 4	Another method is for teacher to give explanation on what they teach because some of the learners they don't have the content of the subject so it is not easy for them to understand easily so teacher must give full explanation of terminology so that when the get to the calculation they will understanding what is going on	117
Respondent 5	In Accounting there are lot of strategy that can be used to make learners understand like learner centered method as learners will be able to explain certain concept to each other because sometimes learners understand better if they are exchanging information to each other, so teacher must allow learners group discussion	118
Respondent 6	I think cooperative strategy is better because we equipped learners with concepts, but Accounting can be learned better if	119

	Accounting are learning in groups discussion because they are an exchange of knowledge between the learners	
Question 2		
Researcher	What are the factors responsible for schools to phase Accounting	120
Respondent 1	our current educators they are not dedicated enough to teach Accounting they are discourage by the performance of learners of Accounting, so they are making learners to go for other stream because of the lack of knowledge they have	121
Respondent 2	now you will find educators are being moved from secondary to primary to follow the commerce stream through EMS by deploying them it makes teachers to fill like they are not fully qualified to teach so they don't take EMS subject serious, so let take Accounting subject serious not deploying teachers	122
Respondent 3	Learners they don't know the concept from lower grade in EMS in grade 7-9 because we don't have qualified educators, they don't make learners to love the subject they just teach it as ordinary subject so lack background is the source of facing out Accounting as subject	123
Respondent 4	Accounting is being faced in schools because of commercial stream I think if principal must mix the commercial stream with science stream the learners will see the important of each subject and learners will love to compete with both subject	124
Respondent 5	The factor might be human resource because it has three subject Accounting, Economics and business studies you will find that is only one educator who teach the stream so it is a workload for educator in a school then educator could not cope with the workload and now because there is paper 1 and	125

	2	
Respondent 6	Sometimes principal want to go for easy subject when they see that there are only few learners in Accounting they phase out the subject without even consulting the patents and the teachers to go for softer subject which will make schools to get many percentage pass rate	126
Question 3		
Researcher	What kind of support do you provide to Accounting teachers and learners	127
Respondent 1	Sometimes we try to support educators, but you know our teachers are very stubborn they don't want to learn from other of which is bad tendency when we try to outsource, they don't want to be there to learn from the expert	128
Respondent 2	By making sure that they have all Accounting materials, textbooks, teaching aids and question papers and support them by making sure that they get lot of period so that they can understand better	129
Respondent 3	We try to compile document which are very helpful to them to teach Accounting and sometimes we take others period if we see that the teacher is still having a lot to cover in Accounting so that may not leave behind We support learners by arranging them Field trips to learners because when they go out to visit firms it usually generates learners' enthusiasm about a subject. learners get to take a field trip to able to see how accounting is used in the real world	130 131
Respondent 4	Textbooks is very important in class so we also want teachers to use examples that are there as it help learners to understand more so we tell educators not to rely on previous	132

	question papers only even text book must be used in Accounting , we support them by monitoring their work and exercise done in classes	
Respondent 5	Outsource the expert in Accounting is the support that we give teachers and learners in Accounting because the are other teachers who can explain and expand the understanding of learners in Accounting	133
Respondent 6	Yes, it is true some teachers are easily discourage by the performance of learners in the class which can lead to phase out the subject and even learners they are easily discourage by the way educator teach Accounting so we encourage them to be patient and to love Accounting teachers must always attend Accounting workshops so that they gain more knowledge so that we don't phase out the subject	134 135
Question 4		
Researcher	What do you think can be done to maintain Accounting in schools?	136
Respondent 1	I encourage educators to visit Accounting firms or manufacturing firms in order to try to create interest in learners because we talked about manufacturing as early as in grade 7 so let's take learners to manufacturing firms they will be able to use those type of manufacturing practically, it is important to take learners were things are happening	137
Respondent 2	Our learners are lacking knowledge of Accounting they don't even understand the debit and credit of assets, so, it is important for teacher to start with the content so that they understand the terminology of Accounting	138
Respondent 3	Accounting should be taught in the lower grades in EMS and it	139

	must be taught by a qualified teacher so that learners should have a good foundation of Accounting. Department should not deploy Accounting teachers to the primary schools instead they should be trained to teach the subject	
Respondent 4	Builds learners from the GET grades and show them the importance of studying Accounting and make learners fall in love with the subject	140
Respondent 5	Only teachers qualified to teach Accounting should teach the subject because there is unqualified teaching who are teaching the subject, they are not producing good results Awareness to stakeholders is very important, awareness programmes for stakeholders such as teacher unions, SGBs, principals, teachers and learners. Meetings and seminars should be conducted, in order to explain the importance of Accounting to the learners, parents as well as in the economy of the country Learners should be motivated and guided so that they love Accounting as a subject and know that there are lot of opportunities that Accounting offers	141 142 143
Respondent 6	Schools must outsource teachers from other school to come and assist in Accounting because there are some topic that are difficult so by assisting it can make learners love the subject and the school will obtain good results even in grade 12	144
Question 5	Is the any information you can provide regarding the facing out of Accounting in schools?	145
Researcher		
Respondent 1	Schools must have educator who are trained should be given an opportunity of being exposed specifically for Accounting	146

	and EMS it makes will learners to understand and know content from the person who is qualified and who is having lot of information that can help them to understand Accounting more	
Respondent 2	If we solve out the problem of unqualified educator in grade 7 then we will have large numbers and there will be a demand of teachers to teach EMS and Accounting because learners will have more interest in doing Accounting	147
Respondent 3	Awareness programmed is very important because very little of it are being done, teachers must be given a task to sell this subject from lower grade and to the parents the important of studying Accounting, because learners they only know lot about engineering but they think Accounting does not have lot of opportunities so learners are taking Accounting without even aware of what holding in the future	148
Respondent 4	Learners they lack knowledge they don't have knowledge of what subject they choose because their background in the EMS in grade 7 is very poor	149
Respondent 5	Union must intervene they can help us to do the awareness and to protect the facing out of the stream from being discontinued, union must stand up for this and work with commercial teachers to reinstate the Accounting from the school that phase out the subject. Union must do the right thing and influence schools to appoint the qualified teachers	150
Respondent 6	Educators are not fully capacitated some the only know the content of Accounting and some the only know the calculations and it discourage learners they think that Accounting is very difficult and they don't choose it in grade 10 they go for other streams	151

APPENDIX G: LETTER OF REQUEST TO CONDUCT RESEARCH IN VHEMBE DISTRICT

Enq: T.C Musetha
TEL: 076 255 0619

P.O.BOX 1116
SIBASA
0970
11 MARCH 2022

THE DISTRICT DIRECTOR
ATTENTION: Dr Rambiyana

P/BAG X2250
SIBASA
0970

Dear sir

REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN VHEMBE DISTRICT:

I hereby request permission to conduct research in Vhembe east circuit in Vhembe District. I am currently studying for a master's degree in curriculum studies at the University of Venda. The topic is challenges facing teaching and learning of Accounting as a subject in Vhembe East District

I also would like to inform you that all the information gathered from teachers, learners, principals, and subject advisor will be used solely for research purposes and that the anonymity of all participants is guaranteed.

Hoping that my request will receive your favorable consideration.

Yours faithfully

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T.C Musetha

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