

**FACTORS AFFECTING THE PHASING OUT OF ACCOUNTING AS A SUBJECT
AREA AT THE FET LEVEL IN LIMPOPO PROVINCE**

by

Dr TE Tshiovhe (UNIVEN) – Team Leader

Prof RJ Monobe (UNIVEN) – Co-leader

Team Members (Researchers)

Mr MA Nenzhelele (UNIVEN)

Dr L Thaba-Nkadimene (DUT)

Mr MJ Magaba (Department of Education)

Mr NS Daba (Department of Education)

Mr MP Ndou (UNIVEN)

Mr NE Ramafhidza (UNIVEN)

Mr ND Tshithavhane (UNIVEN)

Dr O Wadesango (UL)

Miss T Musetha (Student)

Miss A Mathoma (Student)

Mr W Chuma (Student)

SCHOOL OF EDUCATION

UNIVERSITY OF VENDA

**A REPORT SUBMITTED TO NRF THUTHUKA, THROUGH THE UNIVERSITY
OF VENDA**

2025

FACULTY OF HUMANITIES, SOCIAL SCIENCES AND EDUCATION

SCHOOL OF EDUCATION

UNIVERSITY OF VENDA

**A REPORT SUBMITTED TO NRF THUTHUKA, THROUGH UNIVERSITY OF
VENDA**




25-06-2025

.....
SIGNATURE OF LEADING PROJECT MANAGER

.....
DATE

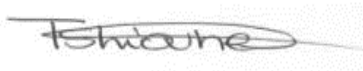
DECLARATION

This project was conducted by the following researchers:

1. Project Leader: Dr. TE Tshiovhe Signature: 
2. Co-Leader: Prof RJ Monobe
3. Mr MA Nenzhelele (UNIVEN)
4. Dr Linda Nkadimeng (CUT)
5. Mr MJ Magaba (Department of Education)
6. Mr NS Daba (Department of Education)
7. Mr MP Ndou (UNIVEN)
8. Mr NE Ramafhidza (UNIVEN)
9. Mr ND Tshithavhane (UNIVEN)
10. Dr O Wadesango (UL)
11. Miss T Musetha (Student)
12. Miss A Mathoma (Student)
13. Mr W Chuma (Student)

This project - **FACTORS AFFECTING THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA AT FET LEVEL IN LIMPOPO PROVINCE** - was designed by the above researchers and funded by the NRF THUTHUKHA RESEARCH GRANT, through the University of Venda in order to solve the current problem of the phasing out of Accounting at the FET band, in schools in the Limpopo Province. All reference materials contained herein have been duly acknowledged.

Signature:



Date: 25 June 2025

ACKNOWLEDGEMENT

The following individuals and institutions are acknowledged:

- The Almighty for guiding and sustaining us through this endeavour, by providing strength, inspiration, and motivation, which were essential.
- The University of Venda Research and Innovation Directorate for their unwavering support in facilitating the submission of our research proposal to the NRF. Their encouragement and assistance in developing the research proposal have been instrumental in our journey.
- Dr Nkosinathi Soshanage for his invaluable guidance, leadership, and support as our research coordinator. His expertise and dedication have been indispensable in steering our research endeavours in the right direction.
- Ms Livhuwani Nemaangani, for her diligent support and administrative assistance throughout the research process. Her organisational skills and attention to detail have been crucial in ensuring the smooth progress of our project.
- NRF Thuthuka Research Grant for the generous support and investment in this research project. The funding gave us the resources and opportunities necessary to pursue this scholarly endeavour.
- Limpopo Province Department of Education, including district directors, circuit managers, principals, and respondents, particularly the Provincial Subject Coordinator and subject advisors, for your support. Your cooperation, insights, and willingness to participate in our research have been invaluable. Your willingness to share your experience enriched our understanding and will impact future educational practices positively.
- Co-researchers, I am deeply grateful for your collaborative spirit, unwavering dedication, and intellectual insights throughout this research project. Thank you for your immense contributions and for being integral partners in this journey of discovery.
- Editor, your expertise and attention to detail greatly enhanced the clarity and coherence of the report.

- Faculty members whose guidance, feedback, and scholarly mentorship have been most relevant throughout the process.
- Prof Runhare for his mentorship, encouragement, and insightful feedback, which significantly enriched the quality of this research.
- Family members for their unwavering support, understanding, and encouragement during the challenges and triumphs encountered at different project stages.

ABSTRACT

The aim of the study was to investigate factors influencing the phasing out of Accounting as a subject area at both FET level and schools in the Limpopo Province. In this study, a qualitative approach was adopted, and data was collected through interviews, observations and document analysis. Purposive sampling was used for the selection of one (1) Provincial Subject Coordinator, ten (10) subject advisors, ten (10) principals, ten (10) SGB members, ten (10) teacher union members and nine (9) teachers at FET level. The collected qualitative data was analysed thematically. The study revealed that factors such as poor performance of learners in Accounting, a decline in the number of learners studying Accounting, and a negative attitude of Circuit Managers and Principals towards Accounting have influenced principals to phase out the subject. The study recommends that stakeholders, such as parents, SGBs, teachers' unions, and learners, be well-informed about the significance of accounting in career matters. In addition, people in the community, who are knowledgeable about what is happening in the economy, should be invited to participate in the discussions on issues like the potential of different subjects, career options, and combining of subjects that are taking place

Key concepts: Academic Performance, Assessment, Curriculum, Financial Accounting, Mathematical Skills and Professional Development

LIST OF ACCRONYMS

CPAs	:	Certified Public Accountants
DBE	:	Department of Basic Education
DoE	:	Department of Education
EAC	:	English Across the Curriculum
EMS	:	Economic and Management Sciences
FET	:	Further Education and Training
GET	:	General Education Training
NCS	:	National Curriculum Statement
PD	:	Professional Development
SA	:	South Africa
SAICA	:	South African Institute of Chartered Accountants
SAIPA	:	South African institute of Professional Accountants
SAG	:	Subject Assessment Guidelines
SARS	:	South African Revenue services
SGB	:	School Governing Bodies
SPSS	:	Statistical Package of Social Sciences

TABLE OF CONTENTS

DECLARATION	i
ACKNOWLEDGEMENT	ii
ABSTRACT	iv
LIST OF ACCRONYMS	v
CHAPTER 1	1
INTRODUCTION AND BACKGROUND OF THE STUDY	1
1.1 INTRODUCTION	1
1.2 BACKGROUND OF THE STUDY	1
Table 1.1: DOE Subject Analysis: 2018 to 2023	3
1.3 STATEMENT OF THE PROBLEM	4
1.4 AIM OF THE STUDY	5
1.5 RESEARCH QUESTION	6
1.6 SIGNIFICANCE OF THE STUDY	7
1.7 ASSUMPTIONS OF THE STUDY	8
1.8 DEFINITION OF CONCEPTS	9
1.8.1 Academic Performance	9
1.8.2 Assessment	9
1.8.3 Curriculum	9
1.8.4 Financial Accounting	10
1.8.6 Mathematical Skills	10
1.8.7 Professional Development	11
1.9 CHAPTER OUTLINE	11
1.10 CONCLUSION	12
CHAPTER 2	13
THEORETICAL FRAMEWORK AND FACTORS AFFECTING THE PHASING OUT OF ACCOUNTING, AS A SUBJECT AREA, AT FET LEVEL	13
2.1 INTRODUCTION	13
2.2 THEORETICAL FRAMEWORK	13
2.3 LITERATURE REVIEW	14
2.3.1 The Importance of Accounting	14
2.4 INTERNATIONAL, REGIONAL AND LOCAL PERSPECTIVES IN PHASING OUT OF ACCOUNTING	19

2.4.1	Perspective in Developed Countries	19
2.4.2	Perspectives in Developing Countries	19
2.3.3	Perspectives in Underdeveloped Countries	20
2.4.4	Perspectives in South Africa	21
2.5	FACTORS INFLUENCING SCHOOLS IN PHASING OUT ACCOUNTING AS A SUBJECT AREA AT FET LEVEL	22
2.5.1	The Background of Accounting	22
2.5.2	Promoting the Subject	23
2.5.3	Parental Influence	24
2.5.4	The Language of Instruction	24
2.5.5	Curriculum Changes and Assessment	24
2.5.6	Decline in the Performance of Learners Studying Accounting in South Africa from 2014-2018	25
2.5.6	Misinformation and Lack of Information Regarding Accounting	25
2.5.7	Career Guidance	26
2.5.8	Knowledge of Mathematics Skills	26
2.5.9	Availability of Classrooms	27
2.6	QUALIFICATION OF TEACHERS IN ACCOUNTING	28
2.6.1	Teacher Qualifications	28
2.6.2	Knowledge of Subject Content	28
2.7	AWARENESS OF TEACHERS IN TEACHING STRATEGIES RELEVANT TO ACCOUNTING	29
2.8	AWARENESS OF THE DEPARTMENT OF BASIC EDUCATION REGARDING SCHOOLS PHASING OUT ACCOUNTING AS A SUBJECT AREA	30
	Table 2.1: DOE Subject Analysis: 2019	30
2.9	THE ROLE OF THE SUBJECT ADVISOR WHEN ACCOUNTING IS BEING PHASED OUT BY SCHOOLS	31
2.9.1	Educator Capacity Building and Support	32
2.9.2	Data Collection, Analysis, and Interpretation	33
2.9.3	Curriculum Implementation Monitoring	33
2.10	THE ROLE PLAYED BY SCHOOL GOVERNING BODIES IN THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA	34
2.11	THE ROLE PLAYED BY TEACHER UNIONS IN THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA	35
2.12	THE ATTITUDE OF SCHOOL PRINCIPALS, TEACHERS AND LEARNERS TOWARDS ACCOUNTING	35
2.14	CONCLUSION	37

CHAPTER 3	38
RESEARCH PARADIGM, DESIGN AND METHODOLOGY	38
3.1 INTRODUCTION	38
3.2 RESEARCH PARADIGM	38
3.3 RESEARCH DESIGN	39
3.4 RESEARCH APPROACH	39
3.5 RESEARCH METHODOLOGY	39
3.5.1 Literature Review	40
3.5.2 Interview Schedule	40
3.4.4 Document Analysis	41
3.5.5 Observations	41
3.6 POPULATION AND SAMPLING	41
3.6.1 Population	41
3.6.2 Sampling Procedure	42
3.6.3 Sampling Size	42
3.7 PILOT STUDY	42
3.8 TRUSTWORTHINESS OF THE QUALITATIVE DATA	43
3.8.1 Transferability	43
3.8.2 Credibility	43
3.8.3 Confirmability	43
3.8.4 Dependability	44
3.9 DELIMITATION OF THE STUDY	44
Figure 1: Map of Limpopo Province	45
3.10 DATA ANALYSES	45
3.11 ETHICAL CONSIDERATIONS	45
3.12 CONCLUSION	46
CHAPTER 4	47
DATA ANALYSIS AND INTERPRETATION	47
4.1 INTRODUCTION	47
4.2 QUALITATIVE DATA	48
4.2.1 Biographical Information: Profile of the Respondents	48
4.2.2 Data Presentation for the Different Respondents	48
4.2.2.1 Do schools have qualified accounting teachers at the FET level? 48	
4.2.2.2 Are Accounting teachers aware of effective teaching strategies relevant to teaching Accounting?	49

4.2.2.3	To what extent is the National Department of Education aware of the phasing out of Accounting as a subject area in schools?	50
4.2.2.4	What role do you play in the phasing out of Accounting, as a subject?	51
4.2.2.6	What is the attitude of school principals towards Accounting?... ..	54
4.2.2.7	What is the attitude of teachers towards Accounting?	55
4.2.2.8	What is the attitude of learners towards Accounting?	56
4.2.2.9	What are the factors causing schools to phase out Accounting as a subject area?	57
4.2.2.8	What do you think can be done to retain Accounting as a subject area?	62
4.2.3	The provincial Subject Coordinator was asked a question about what should be done with the targets that have been put in place for the pass percentage rates from 2019 to 2023.....	67
4.2.4	Observation Analysis.....	71
4.2.5	Findings from Document Analysis.....	72
Table 4.1: Decline in the Number of Learners Studying Accounting.....		73
4.6	CONCLUSION	73
CHAPTER 5.....		75
OVERVIEW OF THE STUDY, MAJOR FINDINGS, CONCLUSIONS AND RECOMMENDATIONS.....		75
5.1	INTRODUCTION	75
5.2	OVERVIEW OF THE STUDY	75
5.3	FINDINGS FROM LITERATURE	76
5.4	SUMMARY OF EMPIRICAL FINDINGS	77
5.4.1	Major Findings about Research Question 1: Do Schools have Qualified Accounting Teachers at FET Level?	77
5.4.2	Major Findings About Research Question 2: Are Accounting Teachers Aware of Effective Strategies Relevant to Teaching Accounting?	78
5.4.3	Major Findings about Research Question 3: To what Extent is the Department of Education Aware of the Phasing out of Accounting as a School Subject?	78
5.4.4	Major Findings about Research Question 4: What Role did SGBs Play in the Phasing out of Accounting as a Subject?	78
5.4.5	Major Findings about Research Question 5: What Role did Teacher Unions Play in the Phasing out of Accounting as a Subject?	79
5.4.6	Major Findings about Research Question 6: What is the Attitude of School Principals, Teachers, and Learners Towards Accounting?	79
5.4.7	Major Findings about Research Question 7: What are the Reasons that Caused Schools to Phase out Accounting as a Subject?	79

5.4.8	Major Findings about Research Question 8: What should be Done to Reinstate Accounting?	81
5.5	CONCLUSIONS AND RECOMMENDATIONS	82
5.6	RECOMMENDATIONS FROM THE STUDY	84
5.6.1	Recommendations about Research Question 1: Do Schools have Qualified Accounting Teachers at the FET Level?	85
5.5.2	Recommendations Pertaining to Research Question 2: Are Accounting Teachers Aware of the Effective Strategies Relevant to the Teaching of Accounting?	85
5.6.3	Recommendations Pertaining to Research Question 3: To what Extent is the Department of Education Aware of the Phasing out of Accounting as a Subject in Schools?	85
5.6.4	Recommendations Pertaining to Research Question 4 and 5: What Role did SGBs, and Teachers' Unions Play in the Phasing out of Accounting as a Subject?	85
5.6.5	Recommendations about Research Question 6: What is the Attitude of School Managers, Teachers, and Learners Towards Accounting?	86
5.6.7	Recommendations Pertaining to Research Question 7: What are the Reasons that Caused the School to Phase out Accounting as a Subject?	86
5.6.8	Recommendations Pertaining to Research Question 8: What do you Think should be Done in Order to Reinstate Accounting?	87
5.7	LIMITATIONS OF THE STUDY	87
5.8	SUGGESTIONS FOR FURTHER STUDIES	87
5.9	CONCLUDING REMARKS	88
	LIST OF REFERENCES	90
	APPENDIX A: CONSENT FORM	94
	APPENDIX B: INTERVIEW SCHEDULE FOR SUBJECT COORDINATOR	96
	APPENDIX C: INTERVIEW SCHEDULE FOR SUBJECT ADVISOR	97
	APPENDIX D: INTERVIEW SCHEDULE FOR SCHOOL MANAGER/PRINCIPAL	98
	APPENDIX E: INTERVIEW SCHEDULE FOR TEACHERS	99
	APPENDIX F: INTERVIEW SCHEDULE FOR SCHOOL GOVERNING BODIES	100
	APPENDIX G: INTERVIEW SCHEDULE FOR TEACHER UNIONS	101
	APPENDIX H: DOCUMENT ANALYSIS FOR NUMBER OF ACCOUNTING LEARNERS	102
	APPENDIX I: OBSERVATION SCHEDULE ON TEACHER'S LESSON PRESENTATION	103
	APPENDIX J: VERBATIM INFORMATION FOR ACCOUNTING SUBJECT COORDINATOR	105
	APPENDIX K: VERBATIM INFORMATION FOR ACCOUNTING SUBJECT ADVISORS	108

APPENDIX L: VERBATIM INFORMATION FOR PRINCIPALS OF SCHOOLS THAT HAVE PHASED OUT ACCOUNTING.....	126
APPENDIX M: VERBATIM INFORMATION FOR ACCOUNTING TEACHER /HOD	139
APPENDIX N: VERBATIM INFORMATION FOR TEACHERS' UNION.....	145
APPENDIX O: VERBARIM INFORMATION FOR SGB /PARENT.....	152
APPENDIX P: LETTER TO GRANT PERMISSION FROM THE PROVINCE	157
APPENDIX Q: REQUEST TO CONDUCT RESEARCH TO THE DISRTICTS AND CIRCUITS	159
APPENDIX R: LETTER TO GRANT PERMISSION FROM THE DISTRICT AND CIRCUITS	161

LIST OF TABLES

Table 1.1: DOE Subject Analysis: 2018 to 2023	3
Table 2.1: DOE Subject Analysis: 2019	30
Table 4.1: Decline in the Number of Learners Studying Accounting	73

LIST OF FIGURES

Figure 1: Map of Limpopo Province..... 45

CHAPTER 1

INTRODUCTION AND BACKGROUND OF THE STUDY

1.1 INTRODUCTION

This study investigated the factors that influenced schools in Limpopo Province to phase out Accounting as a subject area. This chapter presents the background of the study, problem statement, objectives of the study, research questions, significance of the study, and the definition of key concepts.

1.2 BACKGROUND OF THE STUDY

The accounting curriculum is designed to be learner-centered, with teachers acting as facilitators in the learning process. In this approach, learners develop essential skills (Warnich & Meyer, 2013:32) and participate in a common national accounting examination that assesses their understanding of established goals.

Asmal (1999:3) notes that many school leavers, when entering the job market or pursuing higher education, often display glaring gaps in their basic knowledge, reasoning, mathematical skills, and effective study methods. According to Noe (2000:3), the new strategies introduced in accounting education aim to enhance creative thinking and communication skills. Moreover, accounting is considered a designated and scarce subject (Van der Westhuizen, Mentz, Mosoge, Nieuwoudt, Msaga & Sebege, 2002:114). This recognition further emphasizes the need for effective teaching strategies and foundational knowledge.

Learners' academic performance depends on teachers' strategies in their work, and these can be utilized in the determination of the best practise for teachers (Bonney, 2015:23). Teachers, hence, have an indispensable impact on learners' performance. According to Dhingra and Manhas (2009:60), academic performance depends on how policy is implemented based on teachers' best practices. The number of learners who study a subject, for instance, Accounting, is influenced by factors such as the teacher's attitude towards both learners and the subject. Poor performance by learners in the

subject has the accumulative effect of making them lose interest in the subject. The Department of Education has reported the declining numbers of learners enrolling in Accounting in schools as Table 1.1 shows the situation in schools in Limpopo Province.

Table 1.1 Number of schools offering Accounting in the province

The number of schools offering Accounting in South Africa has steadily declined from 927 in 2018 to 570 in 2023. This drop raises concerns about the subject's sustainability, with possible causes including a shortage of qualified teachers, reduced learner interest, and curriculum limitations in the EMS framework (DoE, 2011:8). If this trend continues, it could lead to a shortage of skilled accountants, affecting the financial sector and economic growth. Interventions such as teacher training, curriculum reforms, and awareness programs are needed to promote accounting as an essential subject.

- **Expectations from the Department of Basic Education**

The national and provincial Departments of Basic Education had expected an increase in the percentage pass rate in Accounting, from 2019 to 2023 (Annual Performance Plan, DoE, 2018/2019); however, the pass rate from 2019 to 2023, as reported by the Limpopo Department of Basic Education, showed that there is a decrease in the number of learners studying Accounting in schools (see Table 1.2).

Table 1.1: DOE Subject Analysis: 2018 to 2023

NUMBER OF SCHOOLS OFFERING ACCOUNTING: FROM 2018 TO 2023												
DISTRICTS	2018	%	2019	%	2020	%	2021	%	2022	%	2023	%
DISTRICT A	199	21.5	188	21.7	86	11.7	77	11.4	75	12.4	69	12.1
DISTRICT B	-	-	-	-	80	10.9	73	10.8	67	11.0	57	10.0
DISTRICT C	169	18.2	152	17.6	68	9.2	64	9.5	59	9.7	58	10.2
DISTRICT D	-	-	-	-	59	8.0	55	8.2	50	8.2	47	8.2
DISTRICT E	235	25.4	217	25.1	98	13.3	96	14.2	84	13.8	76	13.3
DISTRICT F	-	-	-	-	83	11.3	72	10.7	66	10.9	67	11.8
DISTRICT G	91	9.8	85	9.8	29	3.9	25	3.7	20	3.3	20	3.5
DISTRICT H	-	-	-	-	42	5.7	38	5.6	34	5.6	30	5.3
DISTRICT I	233	25.1	223	25.8	99	13.5	88	13.0	75	12.4	74	13
DISTRICT J	-	-	-	-	92	12.5	87	12.9	77	12.7	72	12.6
Total	927	100%	865	100%	736	100%	675	100%	607	100%	570	100%

Source: ***Limpopo Province Department of Education Subject Analysis (2018-2023)***

Despite the decline in the number of schools offering Accounting, the Province, each year request districts to indicate how they will perform in Grade 12. Table 1.2 shows that the pass percentage rates across various districts have shown a positive trend from 2018 to 2023. Most districts experienced a steady growth in their pass rate, with Districts 1 to 10 showing consistent increases in pass percentages. For instance, District 1's pass rate rose from 56.7% in 2018 to 78% in 2023, while District 9 achieved the highest pass rate, increasing from 77% to 86% during the same period. The overall provincial pass rate also improved from 62.3% in 2018 to 82% in 2023. These positive results indicate that, even though some schools are phasing out Accounting, those that continue to offer it are achieving higher pass rates, possibly due to improved teaching strategies, learner commitment, and targeted interventions.

Table 1.2: Expected Pass Percentage Rate by Districts for 2023

Accounting Targets (2018-2023)						
Districts	2018	2019	2020	2021	2022	2023
District A	56.7%	64%	67%	70%	75%	78%
District B	64.1%	70%	72%	75%	77%	80%
District C	64.4%	71%	73%	76%	78%	80%
District D	64.4%	72%	74%	77%	79%	81%
District E	67.6%	73%	75%	78%	80%	82%
District F	58.7%	65%	70%	75%	80%	82%
District G	45.3%	60%	65%	70%	75%	80%
District H	51.7%	60%	65%	70%	75%	80%
District I	77.0%	82%	83%	84%	85%	86%
District J	72.5%	82%	83%	84%	85%	86%
Province	62.3%	70%	75%	78%	80%	82%

Source: Limpopo Province Department of Education, 2023

1.3 STATEMENT OF THE PROBLEM

Nationally, the number of accounting learners decreased from 140 474 in 2015 to 80 110 in 2019. In other words, there is a decrease of 10 168 learners studying Accounting as compared to the 2018 figure (Department of Education National Diagnostic Examination Report, 2018:9). There has been, however, an improvement, from a 72,5% pass rate to 78,4% in the Limpopo Province, even though it is experiencing a decrease in the number of accounting learners at FET level.

A subject analysis in the Limpopo Department of Education shows that from 2018 to 2023, the number of schools offering the subject decreased from 1097 to 882 and the number of learners taking the subject decreased from 17320 to 14188 (Limpopo DoE, Subject Improvement Plan Report, 2019:2). This situation has arisen, mainly because schools are phasing out Accounting as a subject and the number of schools offering

Accounting is also decreasing. One implication of this is that accounting teachers who were trained at a high expense are becoming redundant, despite the fact that Accounting plays a critical role in the development of the economy of any country; virtually every sector of the economy depends on accounting knowledge.

The phasing out of Accounting, therefore, implies that the economy of the country will be adversely affected, justifying the recommendation by Seltzer and Bently (1999:1) and Halabi et al. (2010:164) that in order to prevent this from occurring, learners must have knowledge about financial matters. Accounting, as one of the commercial subjects, however, is slowly being phased out, particularly in the rural areas, like in the Limpopo Province, hence, learners cannot have access to schools offering the subject. The problem is exacerbated by the fact that schools in rural areas lack experienced accounting teachers, and, in many cases, these learners are not admitted to schools offering Accounting. The problem of phasing out Accounting as a subject area is not an issue affecting the Limpopo Province only (DoE, 2013:4), for this reason, the factors identified and the recommendations suggested, based on this study, can be extrapolated to other schools phasing out Accounting at the FET level, in the Limpopo Province and beyond.

1.4 AIM OF THE STUDY

The aim of the study is to investigate the factors that have influenced the phasing out of Accounting, as a subject area in FET phase in schools, in Limpopo Province.

In order to achieve this, the following objectives were investigated:

1. To examine whether schools have qualified Accounting teachers, at the FET level.
2. To investigate if Accounting teachers are aware of effective and relevant teaching strategies on the subject.
3. To ascertain whether the National Department of Education is aware of schools, particularly those in the Limpopo Province, phasing out Accounting as a subject in the FET Phase.
4. To find out the role played by subject advisors in the phasing out of Accounting.

5. To investigate the role played by the School Governing Bodies (SGBs) in the phasing out of Accounting.
6. To examine the role played by teacher unions in the phasing out of Accounting.
7. To investigate the attitude of school principals, teachers and learners towards Accounting, as a subject.
8. To come up with intervention strategies that can be used by schools and the Department of Education to retain Accounting, as a subject in schools.

1.5 RESEARCH QUESTION

The main research question reads: What are the factors leading schools to phase out Accounting as a subject area in the Limpopo Province?

The following sub-questions directed the research:

1. Do schools have qualified Accounting teachers at the FET level?
2. Are Accounting teachers aware of effective teaching strategies relevant to Accounting?
3. To what extent is the Department of Education aware of the phasing out of Accounting, as a subject in schools?
4. What role was played by the subject advisors in the phasing out of Accounting as a subject area?
5. What role did SGBs play in the phasing out of Accounting, as a subject?
6. What role did teacher unions play in the phasing out of Accounting, as a subject?
7. What is the attitude of school principals, teachers, and learners towards Accounting as a subject?
8. Which intervention strategies can schools adopt in order to retain Accounting as a subject?

1.6 SIGNIFICANCE OF THE STUDY

This study investigating the factors affecting the phasing out of Accounting as a subject area at FET level is crucial, as knowledge of the subject affects the performance of almost all sectors of the economy of a country.

The study is highly relevant as, from its findings and recommendations, the National Department of Education would be provided with strategies to assist in retaining Accounting as a subject area in schools. The Department of Education would provide empirical comprehensive information to assist subject coordinators on how this subject can be effectively coordinated throughout the Province. Subject advisors are responsible for supporting teachers in curriculum implementation in the teaching and learning process. The findings, hence, can be utilized to advise accounting teachers, heads of departments, and school principals on how Accounting can be meaningfully taught and learned in schools.

Teachers can also benefit as the findings will - facilitate their professional development, motivate them to teach Accounting and capacitate them with strategies that can assist in encouraging learners who are in the lower grades to choose Accounting when they reach the FET level. In addition, through this study, accounting teachers can also be provided with relevantly designed materials and training sessions that can facilitate the teaching of the subject. These training sessions can be conducted for teachers in all the districts in the Limpopo Province and beyond.

From the findings, teacher unions and School Governing Bodies (SGBs) can understand the roles that they should play in curriculum development and implementation, especially in the introduction and phasing out of subjects, when necessary.

School principals, it is anticipated, would also benefit since they will be equipped with an in-depth knowledge of the essential nature of an accounting background in the different sectors of the economy. This would help principals realise that learners

situated in the rural areas would be disadvantaged, since the phasing out of the subject would negatively affect their career choice.

Awareness programmes can be designed and conducted for all stakeholders involved in the teaching and learning of Accounting. Stakeholders' awareness would enable them to educate learners to ensure that they are cognisant about the future benefits of studying Accounting, hence, the need to acquire a background in the subject at the lower grades before they go to higher institutions.

This study can also assist postgraduate learners in acquiring research skills that can enable them to conduct their research projects through the guidance of the grant holder and other co-investigators. They would acquire skills in designing and developing research proposals, and how to review literature that is related to their objectives and research questions. In addition, postgraduate learners would become familiar with the development of research instruments, collecting and analysing data, writing chapters in research projects, as well as converting research findings into articles that can be published by accredited journals. All this can become a reality with the guidance of the grant holder and co-investigators.

Finally, the results of this study will also be of great significance to learners, who will be enlightened regarding the role that knowledge and skills in Accounting can play in career choices and the development of almost all sectors of the economy.

1.7 ASSUMPTIONS OF THE STUDY

In this study, it is assumed that:

- Some schools in Limpopo Province are phasing out Accounting as a subject area.
- Some stakeholders, such as school principals, parents, teachers' unions and learners, have negative attitudes towards Accounting, therefore, they are involved in phasing it out, as a subject area.

1.8 DEFINITION OF CONCEPTS

The following key concepts are discussed hereunder:

1.8.1 Academic Performance

Academic performance refers to the ability of a learner to remember facts he/she has acquired during the teaching-learning process and can communicate this knowledge verbally or on paper. According to Bell (2004:1), academic performance refers to how well the learner meets the standards set by teachers. In Accounting, academic performance refers to the ability of a learner to demonstrate knowledge by writing tests, participating in classwork and homework, making presentations, and holding discussions (Principe, 2005:1). In this study, academic performance refers to how well learners accomplish/achieve certain goals and standards set by the national Department of Education.

1.8.2 Assessment

Allen (2004:2) explicates that assessment involves using empirical data on student learning to refine programs and improve student learning. According to CAPS (2011:40), assessment is a continuous, planned process of identifying, gathering, and interpreting information about the performance of learners using various forms of assessment. It involves four steps: generating and collecting evidence of achievement; evaluating this evidence; recording the findings and using this information to understand and thereby assist the learners' development in order to boost the process of learning and teaching (CAPS, 2011:40). In this study, assessment will be conducted by gathering information from the schools that have phased out Accounting as a subject area, interpreting the information gathered and coming up with intervention strategies to reinstate the subject.

1.8.3 Curriculum

According to the Department of Education (2008:4), a curriculum is a complete program of learning, which includes the following components: identified, desired results; a design for and suggested sequence of activities; and suggested methods of

assessment or evaluation. A curriculum also refers to the means and materials with which learners interact to achieve identified educational outcomes. It consists of all the planned experiences that the school offers in its educational responsibility drive (Edwards, Ebert II, Ebert, Michael & Bentley, 2013:15). In this study, a curriculum is used to guide and help all the stakeholders responsible for Professional Development of accounting teachers to understand exactly what is taking place in the teaching and learning process, as well as in the economy.

1.8.4 Financial Accounting

Financial Accounting is a segment of the accounting curriculum focusing on the process of preparing financial statements that companies' use to show their financial performance and position to people outside the companies, including investors, creditors, suppliers, and customers. This is one of the major distinctions from managerial Accounting, which by contrast, involves preparing detailed reports and forecasts for managers inside companies (Halabi, Barrett & Dyt, 2010:164). Financial Accounting, hence, is concerned with the summary, analysis and reporting of financial transactions of a business (Botha, 2014:69). In this study, Financial Accounting refers to the component of the subject, dealing with investors, creditors, and the community at large.

1.8.6 Mathematical Skills

Mathematical skills are defined as abilities to perform mathematical tasks and solve specified mathematical problems effectively. This definition is broad in scope and is frequently unpacked into a number of components that are not necessarily limited to one definition or another (Karsenty, 2014:372). The Diagnostic Report (2019:9) refers to mathematical and arithmetical skills as the ability – to perform arithmetical calculations, such as percentages and ratios, across all topics in Accounting. To demonstrate these skills, learners may be required to - formulate simple equations to calculate specific amounts; correctly use rands/cents, positive, negative or percentage signs and their appropriate operations. In this study, an accounting learner is expected to have a solid understanding of mathematical concepts which should be developed over time, with regular practice.

1.8.7 Professional Development

According to Reiners (2003:11), professional development refers to an advancement of skills necessary to succeed in a profession. This may require continual education through attending workshops on aspects such as lesson plans, teaching strategies, subject content and formative assessment, as all these improve instructional effectiveness. Furthermore, professional development refers to an on-going learning opportunity available to teachers and other education personnel through their schools and districts (Sawchuk, 2010:1). In this study, professional development means in-service education where knowledge of teachers is continuously being developed.

1.9 CHAPTER OUTLINE

This research project consists of five chapters which are outlined, as follows:

- **Chapter 1**

This chapter outlines the rationale and background of the study, a statement of the problem, research questions, and a summary of the research design and methodology, and this will be discussed in detail in Chapter 3.

- **Chapter 2**

This chapter reviews the existing literature on the topic and the theory underpinning the study. The discussions will focus on - reasons for schools phasing out Accounting at the FET level; accounting teachers' knowledge of the subject's content and teaching strategies; whether schools in the Limpopo Province have qualified accounting teachers at the FET level; whether the national Department of Education has taken note of schools phasing out Accounting as a subject area; the roles played by the subject advisors, Departmental Heads, School Governing Bodies (SGBs) and teachers' unions in the phasing out of Accounting; the attitude of school managers, teachers and learners towards Accounting, and the strategies that schools can use to maintain schools offering Accounting.

- **Chapter 3**

This section focuses on a detailed description of the research design and methodology to resolve the research problem. Data collection procedures, instruments and analysis were also explained.

- **Chapter 4**

This chapter presents the findings of the qualitative data analysis, and their interpretation.

- **Chapter 5**

The summary of the findings, limitations, conclusion, recommendations, intervention strategies, and areas for further related studies, are made in this section.

1.10 CONCLUSION

This chapter presented background information on the topic, setting out clearly with the aid of the contributions that a background in Accounting can provide, not only for learners' career choices but to all sectors of the economy of the nation. This was followed by a statement of the problem, aim, the research objectives and questions, the definition of key concepts related to the study, the outline of the chapters of this research report, and, finally, the conclusion.

CHAPTER 2

THEORETICAL FRAMEWORK AND FACTORS AFFECTING THE PHASING OUT OF ACCOUNTING, AS A SUBJECT AREA, AT FET LEVEL

2.1 INTRODUCTION

This chapter reviews the theoretical framework that underpins the study and existing literature on the topic. The deliberations focused on the reasons for schools for phasing out Accounting at the FET level and the strategies schools can use to retain the subject.

2.2 THEORETICAL FRAMEWORK

This study adopts Social Constructivism as its theoretical framework to explore the challenges associated with the phasing out of Accounting as a distinct subject in certain educational frameworks. Social Constructivism emphasizes the significance of social interactions in constructing knowledge, asserting that learning is an active, social process wherein individuals build meaning through their experiences and collaborative efforts. Galbin (2014:83) argues that this perspective underscores the importance of understanding the interplay between individual learning and group interactions. In the context of Accounting education, teachers should create collaborative learning environments where learners can engage with real-world problems. By integrating practical applications into the curriculum, learners can develop meaningful knowledge that aligns with the demands of today's job market, making the learning experience more relevant and impactful.

Building on this, Zhou and Brown (2015:28) further explain how knowledge is constructed within social contexts, suggesting that the emphasis on collaboration and practical relevance in education becomes even more important as subjects like Accounting lose prominence in some educational systems. Educators can apply Social Constructivism by incorporating project-based learning, where learners work in teams to solve real accounting problems, thereby gaining experience in handling the complexities of the workplace. Vygotsky (1978:58) also highlights the social nature of

learning, positing that cognitive development is influenced by community interactions. In the case of Accounting education, phasing out the subject could result in gaps in learners' understanding of its practical applications. Vygotsky's framework encourages educators to involve industry professionals and practitioners in the learning process, providing learners with contemporary insights into the expectations and practices of the accounting profession.

The phasing out of accounting as a standalone subject presents challenges that can be addressed through the lens of Social Constructivism. Educators can ensure that learners acquire the relevant skills needed in today's evolving job market by fostering collaborative learning, engaging in practical issues, and involving community stakeholders.

2.3 LITERATURE REVIEW

This section discusses the essential nature of knowledge of Accounting, reasons identified by other studies for the phasing out of Accounting as a subject area, and strategies that can be used to retain Accounting as a subject in schools.

2.3.1 The Importance of Accounting

Accounting is a vital subject within South Africa's national curriculum. It can be generally defined as the process of collecting, systematically recording, and communicating financial information to those who need it for decision-making. In essence, Accounting synthesizes important financial data for presentation to the relevant audience. This is accomplished using established procedures and practices, as well as current developments and legislation (DBE, 2010:8).

Accounting and its related fields are widely recognized for their crucial role across all sectors of the economy. Accounting skills are essential for a variety of groups and functions, meaning that businesses, individuals, government entities, and the public sector all rely on Accounting information to manage their financial affairs and make informed financial decisions (Botha, 2014:68).

Individuals utilize Accounting knowledge to create their budgets, and many people seek financial advice from accountants or financial advisors to make informed investment decisions. Therefore, Accounting knowledge enables individuals to effectively and responsibly organize and manage their finances (Hall et al., 2012:9). The business sector is the largest user of financial information, as financial stability is essential for the survival of any commercial enterprise. Accounting acts as a system that records and tracks daily business activities, allowing companies to assess their profitability and overall financial health (Hartley, Firer & Ford, 1999:2; Mayendisa, 2024). In the business sector, Accounting skills are essential for tracking income and expenses, as well as generating financial records and documents. These records primarily help determine a business's financial results, position, sources, and uses of cash (Johnson et al., 2022:214).

Accounting knowledge offers investors, business managers, and governments essential financial information that aids in making critical financial decisions. For instance, investors require data on a company's profitability and share prices before investing. Similarly, creditors and lenders need financial information to assess the creditworthiness of their clients before granting credit. Furthermore, governments, through their revenue services, need information about businesses' profits to assess taxes accurately (Botha, 2014:69; Halabi et al., 2010:166).

An important area of Accounting for businesses and organizations is financial management. Managers use financial management to make informed decisions within the organization. By analysing and interpreting financial Accounting information, they prepare managerial reports that guide daily business operations (Hartley, Firer & Ford, 1999:4).

Management Accounting has several crucial functions within organizations. One of its main roles is to assess the capital needs of a business and decide on the best mix of that capital. It also involves creating cash budgets, which deliver vital financial data to help companies manage their cash flow effectively, ensuring they can meet their financial obligations promptly. In addition, financial management aims to make the most efficient use of limited financial resources to maximize investment returns. It also

helps business owners align their funding sources with their expenditures, allowing them to operate according to solid business practices (Hartley et al., 1999:4).

Studying Accounting in school equips learners for various higher education programmes, providing them with access to well-paying job opportunities in finance. Excelling in Accounting allows learners to apply specific principles to tackle problems carefully and methodically, whether in familiar or new situations. This skill development enhances their capacity to recognize and resolve challenges across different fields of Accounting (DBE, 2010:9).

The significance of enrolling in Accounting as a subject in schools cannot be overstated. Schools are the cornerstone of any modern economy, making the knowledge and skills acquired there, especially in Accounting, extremely important. Accounting allows individuals and businesses to record their daily financial transactions, which helps in determining expenses and income. The benefits of these skills are invaluable (Ngwenya & Arek, 2019:353). The relevance of Accounting knowledge to various stakeholders will be discussed in the sections below.

The National Examination Council (2004:9) outlined the objectives of studying Financial Accounting at the FET level as follows:

- To help learners understand the fundamental rules, functions, and principles of Accounting.
- To establish a solid foundation for further studies in Accounting and related disciplines at the tertiary level.
- To enable learners to grasp basic Accounting principles and practices and their relevance in contemporary business operations. The knowledge and skills gained by Accounting learners in the Grade 12 curriculum are essential for preparing them for the workforce (Ngwenya & Arek-Bawa, 2019:354).

Those aspiring to work in Accounting need to cultivate fundamental skills to excel in university Accounting programs and graduate with the required expertise. Mohammed and Lashine (2003:3) point out that employability and long-term success are vital aspects of Accounting education. Furthermore, Service (2022, 23:39) emphasizes

that essential skills such as professional reporting, IT knowledge, auditing and assurance, risk management, and governance are necessary for chartered accountants in South Africa.

Learners of Accounting also cultivate writing skills that improve their effectiveness in both academic and professional settings. Accountants are expected to be familiar with the information technology related to their duties. Consequently, employers look for accountants who not only have technical expertise but also the capability to navigate intricate business models and transactions (Rufino et al., 2017:126).

El-Dalahmeh (2017:429) concluded that Accounting graduates must possess essential computer skills and technological competencies to successfully enter the labour market. Additionally, they should have the ability to work effectively in teams (Christensen et al., 2019:44). Accounting is a crucial subject taught in most schools, so it is unfortunate when these institutions lack proper textbooks for the course. Learners look to their teachers for guidance, expecting what they learn in the classroom to be relevant to their future careers (Dumistresau, 2014:88).

It is essential for schools to keep accurate financial records to prevent embezzlement by officials. Any misuse of funds can have severe repercussions, potentially leading to the failure of schools and the educational system as a whole. A well-functioning school environment allows learners to benefit from a more engaging learning experience (Cerne, 2013:63). Many schools now handle their finances with little intervention from the Department of Education, highlighting the importance of establishing some form of stewardship reporting. Accounting plays a crucial role in facilitating this type of reporting (Crene, 2013:65).

Governments have made substantial investments in the education sector, which has made it prone to fraud and mismanagement of resources. Nonetheless, these assets can be protected by adopting a strong and effective Accounting information system that greatly improves a school's internal controls. School administrators exercise great care when managing school property, aware that a monitoring system is in place to oversee their activities. The practice of Accounting dates back to the emergence of money, with historians discovering evidence of such practices in ancient Egypt and

Babylon. The Romans were recognized for their detailed financial record-keeping. As a formal profession, accounting started to develop in the early nineteenth century. In modern times, every business utilizes the services of bookkeepers and accountants, who are essential for overseeing financial results (Bricia, 2013:709).

Billing and producing Accounting statements for parents or guardians can be a challenging process, especially without effective accounting systems in place within the school environment. This highlights the availability of various Accounting software options that can create both bills and statements, thereby enhancing the overall Accounting systems (Vatasoru, 2010:82).

Individuals such as investors and lenders utilize financial information to assess whether to allocate resources to a business. They look for financial reports that provide details about the entity's economic resources and obligations, any fluctuations in these resources and obligations, as well as insights into management's efficiency and effectiveness in managing those resources. Financial statements are essential for organizations, as they demonstrate their performance and output. In the context of a school, lacking a robust accounting system makes it difficult to create billing statements and financial accounts for parents or guardians. This task requires a range of Accounting skills and software that rely on a solid understanding of Accounting concepts and systems (Vatasoru, 2010:84).

Financial statements provide reliable information that is essential for users (Suryanto et al., 2017:592). Businesses require various resources to operate effectively and efficiently, including loans, bonds, cash, and debentures. These financial statements summarize precise financial information that, when evaluated and interpreted, offers relevant insights to stakeholders (Olayinka, 2022:49).

One process used by investors to analyse a company's operational performance is Financial Ratio Analysis (FRA). This method assesses productivity, financial status, competitiveness, liquidity, solvency, risk, and the prudent use of funds (Asrizal et al., 2018:442). According to Conteh and Akuntansi (2021:85), Financial Statement Analysis (FSA) is a crucial process that potential investors should undertake to gain a clear financial picture of a business.

2.4 INTERNATIONAL, REGIONAL AND LOCAL PERSPECTIVES IN PHASING OUT OF ACCOUNTING

This section discusses the perspectives of developed, developing, and underdeveloped countries and local communities on the phasing out of accounting.

2.4.1 Perspective in Developed Countries

The phasing out of Accounting in schools has been a key focus of educational reforms in various countries, driven by the need to adapt to the evolving demands of the global economy. In China, the shift away from traditional Accounting education has been prominent due to the country's rapid economic growth and focus on technology-driven industries. Zhang and Li (2021:170) explain that this transformation is part of China's broader educational reforms aimed at aligning curricula with the demands of a digital economy, which focuses more on Science, Technology, Engineering, and Mathematics (STEM) subjects rather than traditional accounting. This means that while learners gain technological and analytical skills, they may lack fundamental financial literacy, which is crucial for both corporate and personal financial decision-making.

Similarly, England has seen a shift away from in-depth Accounting courses as part of an effort to modernize education. According to Bradley and Johnson (2020:203), the decline in Accounting education is due to the increasing emphasis on interdisciplinary knowledge and adaptive skills, such as digital literacy and entrepreneurship, which are considered more relevant to contemporary business practices. This transition, however, raises concerns about whether learners will have sufficient exposure to accounting principles, potentially creating a workforce with innovative skills but limited financial insight.

2.4.2 Perspectives in Developing Countries

In Nigeria, the decline in Accounting education is linked to economic restructuring and a shift towards entrepreneurship and financial literacy programs. Adebayo and Alabi (2019:98) argue that this transition is part of broader reforms aimed at enhancing youth employability in a rapidly changing global economy. This means that as Accounting

education diminishes, young people may need to develop alternative skills that are more relevant to the evolving job market.

Similarly, Botswana has adopted a comparable approach by emphasizing technical and vocational education over traditional Accounting. Mokgosi and Thuma (2020:141) point out that this shift is part of Botswana's efforts to align its education system with the demands of a more diversified economy that requires practical skills. The implication is that this focus on practical skills may better prepare graduates for immediate employment opportunities in various sectors.

In Zambia, traditional Accounting programs are being replaced with more practical, business-oriented curricula. Chishimba and Phiri (2018:60) highlight that the country's educational reforms focus on entrepreneurship and financial literacy. This shift aims to meet the needs of the modern workforce rather than depend on traditional Accounting methods. The implication of this change is that graduates will be better equipped to navigate the evolving business landscape and contribute to economic growth.

2.3.3 Perspectives in Underdeveloped Countries

In Namibia, Kamati and Haufiku (2021:75) argue that economic constraints and a focus on globalized skills are leading to a reduction in Accounting education in schools. This is being replaced by more practical subjects that emphasize technological literacy and entrepreneurship, which are regarded as key drivers of economic development in the region. This means that learners are better prepared for the current job market, but it may also create gaps in traditional Accounting skills needed for specific sectors. Similarly, in Lesotho, Tsoeu and Mohlomi (2020:50) explain that the country's educational system is transitioning from theoretical subjects like Accounting to more applied financial skills. These changes prepare learners for the realities of the job market, focusing on areas such as business management and entrepreneurship. This shift could lead to a workforce that is more adept at practical financial management but may disadvantage those who wish to pursue careers in traditional Accounting fields.

In Eswatini (formerly Swaziland), the shift away from traditional Accounting education is part of broader educational reforms aimed at equipping learners with the skills needed for the modern economy, particularly in digital and entrepreneurial fields. Mamba and Dlamini (2022:121) examine how Eswatini's education system is responding to global trends by moving away from traditional Accounting and favouring practical business and financial literacy skills. This implies the preparation of a more innovative and entrepreneurial populace, but there may be challenges in ensuring that learners receive comprehensive financial education.

2.4.4 Perspectives in South Africa

In South Africa, the reduction of Accounting in schools has been influenced by educational reforms designed to align the curriculum with the needs of a modern economy. In the Eastern Cape, where rural areas face significant socio-economic challenges, these reforms have shifted the focus towards more vocational and entrepreneurial education. Scholars such as Mavundla and Tshabalala (2020:112) argue that the decline of Accounting in the region's schools reflects a growing emphasis on technical skills and entrepreneurial education to meet the demands of local industries. This could improve employability in local communities but may leave some learners unprepared for fields in Accounting and finance.

In the Northwest Province, the reduction of Accounting education is part of a broader strategy to promote financial literacy and business skills across various sectors. Khunou and Molefe (2021:103) highlight that this change responds to the global emphasis on entrepreneurial education, which is more aligned with the needs of a rapidly changing economic environment, especially during South Africa's post-apartheid economic transition. Thus, while learners may gain valuable skills in entrepreneurship, there may be fewer graduates with formal Accounting qualifications to fill roles in financial oversight and compliance.

The shift away from traditional Accounting education is also driven by policy changes aimed at expanding access to technical and vocational education and training (TVET) in both provinces. According to Nkosi and Mazibuko (2019:89), the South African government is making a concerted effort to phase out outdated curriculum content in

favour of subjects that emphasize practical skills such as entrepreneurship and digital financial literacy, which are more relevant for learners entering the workforce. This policy shift may foster a generation of entrepreneurs but could lead to a diminished capacity in traditional financial analysis and reporting sectors.

The Eastern Cape faces unique challenges due to its large rural population, leading to an increased focus on community-based skills development and a reduction in subjects perceived as less applicable in the local job market, such as Accounting. Scholars like Fokazi and Maluleke (2020:120) argue that introducing subjects like Agricultural Economics and Digital Business Management is part of the region's efforts to equip learners with skills that can be directly applied in local economic contexts. This means that while education may become more relevant to local employment opportunities, it could also undermine the foundational skills and knowledge necessary for a diverse range of careers in finance and Accounting.

2.5 FACTORS INFLUENCING SCHOOLS IN PHASING OUT ACCOUNTING AS A SUBJECT AREA AT FET LEVEL

Some factors lead schools to discontinue Accounting as a subject at the FET level. The following factors play a role in the decision to eliminate Accounting from the curriculum.

2.5.1 The Background of Accounting

One significant reason for the decline in learners pursuing Accounting is the absence of a solid foundational understanding of the subject at the General Education and Training (GET) and Senior Phase levels. Moreover, Economic and Management Sciences (EMS) are often taught in lower grades by educators who may lack strong expertise in Accounting, Business Studies, or Economics. In South Africa, inconsistent teaching methods for EMS across different schools further exacerbate the issue. The curriculum generally covers a broad range of topics without delving deeply into any, making it problematic to introduce Accounting in Grade 10 when essential concepts are not adequately addressed in the GET and Senior Phases. Consequently, many learners face difficulties with Accounting at FET level due to this lack of foundational

knowledge. Unfortunately, time constraints hinder efforts to close these gaps at high school level (DoE, 2020:24).

According to Motshekga (2010:1), learners face challenges with the content primarily because of the teaching methods used. Another issue is the absence of specific qualifications required to teach subjects such as EMS in the GET Phase. This gap means that learners do not develop a strong foundation for their specialization when they move to FET level. Consequently, this unpreparedness creates difficulties for learners transitioning from EMS to Accounting, as they lack sufficient knowledge of the subject matter.

2.5.2 Promoting the Subject

One of the challenges contributing to the decline in learner enrollment in Accounting is the lack of promotion for the subject. Teachers of Economic and Management Sciences (EMS) in the Senior Phase do not adequately emphasize the importance of studying Accounting. As a result, learners in lower grades often miss out on essential information about the benefits of studying Accounting. Consequently, when they reach the Further Education and Training (FET) level, many choose other subjects, such as Sciences and Social Sciences. This issue is compounded by the Curriculum and Assessment Policy Statement (CAPS) for EMS, which aims to provide foundational knowledge in various economic and management disciplines but may not sufficiently highlight the significance of Accounting as a standalone subject in higher grades (DoE, 2011:8).

Paris, Paik and Koo (2019:9) observe that learners frequently perceive Accounting as a difficult subject. Lack of promotion for the subject contributes to the phasing out of Accounting. Teachers of Economic and Management Sciences in the Senior Phase do not adequately emphasize studying Accounting. As a result, learners in lower grades often miss out on essential information about the benefits of taking Accounting. Consequently, when they reach the FET level, many choose other subjects, such as Sciences and Social Sciences.

2.5.3 Parental Influence

Parental influence significantly impacts the reduction of learners pursuing Accounting in the Limpopo Province. A considerable number of parents lack literacy skills, which prevents them from assisting their children academically. Despite the South African educational system promoting parental involvement, teachers in rural areas often express concerns about the limited engagement from parents regarding their children's education. Many learners in these areas do not receive homework support from their families, whereas those who do show marked improvements in their academic achievements (Moyo, 2018:45).

To address this issue, the Department of Education established SGBs in 2005 to foster parental involvement in education. However, in several schools located in predominantly Black communities, SGB members frequently lack adequate knowledge about their responsibilities. This deficiency can lead to decisions that do not positively impact their children's educational outcomes (Nkosi, 2020:102).

2.5.4 The Language of Instruction

According to Tshiovhe (2018:60), the language of instruction plays a crucial role in how well learners perform in Accounting. The way learners learn is affected by the medium used in teaching. Those who struggle to comprehend English encounter difficulties in class.

2.5.5 Curriculum Changes and Assessment

The transformation in how Accounting is taught and assessed has significantly influenced teachers' perspectives, particularly those accustomed to traditional learning and teaching strategies. With the introduction of the NCS in the FET band Grades 10-12, the Accounting curriculum shifted from a simplistic view focused primarily on recording transactions to a more comprehensive understanding of it as a specialized language for conveying financial information (Hendriks & Dunn, 2021:3). This change has encouraged educators to move away from routine procedural teaching methods,

which often relied heavily on learners' memorization and failed to address critical thinking and problem-solving skills (Musetha, 2022:70).

As the NCS emphasizes a broader scope of teaching and assessment practices, teachers must adapt their lesson planning and assessment strategies accordingly (Mullen & Fletcher, 2012:260). This shift is particularly relevant in light of the anticipated phasing out of traditional Accounting practices in favour of more dynamic methods that prioritize financial communication and informed decision-making (Ngwenya, 2014:171). However, challenges remain, such as the inadequate time allotted for assessments, which can hinder learners' ability to demonstrate their understanding fully (Lofthouse & Thomas, 2017:18). As the landscape of Accounting education evolves, addressing these issues will be crucial in preparing learners for the future of the profession.

2.5.6 Decline in the Performance of Learners Studying Accounting in South Africa from 2014-2018

According to one of the Diagnostic Reports (DBE, 2014:7), there has been a notable decline in the number of learners enrolled in the subject, with a decrease of 19,440 learners in 2014. There was, however, a significant increase of 14,487 learners in 2015, followed by subsequent declines of 11,617 learners in 2016, 25,426 in 2017, 13,149 in 2018, and 10,168 in 2019. Furthermore, learners' performance showed fluctuation over the years, with percentages of low achievement standing at 68% in 2014, 59.6% in 2015, 69.5% in 2016, 66.1% in 2017, 72.5% in 2018, and 78.4% in 2019 (DBE, 2019:9). Several general factors were identified as contributing to the decline of enrollment in the subject (DBE, 2019:15). The deliberate phasing out of the subject by some schools, learners not enrolling for the subject, parents not encouraging their children to enroll for Accounting and also teachers discouraging learners from studying Accounting.

2.5.6 Misinformation and Lack of Information Regarding Accounting

Inaccurate information can lead to widespread misconceptions within a nation (Yusoff, Omar, Awang, Yusoff & Jusoff, 2011:66). Research shows that a positive perception of Accounting is directly related to the interest in pursuing a career in this field among

high school learners. Unfortunately, this perception often comes with a lack of awareness about professional Accounting examinations and a limited understanding of the responsibilities associated with the profession (Ng et al., 2017:325). Since career planning is a long-term process that requires careful consideration from an early stage, learners studying Accounting should seek guidance from professional accountants to make informed decisions about their career paths (Yusoff et al., 2011:66).

2.5.7 Career Guidance

Accounting is a discipline in which learners frequently encounter significant obstacles, including difficulties with reading, deficiencies in Arithmetic skills, and issues with language comprehension (Peens, 2018:25; Smith, 2020:42). Research, including literature reviews and empirical studies, suggests that many learners do not possess a solid understanding of the Accounting profession. For instance, even those enrolled in Accounting courses often find it challenging to articulate the responsibilities of accountants (Johnson, 2019:15; Lee, 2022:30).

Moreover, many Accounting educators are out of touch with contemporary market practices, which reduces their ability to inspire learners about the realities of the Accounting profession (Yusof et al., 2011:58). This issue is especially pronounced for rural learners, who are situated far from the key activities of the national economy.

2.5.8 Knowledge of Mathematics Skills

A study by Kun, Kiss and Kotsis (2014:1) indicates that learners with a background in science typically perform better in Accounting than their peers from the humanities. This is not surprising, as science learners often have stronger foundations in Mathematics. Consequently, it is important for Accounting learners to enhance their mathematical skills to succeed in the subject.

Educators understand that proficiency in mathematical skills is crucial for carrying out complex calculations in Accounting. Nevertheless, Accounting instructors often voice concerns about the difficulties learners face with Mathematics. They may believe that

the responsibility for teaching these skills should fall to Mathematics teachers (DoE, 2018:23). If this belief is prevalent, it highlights a lack of awareness regarding the need to integrate knowledge across different disciplines and suggests that Accounting educators may feel insecure about their own mathematical competence (DoE, 2019:25).

2.5.9 Availability of Classrooms

Tshiovhe (2013:124) observes the significant impact that inadequate classroom infrastructure has on the teaching and learning processes in schools. The lack of essential amenities such as electricity, functioning doors, and windows—compromises the physical comfort of both learners and teachers, disrupting educational activities, especially during adverse weather conditions like rain or extreme heat. According to McGowan (2016:45), classrooms that lack suitable facilities become inhospitable environments for effective teaching, hindering learner engagement and motivation. This exacerbates the challenges faced by both educators and students, underscoring the urgent need for improvements in school infrastructure. Furthermore, Tshiovhe's observations highlight the broader implications of insufficient infrastructure, particularly with regard to specific subjects like Accounting.

Khumalo and Maji (2014:1526) address this issue, noting that learners studying Accounting often have to hold their lessons under trees due to the absence of appropriate classrooms. This makeshift arrangement, supported by research from Njie and Dakin (2015:78), not only lacks essential resources and a conducive learning environment but also symbolizes systemic neglect of Accounting education within the school system. Consequently, learners may perceive Accounting as a marginalized subject that receives less recognition and support compared to other disciplines, ultimately leading to negative perceptions of the subject, as observed by Patel (2017:63).

The physical environment plays a crucial role in shaping learners' attitudes and behaviors toward learning. Learning in unsuitable spaces such as under trees can contribute to a negative perception of Accounting as a subject area, reinforcing stereotypical ideas and misconceptions about its importance and relevance in

learners' academic and future career paths (Mapuya, 2020:28). This means that the unavailability of proper classrooms can undermine the quality of Accounting education, limit opportunities for practical learning, and perpetuate negative perceptions of the subject, among learners and administrators alike. These factors collectively contribute to the gradual phasing out of Accounting at schools, highlighting the critical nature of investing in adequate infrastructure to support the teaching and learning of Accounting (Hendricks & Dunn, 2021:14).

2.6 QUALIFICATION OF TEACHERS IN ACCOUNTING

The following aspects are discussed: teacher qualifications, and knowledge of subject content.

2.6.1 Teacher Qualifications

The highest academic qualification obtained by Accounting teachers from the now-defunct South African colleges was an M+3 level. Some regions in South Africa were fortunate to have skilled educators from these colleges, while others experienced a shortage of qualified teachers (David, 2014:38; Musau & Abere, 2015:86; Ngugi & Mumiukha, 2016:1304). The Nelson Mandela Foundation (2005) reports that many teachers instructing learners up to Grade 12 lack the necessary qualifications; in fact, some educators from these institutions do not even hold a Grade 12 certificate. The discontinuation of educators' colleges has worsened the issue, resulting in unqualified teachers in many areas. Consequently, schools without qualified Accounting teachers have begun to phase out the subject altogether.

2.6.2 Knowledge of Subject Content

Knowledge of subject content is crucial in aligning teaching practices with curriculum expectations, particularly in subjects like Accounting. Teachers' deep understanding of subject-content knowledge, such as facts, concepts, procedures, and their interrelationships, enables them to effectively translate the curriculum into meaningful learning experiences for learners (Kilpatrick, 2001:37). This knowledge allows educators to connect various fields within Accounting, such as Financial Accounting,

Managerial Accounting, and Auditing, ensuring that learners understand how these areas are interrelated and can be integrated into a comprehensive understanding of the subject (DoE, 2011:23; Harris, Mishra & Koehler, 2009:409).

Additionally, having a solid grasp of the subject's content enables teachers to tailor their instruction to their learners' cognitive development. As Accounting often involves complex problem-solving and higher-order thinking, teachers with strong subject knowledge are better equipped to scaffold learning, helping learners move from basic to more advanced concepts (Fortin & Legault, 2010:56). This approach encourages more profound engagement with the subject; promoting critical thinking and the development of essential skills such as reasoning and decision making. Furthermore, when teachers understand the interconnectedness of Accounting topics, they can avoid teaching topics in isolation and instead focus on building a coherent and integrated understanding, which is key to developing learners' conceptual knowledge (Ngwenya, 2014:178). Thus, a teacher's subject-content knowledge is essential for aligning teaching practices with the broader goals of the curriculum, ensuring that learners gain both the knowledge and skills needed for success in Accounting.

2.7 AWARENESS OF TEACHERS IN TEACHING STRATEGIES RELEVANT TO ACCOUNTING

The change in the discipline's content and 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. Therefore, the challenge facing Accounting teachers is to change their teaching and assessment practices and align them with the requirements of the new curriculum (De Pamphilis, 2019:12). This is, however, easier said than done. This is because many teachers may lack the teaching strategies that would enable them to teach in line with the new teaching approaches. The reason is that these teachers were trained according to the old ways of teaching, namely, the traditional bookkeeping model (Fogarty, 2017:151). One challenge facing Accounting teachers, therefore, is to change their teaching strategies and to align them with the requirements of the new curriculum.

2.8 AWARENESS OF THE DEPARTMENT OF BASIC EDUCATION REGARDING SCHOOLS PHASING OUT ACCOUNTING AS A SUBJECT AREA

The subject analysis of Accounting in Limpopo Province in Table 2.1 shows a decrease in the number of schools offering Accounting and the number of learners taking it. Table 2.2 shows the decrease in the number of accounting schools in Limpopo Province. The decrease is from 1097 to 882 schools; for learners, it is from 17320 to 14188. This has also affected the performance of learners in the examinations, causing a drop from 69% to 62% (DoE, 2019:2).

Table 2.1: DOE Subject Analysis: 2019

Year	Number of Schools	Number of Learners	Pass Percentage
2014	1097	17320	69.7%
2015	1106	22945	56.1%
2016	1002	22205	65.7%
2017	946	15827	57.8%
2018	882	14188	62.3%

As the new century progresses and the fourth industrial revolution takes shape, it is crucial to reflect on and plan for the anticipated changes in Accounting practices, significantly as the profession shifts towards business advisory services. Future accountants are expected to transition into the role of 'knowledge workers,' where technology will remain an essential tool. However, analytical thinking, problem-solving, communication, and client relations skills have become increasingly significant (Boulianne & Dion, 2020:45). This shift in skills requirements highlights a critical challenge, particularly as the phasing out of Accounting as a subject in schools looms. Teachers must recognize that the future of Accounting education will require

more interdisciplinary and analytical teaching approaches, rather than just a focus on traditional technical skills (Howieson, 2003:70). In line with these changes, the development of critical thinking and adaptability within the curriculum is essential for ensuring that learners are equipped for a rapidly evolving profession (Birt, Chalmers, & Trotman, 2021:73). Therefore, accounting educators need to adapt their teaching methods to align with these changes, ensuring that learners are prepared for a future that demands a broader range of skills. This situation also prompts the question of whether the government is fully aware of the impact of its curriculum changes on the future of Accounting education and what intervention strategies should be implemented to address these challenges.

2.9 THE ROLE OF THE SUBJECT ADVISOR WHEN ACCOUNTING IS BEING PHASED OUT BY SCHOOLS

The phasing out of Accounting programmes in educational institutions has far-reaching implications across the entire educational framework, impacting learners, educators, institutions, subject advisors, and the overall education system. Subject advisors should play a pivotal role in gradually removing a subject from the school curricula. However, this involvement is often lacking in the Vhembe East District and possibly extends to the broader Limpopo Province. Instead, schools or principals frequently discontinue the subject unilaterally without consulting the District or Circuit authorities. Subject advisors often only become aware of such discontinuations through school visits or when presented with statistical data on school results.

As Accounting programmes are being phased out, learners are often compelled to opt for alternative subjects they may not prefer. Those unwilling to switch subjects often face the inconvenience of traveling long distances to attend schools that still offer Accounting. Teachers specialized in Accounting at the affected schools either find themselves under the strain of teaching unfamiliar subjects or are reassigned to other schools, sometimes at the primary level. This results in the loss of valuable skills acquired at considerable expense. The gradual removal of Accounting may also impact subject advisors, as the diminishing number of schools requiring their services could lead to their redeployment across districts or their transfer to handle other subjects, such as EMS.

When subject advisors discover that a school intends to phase out Accounting, they are often powerless to persuade principals to retain the subject. Principals commonly attribute their decision to poor learner performance or low enrolment numbers, and despite these challenges, subject advisors play a crucial role in the teaching and learning of Accounting. Their primary responsibility is to provide support and oversee the curriculum implementation to enhance learners' performance. Through continuous interaction with teachers and learners, subject advisors undertake various tasks to achieve their primary objective of improving learners' outcomes.

2.9.1 Educator Capacity Building and Support

Subject Advisory Support Services play a vital role in curriculum development and the empowerment of educators, especially as Accounting is gradually being phased out as a subject. Subject advisors are tasked with training, guiding, and equipping educators with the necessary resources to teach effectively (National Education Collaboration Trust [NECT], 2020:66). This support includes improving content knowledge and instructional methodologies and ensuring the proper implementation of policies. One of the challenges among educators who may be dealing with new content or newly appointed teachers is teaching Accounting within the context of economic and management sciences (EMS) and financial literacy (Mavuso, 2016:186). As such, subject advisors play a key role in bridging these knowledge gaps, which is critical in light of the evolving demands of the curriculum, particularly as Accounting is being phased out.

Subject advisors typically organize workshops and training sessions to facilitate sharing of ideas and teaching strategies among educators, allowing them to support each other and enhance their professional development. In addition, curriculum advisors develop training materials and provide direct support to educators through practical assistance, including motivational sessions and direct teaching (Ajani, 2020:59). A central aspect of the support offered is assisting educators in utilizing the Annual Teaching Plan (ATP), a critical tool for lesson planning and aligning with curriculum goals. Subject advisors also emphasize integrating teaching, learning, and assessment planning, guiding teachers to create functional lesson plans that include remedial work and informal assessments (Shalem & De Clercq, 2019:250). This

assistance is crucial, especially as educators navigate the changes brought about by the phasing out of Accounting, ensuring they are prepared to adapt to new teaching methods and content expectations.

2.9.2 Data Collection, Analysis, and Interpretation

Curriculum advisors rely heavily on accurate data to monitor and support the teaching and learning process, particularly as the landscape of Accounting education changes. The responsibility of subject advisors extends to gathering, analyzing, and interpreting relevant data to inform decisions about support strategies. This data is crucial in helping subject advisors identify areas of concern and ensure their efforts are targeted effectively (DoE, 2018:14). For instance, subject advisors analyse learner performance, enrolment figures, and informal assessment data to gain insights into how well learners are grasping Accounting concepts, especially as the subject is being phased out in favour of other focus areas within EMS. Data collection is also vital when determining which schools require immediate attention, such as those with underperformance or high enrolment in Accounting courses (Mavuso, 2013:58). This data-driven approach enables subject advisors to tailor their support efforts and make informed decisions about interventions, ultimately ensuring that learners and educators are adequately prepared for the changing educational environment.

2.9.3 Curriculum Implementation Monitoring

Subject advisors play a crucial role in monitoring the implementation of the curriculum through periodic school visits, ensuring that teaching, learning, and assessment align with national guidelines such as the Curriculum and Assessment Policy Statement (CAPS) (DoE, 2028:20). These visits allow advisors to evaluate content coverage, lesson planning, and curriculum management by the School Management Team (SMT), while also identifying specific support needs for educators (Shushu, 2023:52). However, challenges arise as some educators, often through their unions, resist these visits, which can impede the monitoring process (Franklin & McLaren, 2015:152). This resistance presents additional obstacles, especially as Accounting is being phased out, requiring further adjustments in the curriculum implementation process.

2.10 THE ROLE PLAYED BY SCHOOL GOVERNING BODIES IN THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA

School Governing Bodies (SGBs) play an important role in South African schools, as stated in the South African Schools Act (SASA). They help create mission statements that guide the school's values and direction. As the main governing body, SGBs have significant power in decision-making and act as a bridge between the school and parents. They ensure clear communication and encourage parents to participate in school matters (Department of Basic Education, 1996:14).

SGBs are also involved in developing the school curriculum, which includes decisions about adding or removing subjects. The South African Policy on the organization, roles, and responsibilities of SGBs (Government Gazette, 2006:123) stresses that SGBs should include various community members in important decisions made in the schools.

Many SGB members, especially parents, may feel not equipped to deal with decisions related to curriculum development. This can lead to less involvement in conversations about changes in the curriculum. When members are not knowledgeable, it makes it easier for school managers to push their agendas (Xaba, 2011:201).

Recent studies show that building the skills of SGB members can help them make better decisions. Viljoen and Jansen (2020:15) encourage training for SGBs so they can resist outside pressures and make choices that benefit the school community. Mothibe (2021:42) also notes that good communication within SGBs is important for making smart decisions about subjects like Accounting. The key question is: Are SGB members using their power effectively to influence curriculum decisions about Accounting, or are they swayed by school management? It is crucial to strengthen the skills and confidence of SGB members to ensure that their decisions reflect the needs of learners and the school community.

2.11 THE ROLE PLAYED BY TEACHER UNIONS IN THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA

One major issue affecting the future of Accounting as a subject is the role of teacher unions in hiring teachers and filling promotion positions, including those for principals. Some teachers who are not trained in Accounting manage to get jobs by allegedly bribing for these positions. This can harm the quality of accounting education because these teachers may lack the necessary knowledge and skills (Goe & Roth, 2019:2).

Zengele (2013:19) also points out that teacher unions contribute to the phasing out of accounting in schools. This happens when union officials receive promotions to management roles even though they are not qualified, while qualified candidates are overlooked. The findings show that union involvement in schools is noticeable during the hiring process. Different stakeholders involved often have conflicting interests.

Nepotism further weakens schools' ability to support learners. The focus should be on how well teachers perform rather than their loyalty to unions. Unions disrupt the proper hiring procedures of SGB, which are supposed to recommend teacher appointments (DoE, 2016:4). Instead of prioritizing learners' needs, unions prioritize protecting their members, which can compromise good hiring practices and harm learners' futures. The routine promotion of union members into management has led to lower motivation and commitment among qualified teachers.

2.12 THE ATTITUDE OF SCHOOL PRINCIPALS, TEACHERS AND LEARNERS TOWARDS ACCOUNTING

School principals do not schedule classes based on the specific needs of subjects like Accounting, which can lead to learners losing interest (Bonney, 2015:25). In Sweden, teachers have positive attitudes that help them build strong relationships with learners and each other (Niemi, 2000:45). Teamwork is important in Sweden, and teachers encourage group activities, pair work, and helping peers. These actions show positive attitudes toward learning (Donaldson, 2002:4).

In developing countries, teachers have different levels of education, teach at various stages, and show varying commitment (Evans, 2001:30). In developed countries, teachers are encouraged to connect with their learners. This helps create a positive environment for learning. Enjoying teaching also helps learners have a good attitude about their subjects.

In contrast, teachers in developing countries often do not receive enough support from their school leaders, and they are not rewarded for doing well, even when they meet their goals (Mulford, 2003:25). As a result, both teachers and learners may develop negative attitudes towards school and subjects like Accounting. Many learners think Accounting is difficult because it requires mathematical skills they do not like. This belief makes them less likely to choose Accounting in Grade 10, resulting in poor performance. This trend has led to some schools phasing out Accounting altogether (Tshiovhe, 2012:45).

2.13 INTERVENTION STRATEGIES THAT CAN BE USED BY SCHOOLS AND THE DEPARTMENT OF EDUCATION TO RETAIN ACCOUNTING AS A SUBJECT IN SCHOOLS

Strategic interventions are necessary to maintain the availability of Accounting as a subject in Limpopo's schools. One effective strategy is to improve teacher skills through focused professional development programmes. Mthembu and Shabalala (2022:74) highlight the importance of addressing the challenges teachers face in rural areas to enhance educational outcomes. Furthermore, incorporating technology into Accounting lessons can increase learners' engagement and understanding. However, rural schools often struggle to adopt technological advancements due to insufficient ICT infrastructure and limited technological access (Ajani, 2023:5).

Partnerships with local businesses and financial institutions can offer mentorship and hands-on experiences, showcasing the practical applications of Accounting. The Department of Education is crucial in supporting these efforts. Policy reforms to tackle resource limitations and infrastructure issues in rural schools are essential. Supplying schools with important resources, such as updated textbooks and digital tools, can improve the quality of Accounting education (Ajani, 2023:9).

Promoting Accounting as a viable career option through specialized career guidance programs can increase learners' interest and enrolment in the subject (Johnson, 2019:34). Highlighting the importance of Accounting in contributing to regional economic growth can further motivate learners to pursue this field (Smith, 2020:45). By implementing these strategies, both schools and the Department of Education can work together to ensure that Accounting remains a key part of Limpopo's educational system (Adams & White, 2021:112).

2.14 CONCLUSION

This chapter explored the significance of Accounting within the framework of social constructivism, emphasizing its vital role in conveying economic information across various sectors. It outlined the multifaceted nature of accounting, which involves identifying, recording, and interpreting economic transactions. The discussion includes factors influencing the potential removal of Accounting from school curricula, such as changes in educational methods, teachers' lack of expertise, insufficient career guidance, limited real-world exposure, academic performance issues, classroom size, and parental influence. Furthermore, it highlighted the roles played by subject advisors, School Governing Bodies (SGBs), and teachers' unions in decisions related to the discontinuation of Accounting education. The research paradigm, design, and methodology are addressed in Chapter 3.

CHAPTER 3

RESEARCH PARADIGM, DESIGN AND METHODOLOGY

3.1 INTRODUCTION

This chapter discusses the research design and methods that were used to collect and analyse data from the participants.

3.2 RESEARCH PARADIGM

The interpretative research paradigm underpinned the study. The interpretative research paradigm is a qualitative approach that focuses on understanding social reality from the perspectives of individuals and groups. It is rooted in constructivism and emphasizes the subjective meanings that people attach to their experiences. Researchers using this paradigm employ interviews, observations, and thematic analysis to gain deep insights into human behaviour and social interactions (Creswell & Poth, 2018:181). By prioritizing meaning-making and lived experiences, the interpretative paradigm enables scholars to explore complex social phenomena in a holistic manner.

Recent scholars continue to emphasize the significance of interpretative research in Social Sciences. Tracy (2020:3) highlights the importance of rich, thick descriptions in qualitative research to capture the complexities of human experience. Similarly, Denzin (2017:757) argues that interpretative research fosters deeper engagement with participants, allowing a nuanced understanding of their realities. This paradigm was applied in field of education where understanding social constructs and human interactions is essential. Interpretative research provided a framework for exploring the subjective and evolving nature of social life of the participants in the phasing out of Accounting in Limpopo FET schools.

3.3 RESEARCH DESIGN

Creswell (2009:107) regards research design as a set of guidelines and instruments to be followed in addressing the research problem. The research design summarizes the model which was used to structure this study. A phenomenological research design was adopted in this study. This research design is a qualitative approach that explores individuals' lived experiences to understand how they perceive and make sense of a phenomenon (Creswell & Poth, 2018). This design was useful for examining the phasing out of Accounting. This research design captured the experiences of participants involved in the phasing out of Accounting as a subject area in schools. Through phenomenological inquiry, researchers gained deeper insights into how individuals experienced and responded to these shifts, contributing to a better understanding of the changes in the subject.

3.4 RESEARCH APPROACH

This research employed a qualitative approach. The qualitative approach, as defined by Creswell (2009:4; Denzin & Lincoln, 2018:10), involves exploring and comprehending the significance individuals or groups attribute to social or human issues. The qualitative approach was selected for this study due to its suitability for addressing the extensive scope of the research, which focused on all schools that have discontinued Accounting. In addition, the approach facilitated the capture of perspectives from different categories of participants across various schools, within the Limpopo Province.

3.5 RESEARCH METHODOLOGY

The research methodology encompasses the systematic process through which researchers gather and analyse data (Henning, Van Rensburg & Smith, 2004:36). As defined by Creswell et al. (2016:51), a research methodology involves the selection and utilization of tools by researchers to collect, analyse and interpret data. These tools are instrumental in gathering information about social realities from various sources such as individuals, groups, or media platforms. They are tailored to the specific nature of the data to be collected and the research problem at hand. In this

investigation, the researchers employed a combination of literature review, interviews, document analysis, and observations to gather pertinent data, as elaborated in the following paragraphs.

3.5.1 Literature Review

De Vos et al. (2005:123) and Creswell et al. (2016:28) expound on the notion of a literature review to examine published materials to enhance comprehension of the identified problem's essence and significance. This study scrutinized recent literature, including books, journal articles, newspapers, and online sources, as well as pertinent factors affecting the phasing out of Accounting. The primary objective of this review was to investigate the factors influencing the phasing out of Accounting to be pursued in the empirical investigation. Through a comprehensive literature review that is aligned with the research questions stated in Chapter 1 under 1.5. The researchers gained insights into the multifaceted aspects of this issue, informing future empirical investigations and policy decisions aimed at addressing challenges in Accounting education and a nation's workforce development. This literature review helped in the design of the research instruments.

3.5.2 Interview Schedule

The researchers used an interview schedule to collect qualitative data. According to McMillan and Schumacher (2010:112), an interview schedule is an interviewer's guide used to conduct an interview. The interview schedule was used to explore the experiences and perceptions of the provincial subject coordinator, subject advisors, principals, members of SGBs, and teachers' unions (Creswell, 2014:4). The interview schedules focused on the following:

- Teacher qualification.
- Awareness of effective teaching strategies relevant to Accounting.
- The Department of Education's awareness of the phasing out of Accounting
- The role played by the subject advisors in the phasing out of Accounting.
- The role played by SGBs in the phasing out of Accounting.
- The role played by teacher unions in the phasing out of Accounting.

- The attitude of school principals, teachers, and learners towards Accounting.
- Intervention strategies that can be used to retain the subject

3.4.4 Document Analysis

The analysed documents include a provincial subject analysis for 2019, which covers statistics from 2014 to 2018 for the number of schools offering Accounting in the Limpopo Province and statistics from 2019-2024 of all schools that have phased out Accounting as a subject area (DoE, 2025:10).

3.5.5 Observations

Observation involves physical participation and recording of data based on an observation schedule for analysis purposes. Cohen (2011:456); Creswell and Lincoln (2018:182) describes an observation as a research tool that enables participants' behaviour to be observed and recorded as it occurs; as such, chances of distortion are minimized. In this study, the researchers observed the physical settings (infrastructure and resources), and interactional activities. The observational method was considered suitable for obtaining valid and reliable answers in schools concerning the phasing out of Accounting as a subject area. This is because, during observations, the researchers were expected to be part of the people at the research site, observing and noting down the behaviour in the actual environment.

3.6 POPULATION AND SAMPLING

This section discusses the population, sampling procedures, and sample size.

3.6.1 Population

The population, in research, is the group of interest to the researcher, the group to which the study results will be generalized (Babbie, 2020:98). The overall population of the study comprised all provincial subject coordinators, subject advisors, principals, SGB members (parents), teachers' union representatives, and teachers.

3.6.2 Sampling Procedure

Purposive sampling was utilized for the selection of provincial subject coordinators, subject advisors, principals, SGB members, teacher union representatives, and accounting teachers. Purposive sampling refers to the use of the researcher's knowledge of the population in order to meet the research goals (Etikan, 2016:3). The reason for using purposive sampling is that it enables the researchers to select a relevant sample based on the purpose of the study and knowledge of the population. Participants chosen had relevant knowledge of the phasing out of Accounting.

3.6.3 Sampling Size

The sample size comprised one (1) provincial subject coordinator since there is one (1) provincial subject coordinator. The sample size and the population would be the same.

Out of thirty (30), ten (10) subject advisors were sampled, one (1) subject advisor for each district depending on their availability. In addition, there were 10 principals from schools that have phased out accounting, 10 SGB members, 10 teachers' union representatives, and nine (9) teachers of Accounting from the same schools. Nine (9) teachers were sampled as one (1) teacher from the sampled schools had been deployed to another school.

3.7 PILOT STUDY

Pilot studies involve conducting mini versions of a full-scale study and specifically pre-testing certain research instruments, such as the interview schedule (Morrison, 2020:75). The pilot study was carried out to assess its feasibility with participants who were not part of the main study. During this pilot study, several adjustments were made. For instance, the questions were realigned to reduce the duration of the interview.

It became apparent during the pilot study that the questions were not well-developed according to the participants' feedback. Additionally, the allocated time of 30 minutes was insufficient, as there were too many questions for a standardised interview. Furthermore, it was not possible to collect data from all schools that had phased out accounting; however, each school in the district could provide information regarding the phasing out of Accounting.

3.8 TRUSTWORTHINESS OF THE QUALITATIVE DATA

The researcher ensured that transferability, credibility, conformability, and dependability were evident in the study.

3.8.1 Transferability

According to Shenton (2004:69), transferability is the extent to which the findings of one study can be applied to other situations. In this study, the researchers provided a detailed description of the qualitative methodology, including the nature of the research sites and their locations, the selection of the respondents, and the data collection process. This was done to ensure that the findings may be applicable in similar environments; hence, how the interview schedules were structured means that they can also be used in other similar contexts.

3.8.2 Credibility

Credibility is the extent to which the collected data can be controlled objectively and reliably (Creswell, 2009:90). In the present study, the researchers used triangulation of data collection methods, and all the respondents answered the interview questions. Respondents were also requested to complete consent forms to ensure that only those selected participated in the study.

3.8.3 Confirmability

Confirmability means achieving the same results even when a different researcher conducts the study (Creswell, 2009:91). In the present study, the researchers avoided

being biased by encouraging the participants to be free when providing information and comprehensively explaining the purpose of the study. The researchers only selected respondents who could provide rich information for the study, such as the provincial subject coordinator, subject advisors, school governing body members, and principals.

3.8.4 Dependability

Dependability refers to the extent to which the study can be repeated in the same context, using the same methods and respondents, in order to gain similar results (Shenton, 2004:71). The researchers used individual interviews, the respondents were given enough time to answer questions based on the research objectives and they were purposively sampled; these steps ensured dependability of the results.

3.9 DELIMITATION OF THE STUDY

The Limpopo Province consists of 10 Districts. The present study was conducted in schools in the following Districts in Limpopo Province: Vhembe East, Vhembe West, Waterberg, Mogalakwena, Sekhukhune East, Sekhukhune West, Mopane East, Mopane West, Capricorn North and Capricorn South where Accounting is offered (see the map below).

LIMPOPO



Figure 1: Map of Limpopo Province

3.10 DATA ANALYSES

The data collected was analysed using a thematic procedure. According to Nowell et al. (2017), thematic analysis is a qualitative research approach used in Social Sciences to discover, analyse, and present patterns, or themes, within data. This method allows researchers to organize and interpret qualitative information while retaining flexibility systematically. The interview data was summarised and analysed following the study's objectives.

3.11 ETHICAL CONSIDERATIONS

In the research context, ethics are particularly important because they deal with beliefs, what is right or wrong, proper or improper, good or bad (McMillan & Schumacher, 2006:142). In this study, the researchers considered the following ethical measures:

- Approval to conduct interviews was obtained from the University of Venda Research Ethics Committee, which issued an ethical clearance certificate.

- The Department of Basic Education in Limpopo Province and districts directly concerned with the schools were requested to grant permission to conduct the research.
- Another letter requesting research in the province was sent to the districts and circuits.
- All the participants completed and signed informed consent forms.
- Confidentiality in this research was considered. The names of the participants were not divulged.
- The rights of the participants were protected by not causing emotional harm or infringing their rights.
- The participants provided all the necessary facts without distortion or misrepresentation.
- The participants were not influenced by the researchers' view, but they were allowed to give their own interpretation of their experiences.
- Triangulation was used in order to avoid conflicting evidence.

3.12 CONCLUSION

In this chapter, the research paradigm, design, approach, methodology, data analysis, trustworthiness of the study, and ethical considerations were discussed in detail. Chapter 4 presented data and analysis.

CHAPTER 4

DATA ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

This chapter presents the data on the factors influencing schools to phase out Accounting as a subject area in the Limpopo Province. The data was collected qualitatively from selected schools that had phased out accounting in the Limpopo Province. The qualitative data was collected and analysed thematically, and the themes that emerged from the research question are as follows:

- whether the schools have qualified accounting teachers at the FET level.
- if accounting teachers are aware of effective teaching strategies relevant to Accounting.
- whether the National Department of Education is aware that these schools are phasing out Accounting as a subject.
- the role played by subject advisors in the phasing out the subject.
- the role played by the School Governing Bodies (SGBs) in the phasing out Accounting as a subject.
- the role played by teacher unions in phasing out accounting as a subject area.
- the attitude of school managers, teachers, and learners towards Accounting, as a subject area.
- intervention strategies that can be used by schools and the National Department of Education to retain Accounting as a subject.

Each group of respondents was asked questions related to the above study points. This was done because these stakeholders are crucial in the teaching and learning of Accounting. The research findings are presented, analysed, and interpreted as follows below.

4.2 QUALITATIVE DATA

Qualitative data was collected from ten (10) Districts in the Limpopo Province.

4.2.1 Biographical Information: Profile of the Respondents

The qualitative data was collected from one (1) Provincial Accounting Subject Coordinator, ten (10) subject advisors, ten (10) principals, nine (9) teachers, ten (10) teachers' union representatives, and ten (10) School Governing Body representatives who participated through individual interviews. The researchers used different interview schedules for different categories of respondents, although, where necessary, the same questions were used. Information on the number of schools that have phased out Accounting was obtained from the Department of Basic Education (See Appendix B, C, D, E, F, and G).

4.2.2 Data Presentation for the Different Respondents

This section discusses the presentations of the responses taken from participants in the different categories, taking into account the research objectives.

4.2.2.1 Do schools have qualified accounting teachers at the FET level?

The Provincial Subject Coordinator and subject advisors indicated that teachers who teach Accounting are qualified because some of them have obtained their degrees, with methodology in the subject. This is what the Provincial Subject Coordinator said:

Yes. The schools have qualified Accounting teachers who have gone to tertiary institutions, like universities, especially those that are coming out, and there also educators who went through the former colleges to do their qualifications. There are those who have upgraded, but others did not upgrade. (See Appendix A, line 2).

The finding was supported by two of the subject advisors who said that:

Subject Advisor 1:

Majority of schools, have qualified teachers. Yeah. But those educators are offering only Accounting in Grade 10, 11 and 12. (See Appendix B, line 25).

Subject Advisor 9:

Generally, Yes. Teachers attained a minimum requirement for teaching in South Africa. They have REQV13 + ACE. Diploma with Caps-Old ones. Newer teachers do have ACE in [Accounting] ACE-EMS-Accounting & Economics (See Appendix B, line 36).

The Provincial Subject Coordinator and subject advisors concur that schools have accounting teachers qualified to teach at the FET level. The study indicates that teachers are qualified to teach Accounting in the Limpopo Province. This implies that teacher qualifications are not a contributing factor in schools' phasing out of Accounting as a subject area.

4.2.2.2 Are Accounting teachers aware of effective teaching strategies relevant to teaching Accounting?

With regard to the awareness of the teaching strategies, the Provincial Subject Coordinator believed that accounting teachers were aware, however some of them are not implementing the new teaching strategies because of the curriculum changes. The Provincial Subject Coordinator said:

Provincial Subject Coordinator:

Yes. The teachers are aware of the teaching strategies. The only challenge that they have is that those who have been there in the system for a long time seem to be a bit confused, because some of them are reluctant to implement the changes that are brought to their attention (See Appendix A, line 4).

It is clear from the finding that curriculum changes confuse teachers. This is supported by Lofthouse and Thomas (2017) who indicated that changes in the new curriculum had a direct impact on the teaching and learning of Accounting because teachers have to use new approaches in their teaching. This also suggests that accounting teachers

need to be trained in the use of new strategies because the curriculum keeps on changing, but surely, this cannot be a cause for schools to phase out Accounting as a subject area.

4.2.2.3 To what extent is the National Department of Education aware of the phasing out of Accounting as a subject area in schools?

The Provincial Subject Coordinator and principals indicated that the DBE is aware that some of the schools have phased out Accounting. The subject statistics the department received from the subject advisors in the moderation reports indicated that the subject has been phased out as some of the schools did not submit any files for moderation. Seven (7) principals indicated that they had informed the Department when they phased out Accounting while three (3) principals indicated that they did not inform the department about the matter. This means that there are some schools that have phased out Accounting without the department's knowledge. The Provincial Subject Coordinator said:

Provincial Subject Coordinator:

So, the department is really aware that there are also schools that are phasing out Accounting. On annual and also quarterly bases we do the analysis, then the statistics from the Districts Coordinators and Subject Advisors can give us the actual number of schools that are still registered for Accounting and those that no longer have Accounting (See Appendix A, line 7).

If I can give a certain example, recently we had provincial SBA moderation, which is run by the Examinations Section. And as we were doing the SBA moderation, there were schools that were sampled for moderation, but these schools indicated that they're no longer doing Accounting. So, all these indicators are showing us that the number is dropping (See Appendix A, line 9).

Four (4) of the principals supported the statements when they said:

Principal 1:

Yes, we did so, and by doing so, at that time, to us, it was a bit of an advantage because there were no learners in Grade 12 who were to be taken to another school (See Appendix C, line 182).

Principal 3:

The department has been informed about that because we talked about it at the district meeting, and then we also have the forms which we filled in about that (See Appendix C, line 184).

Principal 7:

Yeah. Normally, the department itself used to conduct some research. Before they prepare question papers, they would like to know if all your subjects are still being taken. Then if I say that we are no longer offering Accounting, then they would not deliver question papers to us too. But we informed the Circuit Manager that we are no longer having Accounting here. That is what we did (See Appendix C, line 188).

Principal 10:

I have informed them; they know that we have phased the subject out (See Appendix C, line 191).

DBE (2019:2) had subject statistics, which showed that schools are phasing out Accounting. The findings from this empirical study show that the majority of principals informed the DBE about the phasing out of Accounting as a subject area. However, three (3) of the principals did not inform the DBE. This means that when a subject is phased out, the relevant stakeholders should be informed, but it also means that principals can phase out the subject without informing the department.

4.2.2.4 What role do you play in the phasing out of Accounting, as a subject?

Subject advisors indicated that they support teachers by training them, through workshops, on the Accounting content and approaches to teach some of the topics

that prove too difficult for the learners. Furthermore, subject advisors monitor teachers' assessment tasks and make provision for them.

This is what three of the subject advisors said:

Subject Advisor 1:

We capacitate our teachers and they share even their best practices, on how they approach a particular topic. And we do this even in at cluster level as well as at the district where we try to encourage educators (See Appendix B, line 40).

Subject Advisor 6:

At the beginning of year, the department gives the content that needs to be covered for the year. We check the gaps or topics that were not there last year, and we call for workshops on ATP and assist. We mediate the content, and we also give formal tasks that are marked by us, and we mediate gaps in teachers' contents knowledge (See Appendix B, line 47).

Subject Advisor:10

In my area, we advise as the Accounting team. We organize the teacher training workshops where we workshop them on how to approach differently. I found out about what other methodologies they can use to teach learners. And I also do monitor and support schools, visiting them every day. I normally find that some teachers are still putting the content together; as a result, some topics are skipped. I would discuss the issue with the educator, and arrange for workshop, to help that specific educator and others who might be finding that topic/content challenging. I encourage Accounting teachers to work hard for the substance of the subject in the FET level. And I strongly warn them that if they do not perform, there can be repercussions that can specifically involve them. I show them the chain of events/ results such as phasing out will occurs. that Accounting subject-learners-

teachers-subject advisors-university lecturers (See Appendix B, Line 54 - 55).

The SGB members indicated that they did not play any role about the phasing out of the subject. SGB members also indicated that they were in agreement with the phasing out of Accounting subject. Two of the SGB members said:

School Governing Body Member 6:

We did not do anything as we could see that the performance was poor (See Appendix F, line 367).

School Governing Body Member 7:

The parent SGB component was here, but they knew nothing, they were not informed about the phasing out of the subject, maybe they would have given a different view. As I am saying, there is pressure from the Department because the department sometimes may come to school and tell you that we have many streams, therefore we should reduce the streams (See Appendix F, line 368).

Out of the ten (10) teacher unions' representatives in the districts, six (6) indicated that they were involved when accounting was phased out, and they supported the idea and even went to the extent of officially informing learners. Two of the teacher unions' representatives said:

Teacher Union Representative 1:

Yes, we try to convince learners when they are doing Grade 9. The following year we repeat it to them and tell them the advantages and careers that they can do if they take the commercial stream, so we did our best. It's only that learners were not interested but we have done something because it pains us when the stream is dying (See Appendix E, line 302).

Teacher Union Representative 2:

We tried always to make the subject to be available within the school. But due to some factors we realized that there's no other way that the subject or the subject can be within the school because we were having some problems (See Appendix E, line 305).

Teacher Union Representative 8:

I supported the idea of phasing out the subject, because in our school; it was because learners were not passing. They were failing. That is why they were not interested in learners taking Accounting. That's why we phased it out because you can find in Grade 12, that there were only two learners in Grade 12 who were doing Accounting, Business, and Economics (See Appendix E, line 325).

From the statements by the SGBs' representatives, the role played was that of supporting the teachers as well as informing the learners about the phasing out of Accounting. The teacher unions' representatives did not do anything but only accepted. Literature by Mbanyiwa (2021), Zengele (2013:19), and DBE (.....) support the idea of stakeholders playing their roles in curriculum implementation. The implication is that the subject advisors, teacher unions' and SGBs' representatives must play their role in advising the school management regarding the phasing out of subjects, like Accounting. According to the findings, the subject advisors, SGBs' and teacher unions' representatives were not involved as only the principals and circuit managers made the decision

4.2.2.6 What is the attitude of school principals towards Accounting?

The subject advisors indicated that the attitude of the school principals towards Accounting is negative. This also influenced the circuit managers who wanted to be seen performing well at the expense of Accounting as the latter are results-driven. Similarly, some of the principals did not motivate learners to enrol for the subject in the FET level as they regard it as a difficult subject; some principals phased out the subject even before informing teachers and learners concerned. This was supported by two (2) subject advisors who said:

Subject Advisor 1:

The attitude that has been shown by school managers starts from circuit managers, all circuits. They want to see themselves as performing well as school managers, and they end up just advising or they just only inform or tell teachers by saying – “this Accounting is no longer offered” (See Appendix B, line 57).

Subject Advisor 8:

The school managers’ attitude towards Accounting and other EMS subjects is bad. They don’t like it, instead of supporting, they just phased it out (See Appendix B. line 72).

According to subject advisors one (1) and eight (8), it would appear that principals have a negative attitude toward Accounting as a subject area. According to Mulford (2003:25), Accounting teachers and learners do not receive sufficient support from their principals as they are not rewarded for their work. This means that principals should be made aware that it is not about their position represent a number of stakeholders, who want Accounting to be taught to the children.

4.2.2.7 What is the attitude of teachers towards Accounting?

The subject advisors also indicated that the attitude of teachers towards Accounting as a subject is negative, as most of them lack content knowledge. Those who were not trained in Accounting do not understand how they can teach the subject effectively. This was supported by two (2) of the subject advisors who said:

Subject Advisor 1:

Teachers who are teaching Accounting, majority of them, don’t understand the Accounting content as they don’t know. Even if they did commercial subjects, they still don’t understand the Accounting program (See Appendix B, line 80).

Subject Advisor 3;

The attitude is very negative, because, uh, this, you find that these teachers, they are teaching only five learners. I mean, when you see

from a class of Grade 12, which has many learners, for example, 720, but you would find that only 10 learners are doing Accounting (See Appendix B, line 82).

Teachers' attitude towards Accounting is negative as they teach fewer learners than in the other subjects. Tshiovhe (2017:) indicates that the class sizes and the number of learners in the classroom have a negative impact on the subject. Teachers also lacked subject content which has contributed to the phasing out of Accounting, as a subject area. This means that, the teachers should be capacitated on subject content as well as motivated in the teaching of Accounting, regardless of the number of learners they might be teaching.

4.2.2.8 What is the attitude of learners towards Accounting?

The subject advisors confirmed that the learners' attitudes towards Accounting was negative because they lacked the necessary background of the subject's concepts which they should know, from the early Grades (7-9) failure on these aspects always resulted in a few enrolling for the subject at the FET level. In addition, learners have lost interest in studying Accounting as subject area as they know that it is a difficult subject. This statement was supported by the subject advisors who said:

Subject Advisor 2:

I mean from Grade 9, learners are not taking Accounting. As already indicated that our learners, because they're not getting support from people who are talking negative about Accounting, they don't take it (See Appendix B, line 95).

Subject Advisor 3:

Teachers, they show less interest in teaching Accounting and on the part of learners, they perceive Accounting as a difficult subject, which they cannot finish in the time allocated. This gives us a picture that our learners are not encouraged to do Accounting at FET level because in Grade 8 and 9, learners do understand accounting concept in EMS,

which is allocated only two hours per week, in some schools (See Appendix B, line 97).

Subject Advisor 9:

Few learners are registering for Accounting and the numbers are declining yearly. In our meeting with our Seniors, the District Director showed us that there are some circuits that are left with 2 schools doing Commerce (See Appendix B, line 107).

The subject advisors confirmed that learners were losing interest in Accounting because they perceive as is a difficult subject. moreover, learners are not getting support from the schools. This means there is a need for learners in the lower grades to be well informed about the importance of studying Accounting, as indicated by Paris et al., (2019:9) and to master mathematical skills in order for them to develop a positive attitude towards the subject (Kun et al., 2014:1).

4.2.2.9 What are the factors causing schools to phase out Accounting as a subject area?

According to the subject advisors, principals, teachers, SGB representatives and teachers' union representatives, Accounting is being phased out because of - learners' poor performance; non-application of suitable teaching strategies which discourages both teachers and learners, who then move to other sectors too few learners enrolling for the subject has had a negative impact to schools' staff establishment. This situation has led to some of the Accounting teachers being redeployed to primary schools, leaving some schools without Accounting teachers and reducing teachers' commitment. In addition, insufficient time allocated for answering questions on the Accounting papers results in learners not finishing has affected the overall percentages of the FET results of schools, hence, circuit managers influenced principals to phase out Accounting because of the resultant poor performance of learners. Furthermore, learners are avoiding Accounting, as they believe that it is a difficult subject to tackle without sufficient guidance. Learners have lost interest in the subject, because they were also not receiving support from parents, as the latter lack knowledge of the importance of Accounting. The merging of Mathematics and Accounting has also contributed to learners losing interest in studying the subject as

they conclude that the combination makes it even more difficult. This situation is further exacerbated by teachers' lack of proper qualifications for teaching Accounting. Accounting is not being taken seriously by schools since the universities are accepting sciences learners if they have Mathematics and English as a prerequisite, not Accounting.

Two of the subject advisors said:

Subject Advisor 7:

Our older (experienced) educators seem like they don't really know how to transfer and explain to the learners so that they can understand; they have content knowledge, but to go down to the level of the learner is a challenge for them. Where the big downfall was, is when they said that to take Accounting, Mathematics is therefore, compulsory for the taking of Accounting, as a subject. That discouraged a lot of learners from taking Accounting (See Appendix B, line 122 -123).

Subject Advisor 10:

From my observation, most of the schools are phasing out Accounting because they are not performing (See Appendix B, line 127).

They said that the subject itself is difficult. They ended up phasing out Accounting immediately. They found out that they are becoming chronic with under-performance. And when learners are not performing in Accounting, the managers decided to phase Accounting out (See Appendix B, line 127).

Principals supported this statement when they said that:

Principal 1:

It was not performing in the past. And in essence, that might mean, maybe, that the subject educator was not committed enough in getting those learners to perform well (See Appendix C, line 159).

Principal 8:

The teacher who taught them is not trained to teach the subject; she has Business Studies and Economics (See Appendix C, line 178).

Principal 9:

Learners were few and they were not performing well (See Appendix C, line 179).

To support these responses, the accounting teachers said:

Accounting Teacher 1:

According to me, it was not phased out. It phased itself out because it starts by having one learner in Grade 10, so seemingly the lack of interest of learners is the reason which cost the phasing out of the subject (See Appendix D, 252).

And also, I think it's because we are not guiding learners in life. They are not getting guidance because they don't know what are the things they like. Most are saying- "What am I going to do after studying this Accounting?". (See Appendix D, line 254).

Accounting Teacher 2:

The Accounting learners run away from the subject saying it is a difficult subject that they cannot pass; it is not easy to pass the subject. And learners couldn't finish the question paper in time during examination and that led them to fail the subject (See Appendix D, line 258).

Accounting Teacher 5:

There is only one incident wherein the Accounting teacher has indicated that the subject was producing better results, but learners were forced to change from studying the subject to doing sciences subjects (See Appendix D, line 263).

Some of the SGB representatives concurred with the statements above:

School Governing Body Member 1:

Yeah, maybe it might be the background in the area and the background of the village. They don't see learners who came from whatever school coming from the teacher, who haven't completed anything in commercial related courses and every stuff. No one is seen working somewhere with coming from. They are not being inspired at all, not encouraged at all (See Appendix F, line 384).

And there's no one that comes from the Accounting world who comes and try to motivate the learners, even from here, around the village (See Appendix F, line 385).

School Governing Body Member 3:

Actually, the reason was about the R&R. What is called R&R, is the issue of the replicate redeployment of the teachers because of the R&R (See Appendix F, line 389).

Actually in 2000 - 20/20/18 - we were having a crisis so that we pleaded with them to give us a qualified person because we took the responsibilities from the SGB, to hire a person (See Appendix F, line 390).

School Governing Body member 4:

We had a smaller number of learners who chose to do Accounting because of the failure rate. And most learners in our school, they suffered more doing EMS. So automatically they thought the Commerce stream can be more difficult for them. So, because they passed Natural Science more, most of them chose to do Medical Science. One of the reasons being that it gave us an extra class. We couldn't balance the subject allocation properly because they had their classes separated. You find that a teacher that's teaching language has to teach five classes a day instead of four. And in this class, you'll be going to teach only four learners in that class. So subject allocation was one of those factors (See Appendix F, line 391).

Teachers' union representatives supported this point when they said:

Teacher Union Representative 1:

What I see is, learners don't want to do Mathematics with Accounting. They don't enjoy that. Nowadays learners are very lazy. They think Mathematics and Accounting are difficult subjects in school, whereas they are not (See Appendix E, line 339).

Teacher Union Representative 2:

... We phased it out because we can find that in Grade 12 there were only two learners who were doing Accounting, Business and Economics and the teacher was to teach only two learners in Grade 11 that's why we phased it out because learners were not interested (See Appendix E, line 340).

Teacher Union Representative 5:

The principal used to choose after learners passed Grade 9. When you go to FET, that is Grade 10, level 12, the principal himself or herself can just choose learners to go into this stream (See Appendix E, line 344).

According to DoE (2005:32) and Motshekga (2010:1) the problem of content knowledge and lack of learners' background in Financial Literacy contribute to learners losing interest in Accounting. Yusoff et al. (2011:66) and Kun (2014:1) argue that lack of information regarding the necessity of studying Accounting, lack of career guidance and lack of knowledge of mathematical skills, are also contributing factors. Tshiovhe (2018:60) and Cleaver et al. (2018:25) have identified large classes and lack of content knowledge as also contributing to the phasing out of Accounting. Teachers struggle to impart the required skills and information to learners in a way that is in line with the expectations of the new curriculum. There were various contributing factors identified from the findings of these authors. It is also clear that Accounting is being phased out because some of the schools are results-focused due to the influence of the circuit managers. Even though there are challenges in the teaching of the subject, the challenges are not insurmountable. Accounting as a subject area should not simply be phased out as it is important to all sectors of the economy. Subject advisors, principals,

teachers, SGBs' and teachers' union representatives, advanced the following reasons for phasing out Accounting:

- Schools are results-driven,
- Learners are not performing well in Accounting,
- Lack of understanding of the importance of Accounting,
- Learners are not interested in studying Accounting,
- Accounting is difficult,
- Teachers are not committed,
- Negative attitude of principals towards the subject and their lack of understanding,
- Allocation of classrooms and the budget.

One of the biggest stumbling blocks that has been identified is the leadership style practised by some principals. According to the findings of this study, principals do not consult when they phase out the subject; they seem unable to differentiate between 'consulting' and 'imposing'.

4.2.2.8 What do you think can be done to retain Accounting as a subject area?

The Provincial Subject Coordinator suggested that there should be career guidance by accounting organisations, such as SAICA and SAIPA. The subject advisors suggested that teachers should conduct peer/ team teaching, especially, of topics that are difficult for learners to master the content, with the assistance of the subject advisors. Furthermore, schools should be discouraged from phasing out Accounting as this disadvantages, in particular, learners in rural areas, as those who are interested in the subject are compelled to travel long distances to study the subject. Accounting must be treated as an important subject area because it contributes a lot to the economy of the country. Subject advisors also advised that universities/faculties of Accounting should adopt schools that are offering the subject in order to motivate the learners. This can be done by giving them awards and organising career guidance for learners in schools where Accounting is offered. Principals suggested that Accounting should be reinstated, and professionals, such as chartered accountants should occasionally visit schools to motivate the learners. The subject advisors should

continue supporting teachers through training them in the content of Accounting while Grade 8 and 9 learners should be encouraged to enrol for Accounting when they reach Grade 10. Parents should convince their children of the necessity of Accounting. The SGBs' representatives suggested that Accounting should be merged with science subjects. They also recommended that learners from Grades 8 and 9 should also attend careers exhibitions. This is what one of the subject coordinators said:

Provincial Subject Coordinator:

Not disregarding the training of our educators. We need to intensify training of educators. Circuit Managers need to be convinced and think along the issue of the economy. Yeah, we need not be result-driven. They need to stand up also because in the near future, they might not be having auditors (See Appendix A, line 21).

This response was endorsed by the one of the subject advisors who explained:

Subject Advisor 2

In terms of those difficult topics, teachers, are supposed to sit down as a group and teach each other and be assisted by subject advisors in order to master those topics so that they can teach them, so that we can try to divide the subject. And another thing is that basically, as a subject advisor, we must be able to identify challenging topics and we find a way of dealing with them so that we try to, to make sure that we have two days for that particular topic, and we are going to teach three or five days, or four days in a week. We should encourage this fully to face this subject. They must reintroduce Accounting (See Appendix B, line 133).

Subject Advisor 7 said:

What I'm saying is we need to make sure we have a new teacher that's going to teach that subject because we cannot go this same road as to what really led to underperformance. So, it means accounting teachers need some professional development courses or something that we need to do for them to improve teaching methods. For you, in your

GET, in those specific schools (Sic). Now, you need to separate Accounting, Economics, and Entrepreneurship in the GET Phase now. So that educators can lay the foundation properly for the subject now (See Appendix B, line 149).

Subject Advisor 10 said:

The situation can be addressed by employing qualified accounting teachers to teach EMS in Grades eight and nine. The problem started when commerce subjects were merged into EMS. I believe we need to go back, and demerge Accounting, Business Studies and Economics from EMS. I believe things can be better. Learners can receive adequate basis for each of the EMS subject when they are stand-alone. Accounting is found to be the most ignored section by EMS teachers. Learners go to Grade 10 without the basics of Accounting that they should have learnt in Grades 8 and 9 (See Appendix B, line 155).

In supporting the finding, the principals said:

Principal 1:

Maybe if we can also do the same using the influence of departmental heads, talking to the learners, and involving parents as such, maybe the subject Accounting can do it (Sic) (See Appendix C, line 235).

Principal 7:

That is why I'm saying that if maybe we can have the curriculum advisors coming down to schools, hold meetings with maybe the subject teachers, trying to advise them, trying to guide them, trying to show them direction, showing them how best they can teach, maybe how best they can prepare learners for examination, maybe teachers can regain their strength; we are here to support (See Appendix C, line 247).

Principal 10:

Our learners should be encouraged from Grade 8 and 9 for them to understand Accounting at the early stage and be motivated when teaching them EMS (See Appendix C, line 250).

The teachers suggested that accounting learners must visit accounting firms. In addition, the Department of Education must intervene and solve the problem; learners must be encouraged to learn Accounting and know the significance of the subject. They also suggested that there should be campaigns to motivate learners on what should be done.

Accounting Teacher 4 said:

The most important thing is to encourage the learners to learn, to tell the learners about the importance of the subject, the work that they must do. After doing great and being aware of the careers and type of jobs they can do, it will help. I think learners need encouragement (See Appendix D, line 295).

Accounting Teacher 5 was of the opinion that:

Maybe campaign on this subject for learners, may be motivation to learners so that they can take this Accounting (See Appendix D, line 296).

This point was supported by some of the members of SGB who said:

School Governing Body Member 1 is of the opinion that:

Learners who are doing EMS should be taken to other places to see what all their country is about and so on. When they come back, they shall have been inspired and they can decide on their own to say, "Hey, I saw good things in this stream. Now I will follow this stream". So, motivation. There should be motivation. And learners should be informed about what it is in the old stream and so on. What careers are there, what advantages, and so on (See Appendix F, line 399).

School Governing Body Member 4:

Maybe if we would take these learners to career expos from Grade 8 and 9, and then we show them the importance of this subject (See Appendix F, line 402).

School Governing Body member 8:

The schools must have teachers who are properly qualified for teaching Grade 8 and 9, EMS (See Appendix F, line 406).

Teachers' union representatives suggested that when schools decide to phase out the subjects, they should also be involved. Furthermore, Grade 9 learners should be motivated to choose Accounting when they go to Grade 10, and schools should employ teachers who are competent to teach EMS in the lower grades. They also suggested that teachers who teach EMS should teach the section on financial literacy. Accounting specialists should be invited to schools to inform learners about what the subject is all about, and career exhibitions should be conducted in order to motivate the learners in Grades 8 and 9. The teacher unions' representative approved by stating that:

Teacher Union Representative 4 said:

I think by employing competent teachers in the field of commerce in Grades 8 and 9. Because in these two grades, they call it EMS (See Appendix E, line 355).

Teacher Union Representative 6 said:

In the school, I believe if the part of EMS in Grade 8 is marketed. Also have career exhibitions, well-organized career exhibitions where Accounting learners are being catered for because most of the time in our second year, during career exhibition, our Accounting learners are not being considered (See Appendix E, line 357).

Teacher Unions Representative 8:

Teachers who are well experienced in teaching EMS should be well equipped with Accounting content knowledge (See Appendix E, 359, line ...).

These quotations clearly show that teachers' union representatives are of the idea that Grade 8 and 9 learners should have a background in Financial Literacy and that they should be motivated through career awareness exhibitions. This means that the department should intervene to see to it that the subject is reinstated, and that campaigns should be held during which more light can be shed on the importance of Accounting.

4.2.3 The provincial Subject Coordinator was asked a question about what should be done with the targets that have been put in place for the pass percentage rates from 2019 to 2023.

The Provincial Subject Coordinator believed that the target set for the performance of the subject from 2019 to 2023 cannot be affected by the number of schools phasing out the subject, as schools work on the basis of a national requirement pass percentage rate.

The Provincial Subject Coordinator had this to say:

So, avoiding this Accounting thing. I don't know after five years, where can we be. We are really trying to resuscitate. We had a meeting with the DBE. Um, the pass percentage, uh, cannot deter the learners from passing the subject because this is the national requirement, and we can't put a low performance percentage in our province. We need to follow the trend that is happening throughout South Africa. So, I don't think it's going to affect learner performance because we are going to work with the learners that are available and the schools that are still doing the subject. So, the performance won't be affected (See Appendix A, line 19).

The remark shows that the pass percentage rate for Accounting cannot be improved even though schools are phasing out the subject.

On the question of whether the SGB members were involved when phasing out Accounting as a subject area, principals indicated that SGBs were notified about it but

after the decision for phasing out had already been taken. This is what two of them said:

Principal 1:

Yes, I did inform them because my intention, as the principal, was to have many learners in the general stream. That was after I checked that Accounting was one of the subjects which had more weight. And without having Accounting in the school, forced the very same educators who were teaching the subject to be in excess (See Appendix C, line 193).

Principal 3:

Yes, we informed them that now we are having a challenge. As long as we are having a challenge, temporarily, so we want to phase out this Accounting (See Appendix C, line 195).

This, therefore, means that the principals only informed the SGBs after the decision had been taken. Some of the SGB members, were not happy about the decisions taken without their involvement and this resulted in some of them not supporting the phasing out of Accounting. Therefore, this means that all the stakeholders should be involved in curriculum development decisions, specifically, major ones like a subject being phased out.

Principals were also asked a question on the **role teacher unions played in phasing out of Accounting, as a subject area.**

The Majority of the principals response was that the teachers' union representatives at schools, had nothing to say and had simply accepted it when informed that Accounting was being phased out. One (1) of the principals, however, pointed out that the phasing out of Accounting has led to the division of staff members, as some accepted, while others resisted the idea of the subject being phased out. Two (2) principals had these to say:

Principal 1:

No, they didn't. They didn't. I remember at times, many times, not once, when we meet as staff, I used to encourage the sides toward acceptance, as they leave. And good enough is that all the educators in this school belong to one union...But then the union did not do anything about that (See Appendix C, line 207).

Principal P10:

The teacher unions did not do anything, they had accepted that the subject be phased out as the learners were not performing well (See Appendix C, line 219).

The Majority of principals said that the unions did not play any role in the phasing out of Accounting in schools, although one of them did not want to commit himself. It, therefore, suggests that unions are not influencing the development of the curriculum.

Principals indicated that most of the Accounting teachers were demoralised and concerned when they found out that Accounting as a subject area was being phased out. They also indicated that, however, some of the teachers were unconcerned as they were already in excess and therefore were ready to be redeployed to other schools. This is what three (3) principals had to say:

Principal 1:

They did not care. Let me just be honest. They did not care. They did not care in the sense that I had one educator for Accounting and one for BSTD and Economics, the commercial subjects as well. And because these educators were always in excess (See Appendix C, line 221).

Principal 3:

Yeah, the mood was not good, but the teacher allows it because... as I indicated, the reason why was because there was a lot of high failure rates (See Appendix C, line 223).

Principal 8:

The teacher was not happy at all, this caused some divisions among the staff members as some could not understand why the subject is being phased out (See Appendix C, line 230).

From the findings it is evident that most teachers were indifferent as they knew that they were already in excess, while others were demoralized and disappointed. Some of the teachers fought fiercely against the phasing out as they loved the subject and this in some schools, caused some divisions among staff members. Some teachers were angry as they did not wish to go to other schools.

Teachers were also asked how they felt when Accounting was phased out.

The Majority of the Accounting teachers indicated that they had accepted the phasing out of the subject because it was in line with the curriculum being offered, but some indicated that they were concerned as this action would result in a shortage of accountants in the country. Some of the teachers feared losing their jobs, or being transferred to other schools, including primary schools. These findings were supported by the remarks of some Accounting teachers.

Accounting Teacher 2:

It is really painful because you can see that now what kind of nation we are going to have, like the nation without accountant so the teacher is demoralised because she likes the subject (See Appendix D, line 276).

Accounting Teacher 5:

I am afraid I'm going to lose the job. Maybe am going to teach at another school, especially, in the primary school, because the principal only likes Physical Science and Mathematics in our school that is why most of the learners study Maths and Physical Science in my school (See Appendix D, line 281).

The finding shows that teachers were discontent about the phasing out of Accounting in their schools. This means that there is a need for schools to retain Accounting in order to prevent teachers who are trained to teach at the FET being deployed to the primary schools.

Teachers' union representatives were asked if they were involved when Accounting was being phased out. Representatives in districts indicated that they were involved when Accounting was phased out; they supported the idea and even went to the extent of officially informing learners. This is what they said:

Teacher Union Representative 1:

We were informed that the learners are not taking the subject. The subject is going to be phased out. Then we realized that if there are no learners, there's no need to have the subject within the school. But there was no threat to the teachers, because we were advised that the teachers can be absorbed and given other alternative subjects even though they were not specialising in that subject; but majority of them, were given at least Economics part in EMS in Grades 8 and 9 (See Appendix E, line 328).

Teacher Union Representative 9:

Yes, we were informed that the subject is going to be phased out (See Appendix E, line 336).

The findings show that when Accounting was phased out the teachers' union representatives were involved. This means that if the unions were involved in the phasing out of a subject, they can also provide support to both the teachers and learners.

4.2.4 Observation Analysis

Findings from the observations were done and these focused on the availability of resources such as textbooks, chairs, desks, classrooms for teaching and learning.

Among the schools visited the researchers found that the schools have phased out Accounting, but there were chairs and desks that learners could use during the teaching and learning of Accounting. Classrooms that were also conducive for teaching and learning were available. During the observations, the researchers focused on assessing the availability of resources necessary for teaching and learning, including textbooks, chairs, desks, and suitable classrooms. Despite the phasing-out of Accounting programs in the schools, it was noted that there were still adequate resources available for teaching and learning Accounting. This included sufficient chairs, desks, and conducive classrooms, indicating that the infrastructure and materials required for delivering Accounting education were still in place.

4.2.5 Findings from Document Analysis

The documents analysed from the schools visited were the statistics of learners from 2018 to 2023. All the schools that were visited had clear statistics on the decline in the number of learners enrolling for Accounting in those years. See Table from 2019 to 2024, the national picture of learner enrollment across various districts shows notable variations. District E had the highest number of learners, with 1,861 students, while District J had the lowest with only 235 learners. Other districts, such as District A (1,452 learners) and District F (1,238 learners), also reported significant numbers of students. Smaller districts, like District I (583 learners) and District D (729 learners), showed relatively fewer enrollments. These numbers reflect the distribution of learners across districts, indicating diverse levels of interest in Accounting and possibly highlighting regional disparities in subject offerings and accessibility.

Table 4.1: Decline in the Number of Learners Studying Accounting

DISTRICT	NUMBER OF LEARNERS
A	1452
B	1059
C	939
D	729
E	1861
F	1238
G	1100
H	976
I	583
J	235

Based on the document analysis conducted, it was evident that there has been a significant decline in the number of learners interested in enrolling for Accounting from 2018 to 2023. This trend was consistent across all the schools visited, as indicated by the statistics provided. Data obtained from the Provincial Department of Education also highlighted that a considerable number of schools in the province had phased out accounting programs during the same period, corroborating the observed decline in learner enrolment.

4.6 CONCLUSION

The phasing out of Accounting in schools was influenced by a complex interplay of factors, spanning learner perceptions, teaching environments, resource allocation, and systemic rearranging of priorities. Addressing these challenges requires a holistic approach involving stakeholders at various levels to foster a supportive educational ecosystem that would value and sustain Accounting education. The findings from the document analysis and observations underscore a concerning trend of declining interest in Accounting education among learners. Despite these challenges, the

availability of essential resources suggests that there is still a potential for sustaining and revitalising Accounting education in the province, however, proactive measures may be necessary to address the underlying factors contributing to the decline in learner enrolment and to ensure the continued provision of quality Accounting education in schools.

CHAPTER 5

OVERVIEW OF THE STUDY, MAJOR FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 INTRODUCTION

This chapter presents an overview of the study, major findings, conclusions, and recommendations as regarding to what can be done to avoid further phasing out of Accounting as a subject area in schools.

5.2 OVERVIEW OF THE STUDY

Chapter 1 focused on the introduction of the study by providing essential details, such as a statement of the problem and the aim of the study. Chapter 2 presented a critical discussion and a review of existing literature on the phasing out of Accounting in schools, forming the basis for the empirical study. Chapter 3 detailed the research design and methodology. Chapter 4 presented the results of the qualitative data collected, followed by an analysis.

The study aimed to investigate the factors that had influenced the phasing out of Accounting as a subject area in FET schools in the Limpopo Province. The main research question is: *What are the factors causing schools to phase out Accounting as a subject area in the Limpopo Province?*

The following sub-questions were asked:

- Do the schools in the Limpopo Province have qualified accounting teachers at the FET level?
- Are Accounting teachers in the Limpopo Province aware of effective strategies relevant to the learning and teaching of accounting at the FET level?
- To what extent is the Department of Education in Limpopo Province aware of the phasing out of Accounting as a subject area in the schools?

- What role do subject advisors play in the phasing out of Accounting?
- What role did School Governing Bodies (SGBs) play in the phasing out accounting as a subject area?
- What role did Teacher Unions play in the phasing out Accounting as a subject area?
- What is the attitude of school principals, teachers, and learners towards Accounting as a subject area?
- What can be done to retain Accounting as a subject area in schools?

5.3 FINDINGS FROM LITERATURE

The findings from the literature underscore the critical importance of Accounting education and the repercussions associated with its reduction or removal from academic curricula. This study, grounded in social constructivism principles, highlighted the importance of collaborative learning and the application of real-world scenarios in educational contexts (Galbin, 2014:56; Vygotsky, 1978:12). Zhou and Brown (2015:78) assert that knowledge is constructed socially, thus necessitating that accounting educators implement project-based learning and engage in collaboration with industry to bridge the divide between theoretical concepts and practical applications effectively. The diminishing emphasis on accounting education may yield a workforce deficient in financial literacy, potentially resulting in long-term adverse economic consequences. Consequently, the integration of industry partnerships into the educational framework is deemed essential for equipping learners with requisite financial competencies (Zhou & Brown, 2015:78).

Furthermore, the literature identified several challenges contributing to the decline of accounting education, particularly within the South African context. Motshekga (2010:1) emphasises that ineffective pedagogical methods in foundational grades leave learners inadequately prepared for the complexities inherent in accounting at higher levels of study. Musetha (2022:70) observed that recent curricular modifications have rendered Accounting more challenging, necessitating higher-order thinking skills that students may lack due to insufficient foundational knowledge. Factors such as language barriers limited parental engagement, and inadequate

promotional efforts for the subject further exacerbate the decline (Moyo, 2018:45; Tshiovhe, 2018:60). These elements suggest that absent targeted interventions, the number of students pursuing Accounting will likely continue to diminish, adversely affecting the future workforce within the financial sector (Motshekga, 2010:1).

The study illuminates the critical role of teacher training and stakeholder communication in the sustainability of Accounting education. Mokgoloboto and Makhubedu (2021:56) revealed that many Accounting instructors are trained using outdated methodologies, hindering their ability to adopt contemporary pedagogical practices. Nkuna and Ramalepe (2022:41) stressed that the absence of professional development programs contributes to ineffective instructional strategies. The decline in learner enrolment is further intensified by insufficient communication among educational stakeholders, including the Department of Basic Education and school governing bodies (Mulaudzi & Sekgobela, 2023:78).

Madiba and Khumalo (2024:49) asserted that the integration of technology and the establishment of industry partnerships are vital for enhancing student engagement; however, infrastructure limitations in rural educational institutions impede progress (Madiba & Khumalo, 2024:49). Without addressing these multifaceted challenges, Accounting education is poised to continue its decline, thereby limiting the career opportunities available to learners and their future contributions to the economy.

5.4 SUMMARY OF EMPIRICAL FINDINGS

This section discusses the major findings of the study. The major findings are categorized according to the research questions as stated in Chapter 1 (See sub-heading 1.5).

5.4.1 Major Findings about Research Question 1: Do Schools have Qualified Accounting Teachers at FET Level?

The findings indicated that Accounting teachers for the FET level are qualified, but some who teach EMS in Grades 8 and 9 are not suitably trained to teach Accounting

(See cf, paragraph 5, 4.2.2.1:P. 53). Teachers' qualifications, therefore, were not a contributory factor to the phasing out of Accounting. Even though EMS is classified as a commercial subject, it does not provide the necessary background in Accounting.

5.4.2 Major Findings About Research Question 2: Are Accounting Teachers Aware of Effective Strategies Relevant to Teaching Accounting?

Changing the is curriculum one of the challenges confronting Accounting teachers because some do not understand the new content and teaching strategies for Accounting. This resulted in learners losing interest in the subject (See cf, paragraph 3, 4.2.2.2:p. 53). The curriculum changes affect almost every subject area and, therefore, cannot be the cause of Accounting being phased out in schools.

5.4.3 Major Findings about Research Question 3: To what Extent is the Department of Education Aware of the Phasing out of Accounting as a School Subject?

The Department of Education is aware that Accounting is being phased out, as it was duly informed. In some cases, however, the department found out about the phasing out the subject during moderation processes when some schools did not submit their files for moderation (See cf, 4.2.2.3, paragraph 6, p.55).

5.4.4 Major Findings about Research Question 4: What Role did SGBs Play in the Phasing out of Accounting as a Subject?

SGB representatives did not play any role in the phasing out of Accounting as a subject area, even though they are supposed to be involved in school decision-making (See cf, 4.2.2.4, paragraph 2, p. 56). This fact, therefore, means that they were indirectly forced into accepting the phasing out of Accounting as a subject area.

5.4.5 Major Findings about Research Question 5: What Role did Teacher Unions Play in the Phasing out of Accounting as a Subject?

The teachers' unions supported the teachers to avoid divisions among the staff members; they also informed the learners about the phasing out of Accounting (See cf 4.2.2.5, paragraph 1, p. 71). Therefore, teacher unions do not necessarily look at the interests of learners and the community but are more interested in teachers' affairs.

5.4.6 Major Findings about Research Question 6: What is the Attitude of School Principals, Teachers, and Learners Towards Accounting?

Principals displayed a negative attitude toward Accounting due to a lack of support for both accounting teachers and learners. Additionally, learners are not encouraged to pursue Accounting (See cf, 4.2.2.6, paragraph 5, p. 58). This issue can be addressed by changing the attitudes of the stakeholders who influence schools and education.

Subject advisors and principals have reported a negative perception among teachers regarding Accounting. This negativity is largely attributed to a deficiency in subject knowledge, which consequently leads to poor performance from both teachers and learners in Accounting (See 4.2.2.7, paragraph 4, p. 59).

Moreover, principals have noted that learners are disinterested in Accounting, perceiving it as a difficult subject and feeling unsupported by school management and teachers (See cf, 4.2.2.8, paragraph 4, p. 60).

5.4.7 Major Findings about Research Question 7: What are the Reasons that Caused Schools to Phase out Accounting as a Subject?

The culmination of insights gathered from the subject coordinator, subject advisors, principals, teachers, SGB representatives, and teachers' union representatives - provides a multifaceted understanding of the factors contributing to the phasing out of Accounting in schools. All the participants agreed that accounting is phased out because of the following factors:

- **Learners' Performance and Enrolment**

The decline in learner enrolment has significantly affected the decision to eliminate accounting programs. This decrease is believed to have negatively influenced the perception of the subject's importance and viability.

- **Teaching Strategies and Teacher Retention**

Difficulties in implementing effective learning and teaching strategies that match curriculum updates and dissatisfaction among teachers regarding the teaching environment have led many educators to pursue jobs in other sectors. This situation has intensified the shortage of qualified Accounting teachers.

- **Resource Allocation and Staffing**

The distribution of resources, including teaching staff, depends on learners' enrolment in Accounting. Consequently, Accounting teachers with low enrolment have been reassigned to primary schools, resulting in some schools lacking qualified Accounting instructors.

- **Examination Time Allocation and Performance**

Restricted examination time for Accounting papers has impacted learners' ability to finish their assessments. This limitation has adversely affected schools' overall FET results and may reinforce the perception of Accounting as a difficult subject.

- **Influence of Circuit Managers and Schools' Focus on Results**

Circuit Managers' focus on learners' performance has influenced school principals to emphasize subjects that are perceived to yield better results (subjects that depend on memorization), potentially resulting in the discontinuation of Accounting programs.

- **Learners' Perceptions and Guidance**

Due to the teacher's attitude towards the subject, learners' negative views on Accounting are driven by the belief that it is difficult, and a lack of proper guidance has decreased interest and enrolment in the subject.

- **Parental Support and Awareness**

The absence of parental support and understanding regarding the significance of Accounting education has further reduced learners' interest and involvement in the subject. This issue stems from parents' limited knowledge of curriculum-related issues, which allows school administration and the education department to take advantage of this gap.

- **Curriculum Structure and Admission Criteria**

The integration of Mathematics and Accounting, along with university admissions requirements, has discouraged learners from pursuing Accounting, particularly if they perceive it as challenging or unnecessary for their academic or career goals.

- **Teacher Qualifications and Institutional Support**

Insufficient qualifications for Accounting teachers and a lack of institutional backing for the subject have weakened its credibility and relevance within the educational system.

- **Schools and University Admissions**

The emphasis placed by schools and universities on science subjects and the requirement for Mathematics and English qualifications has unintentionally marginalized Accounting as a less significant field of study (See, cf, paragraph 1 p. 64).

5.4.8 Major Findings about Research Question 8: What should be Done to Reinstate Accounting?

The Provincial Subject Coordinator suggested that career guidance should be provided by Accounting organizations such as SAICA and SAIPA. The subject advisors suggested that teachers conduct peer/team teaching, especially on topics that are difficult for learners to master, with the assistance of subject advisors. Furthermore, schools should be discouraged from phasing out the subject and rather to reinstate it. This is because phasing out Accounting disadvantages learners in rural areas who are forced to travel long distances to study the subject. Accounting must be treated like other subjects, such as the sciences because it contributes significantly

to the country's economy. They also indicated that universities and other tertiary entities should adopt schools that offer the subject to motivate the learners. This can be done by giving awards and organizing career guidance for learners in schools where Accounting is offered. Principals suggested that Accounting should be reinstated, and professionals, such as chartered accountants, should visit schools to motivate the learners. The subject advisors should continue supporting teachers by training them in the content of Accounting, and Grade 8 and 9 learners should be encouraged to enrol for Accounting when they are in Grade 10. Parents should inform their children on the importance of Accounting. The SGB representatives suggested that Accounting should be merged with science subjects. They also indicated that learners from Grades 8 and 9 must also attend careers exhibitions so that knowledge about career options is made available at an early stage. (See, cf, 4.2.2.10, paragraph 2, p. 67).

5.5 CONCLUSIONS AND RECOMMENDATIONS

In this chapter, data from the Provincial Subject Coordinator, subject advisors, principals, teachers, SGB, and teachers' union representatives was collected through individual, face-to-face interviews, and participants who could not be available for the face-to-face sessions were interviewed telephonically. The collected data focused on the factors affecting the phasing out of Accounting as a subject area in Limpopo Province.

The data indicated that schools have **qualified Accounting** teachers; hence, this cannot be a factor that influenced schools to phase out the subject. As teachers are qualified, there should be continuous teacher development, and those who teach EMS in Grades 8 and 9 should be encouraged to upgrade to be knowledgeable in Accounting to be more relevant and perform better in the subject. This might also start with hiring staff members who are already qualified in Accounting. Commercial subject teachers should teach EMS.

There is a problem for some teachers due to their lack of awareness of the effective **strategies for teaching** Accounting because of the curriculum changes. Teachers should be more capacitated on the new teaching strategies for accounting as a subject

because curriculum changes demand that they also change their way of teaching. Highly qualified teachers also need, from time to time, to revamp their teaching strategies as the world is not static.

Generally, the Department of Education **is aware of the phasing** out of Accounting, although some schools have not formally informed the Department of Education, whereas others have done so. The subject advisors indicated that they found out about some schools phasing out Accounting during moderation when they checked teachers' files. The Department of Education should set some mechanisms for monitoring schools when they phase out subjects in schools. Schools must follow the prescribed procedures when phasing out a subject area; this is essential if the department is to manage schools orderly.

The SGBs and teachers' representatives admitted that they did nothing when they were informed that Accounting had been phased out. Therefore, they were not involved when the decision was taken. The SGBs should play a vital role when a subject is being phased out because parents should know and understand before the final decision is taken, as this affects the learners who might be interested in enrolling for the subject. SGBs should also consult education experts to make informed decisions.

Teachers' unions should also play a role in schools' decision-making to avoid divisions among the teachers by applying various strategies to ensure that subjects are retained instead of being phased out, as learners are affected. When a situation like this occurs in schools, it should be handled appropriately so that teachers do not become demotivated. Teacher unions should display the relevance of their roles in schools as opposed to their own personal interest.

School management has a negative attitude towards Accounting as they do not support teachers and learners. School management should leave rooms for the ambiguity as it confuses the attitude of teachers and their subject knowledge. There is a need for principals, teachers, and learners to be well-informed about the necessity of studying Accounting on the part of the principals, this can be achieved through awareness campaigns for teachers, such as awarding them and providing consistent professional

support for learners. Career guidance in the lower grades can motivate learners, which is the best strategy for developing their interest in the subject.

Several factors contribute to the results-driven nature of schools, largely influenced by circuit managers and principals. Key issues identified include low enrolments in Accounting. Many learners also exhibit disinterest in Mathematics. Another contributing factor is the lack of commitment on the part of the teachers.

Although results are important, circuit managers and principals should refrain from manipulating others for the sake of results only, they should create interest and also promote the subject. As accounting is important in the economy, the enrolment issue should not be a problem. As so many learners are not interested in Mathematics, Maths related to commercial subjects should be introduced. Teachers should be encouraged to be committed to teaching the subject. This could be done by workshops related to how a teacher should be committed to teaching Accounting.

All participants suggested that

- Career guidance by organizations such as SAICA and SAIPA should be encouraged as it is currently not being properly done. There is a lack of career guidance there is a need for peer teaching.
- The Department of Education Schools should urge to support the reinstatement of accounting.
- Although teachers' unions and SGBs influence curriculum development.

The number of learners enrolling in Accounting has declined in schools. However, the subject should not be phased out. Stakeholders should encourage teachers, learners, and parents about the necessity of Accounting in the economy because the country needs accountants.

5.6 RECOMMENDATIONS FROM THE STUDY

The following are the recommendations derived from this study:

5.6.1 Recommendations about Research Question 1: Do Schools have Qualified Accounting Teachers at the FET Level?

As teachers are qualified, there should be continuous teacher development, and those who teach EMS in Grades 8 and 9 should be encouraged to upgrade in order to be knowledgeable in Accounting so that they can be more relevant and perform better in the subject. This might also start with hiring staff members who are already qualified in Accounting. Commercial subject teachers should teach EMS.

5.5.2 Recommendations Pertaining to Research Question 2: Are Accounting Teachers Aware of the Effective Strategies Relevant to the Teaching of Accounting?

Teachers should be capacitated more on the new teaching strategies for Accounting as a subject, because curriculum changes demand that they also change their way of teaching. Highly qualified teachers also need, from time to time, to restructure their teaching strategies as the world is not static.

5.6.3 Recommendations Pertaining to Research Question 3: To what Extent is the Department of Education Aware of the Phasing out of Accounting as a Subject in Schools?

The Department of Education should set some mechanisms for monitoring schools to guard against random phasing out of subjects. Schools should follow certain prescribed procedures when phasing out a subject area; this is essential if the department is to manage schools orderly. If schools do not follow the procedures, they must account for failing to comply.

5.6.4 Recommendations Pertaining to Research Question 4 and 5: What Role did SGBs, and Teachers' Unions Play in the Phasing out of Accounting as a Subject?

The SGBs should play a vital role when a subject is being phased out because parents should know and understand before the final decision is taken, as this affects the

learners who might be interested in enrolling for the subject. SGBs should also consult education experts so as to make informed decisions.

Teachers' unions should also play a role in schools' decision-making in order to avoid divisions among the teachers by applying various strategies that ensure that subjects are retained instead of being phased out, as learners are affected. When a situation like this occurs in schools, it should be handled circumspectly so that teachers do not become demotivated. Teacher unions should display the relevance of their roles in schools as opposed to their own personal interest.

5.6.5 Recommendations about Research Question 6: What is the Attitude of School Managers, Teachers, and Learners Towards Accounting?

There is a need for principals, teachers, and learners to be well-informed about the necessity of studying Accounting. For principals, this can be through awareness campaigns for teachers by awarding them and providing professional support for learners. Career guidance in the lower grades can motivate learners, which is the best strategy for developing their interest in the subject.

5.6.7 Recommendations Pertaining to Research Question 7: What are the Reasons that Caused the School to Phase out Accounting as a Subject?

Subject advisors should give support to the teachers so they can be more committed and teach the learners effectively. Experts and specialists from NGOs and Higher Education Institutions in Accounting should assist by supporting teachers and learners. Teachers who teach EMS in Grades 7 to 9 should have pedagogical knowledge of Financial Literacy to motivate learners to enroll in Accounting while in the lower grades. There should be an equal distribution of hours, similar to other subjects, for accounting assessment tasks, including examinations, in order for learners to finish writing, as this would improve their performance in the subject.

5.6.8 Recommendations Pertaining to Research Question 8: What do you Think should be Done in Order to Reinstate Accounting?

The number of learners enrolling in Accounting has declined in schools. However, the subject should not be phased out. Stakeholders should encourage teachers, learners, and parents about the necessity of Accounting in the economy because the country needs accountants.

5.7 LIMITATIONS OF THE STUDY

Challenges that the researchers encountered were that the study was limited to sampled schools because of the cost involved. It was difficult to interview some participants face-to-face, as some of them were not available, and therefore, telephonic interviews had to be used. Face-to-face interviews have an advantage in that you can also observe non-verbal language, which is essential in interpretation; lack of electricity due to load shedding also creates problems.

5.8 SUGGESTIONS FOR FURTHER STUDIES

Recommended topics for further studies are as follows:

- An analysis of the impact of the phasing out of Accounting by schools.
- An investigation into the factors affecting the phasing out of accounting in South African schools.
- A comparison of the factors affecting the phasing out of Accounting as a subject area in South African schools.
- Enhancement of academic and intervention strategies in teaching Accounting in schools.
- To examine whether EMS learners receive the basic foundation in Accounting/ Financial Literacy.
- To investigate the perceptions/attitudes of teachers/principals/circuit managers towards Accounting.

5.9 CONCLUDING REMARKS

Accounting is one of the most important subjects in the national curriculum. It is common knowledge that Accounting and its related disciplines play a pivotal role in all sectors of the economy; it is useful for businesses, individuals, and the state alike. Private individuals, the business sector, and the public sector all need Accounting information to manage and make decisions about their financial affairs; this means that Accounting knowledge and skills are needed by all.

Teachers teaching EMS should be trained to teach EMS or all the commercial subjects should be taught in schools in order to build the foundation of the subject. Learners in the Grades 7 to 9, should be motivated and encouraged to study Accounting in order to ensure that when they reach Grade 10, their interest in enrolling for Accounting will be kindled. If learners are exposed to the importance of Accounting, they will develop an interest in studying the subject, and this will boost the country due to having a sufficient number of chartered accountants. Learners from rural areas will not avoid registering for Accounting, as they will be aware of the importance of the subject as they would have become informed, including in the lower grades.

The low number of learners enrolling for and the poor performance in Accounting should not be regarded as contributory factors for phasing out Accounting as a subject area. Those learners with a passion and an interest in the subject can travel long distances to be taught Accounting. A few learners may be in the classroom, but they still perform well in the subject. This means schools should refrain from phasing out Accounting as a subject area.

The subject coordinator and advisors should consistently provide support and motivation for Accounting teachers. This helps teachers to be committed to teaching the subject as they would have gained more content and pedagogical knowledge. Accounting cannot be regarded as a difficult subject as some learners can perform very well in it. Therefore, the issue of schools being results-driven and influenced by circuit managers should not compel schools to phase out Accounting.

Circuit managers and principals should desist from choosing subjects on behalf of the learners when they reach Grade 10 for instant phasing out Accounting and introducing Tourism to ensure that teachers can produce better results. The principals should not have a negative attitude toward Accounting as this attitude is easily transferred to the learners. The introduction of subjects that can be passed easily does not benefit learners in the future.

SGBs' and teacher unions' representatives should be involved when decisions on the phasing out of a subject are being taken. SGBs are in a position to explain to the parents the status of subjects and teachers' unions should be able to assist the teachers who might be affected by decisions taken, in order to avoid conflict amongst the teachers.

Accounting teachers should be committed to the teaching of the learners. This can assist the learners to develop more interest in the subject. Furthermore, teachers should be encouraged to attend support workshops that are arranged by the subject advisors. Teachers could further be motivated by giving them incentives for attendance.

The HEI and experts can assist by significantly visiting schools in order to support both the teachers and learners. This goes a long way towards helping learners to grasp the importance of Accounting when they are choosing careers.

In summary, all stakeholders who are involved in the teaching and learning in schools should be informed and involved especially when major decisions, such as the phasing out of a subject, are being taken. This will help to provide enough support to principals, teachers, parents and learners in general and the province in particular.

LIST OF REFERENCES

- Burns, J.O. & Needles, B.E. 1994. ***Accounting Education for the 21st Century. The Global Challenges***. Atlanta, Georgia: Pergamon in Association with the International Accounting Section, American Accounting Association, and the International Association for Accounting Education and Research. ISBN0-08-042405-8.
- Carolyn, L.H., Susan S.L. & Brian, M. 2005. High School Student's Perceptions of Accounting. ***The CPA Journal online***. Retrieved. October 10 October from ***Applied Accounting Res.***, 11(1): 58-78.
- Cleaver, E., Lintern, M. & McLinden, M. 2018. ***Teaching and Learning in the Higher Education*** (2nd Ed.). London: Sage Publishers.
- De Pamphilis, D. 2019. ***Mergers, Acquisitions, and other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions (10th Ed.)***. Elsevier: Academic Press.
- De Villiers, R. 2010. The Incorporation of Soft Skills into Accounting Curricula: Preparing Accounting Graduates for their Unpredictable Futures. ***Meditari: Research Journal of the School of Accounting Sciences***, 18(2): 1 – 22.
- Department of Basic Education, 2010. ***Curriculum and Assessment Policy Statement (CAPS), Accounting Grades 10-12***. Pretoria, South Africa: Department of Education.
- Department of Basic Education, 2013. ***Section 100(1)(b) Interventions in Limpopo and Eastern Cape: Minister & Department of Basic Education Progress Reports***. Pretoria, South Africa: Department of Education.
- Department of Education, 2015. ***National Senior Certificate Examination 2014 Diagnostic Report***. Pretoria, South Africa: NSC.
- Department of Education, 2016. ***National Senior Certificate Examination 2015 Diagnostic Report***. Pretoria, South Africa: NSC.
- Department of Education, 2017. ***National Senior Certificate Examination 2016 Diagnostic Report***. Pretoria, South Africa: NSC.
- Department of Education, 2018. ***National Senior Certificate Examination 2017 Diagnostic Report***. Pretoria, South Africa: NSC.
- Department of Education, 2019(a). ***National Senior Certificate Examination 2018 Diagnostic Report*** Pretoria, South Africa: NSC.

- Department of Education, 2019(b). **Subject Committee Meeting. Accounting Subject Improvement Plan**, Limpopo Province. Polokwane, Limpopo: Department of Education.
- Department of Education, 2020. **National Senior Certificate Examination 2019 Diagnostic Report**. Pretoria, South Africa: NSC.
- Fogarty, D. 2017. **Universal Design for Learning: A New Clinical Practise Assessment Tools Towards Creating Access and Equity for all Students**. East Eisenhower Parkway: Loyola Marymount University, ProQuest Dissertations Publishing.
- Halabi, A.B., Barrett, R. & Dyt, R. 2010. Understanding Financial Information used to Assess Small Firm Performance: An Australian Qualitative Study. **Qualitative Research in Accounting & Management**, (2): 163-179.
- Harris, J., Mishra, P. & Koehler, M. 2009. Teachers' Technological Pedagogical Content Knowledge and Learning Activity Types. **Journal of Research on Technology in Education**, 41(4): 393-416.
- Hartley, C., Firer, C. & Ford, J. 1999. **Business Accounting and Finance for Managers: An Introduction**. Johannesburg, South Africa: Wits University Press. ISBN13 9781868143436.
- Heang, L.T., Ching, L.C., Mee, L.Y. & Cham, H.T. 2019. University Education and Employment Challenges: An Evaluation of Fresh Accounting Graduates in Malaysia. **Journal of Academic Research in Business and Social Sciences**, 9(9): 1061-1076.
- Howieson, B. 2003. Accounting Practice in the New Millennium: Is Accounting Education Ready to Meet the Challenge? **The British Accounting Review**, 35(2): 69-103.
- <http://www.nysscpa.org/cpajournal/2005/105/essentials/p62.htm>.
- Karsenty, R. 2014. **Mathematical Ability**. In: **Lerman, S. (eds) Encyclopaedia of Mathematics Education**. Dordrecht: Springer. https://doi.org/10.1007/978-94-007-4978-8_94.
- Lofthouse, R. & Thomas, U. 2017. Concerning Collaboration: Teachers' Perspectives on Working in Partnerships to Develop Teaching Practices. **Professional Development in Education**, 43(1): 36-56.

- Mauldin, S., Crain, J.L. & Mounce, P.H. 2010. The Accounting Principles Instructor's Influence on Learners' Decision to Major in Accounting. *Journal of Education for Business*, 75(3): 142-148.
- Ng, Y.H., Lai, S.P., Su, Z.P., Yap, J.Y., Teoh, H.Q. & Lee, H. 2017. Factors Influencing Accounting Students' Career Paths. *Journal of Management Development*, 36(3): 319-329. ISSN: 0262-1711.
- Ngwenya, J.C. 2014. Accounting Teachers 'Understandings and Practices of Teaching and Assessment in a Context of Curriculum Change. *Alterarion*, 29(1): 171 -189.
- Odendaal, E.M. & Joubert, K. 2011. Alleviating the Critical Accounting Skills Shortage in South Africa: A Distance Learning Perspective. *Southern African Journal of Accountability and Auditing Research*, 11(1): 23 – 34.
- Park, Y.H., Paik, T.Y. & Koo, T.H. 2019. Effects of Learners Active Participation in Accounting Education. *Journal of Open and Innovations, Technology, Market and Complexity*, 5(40): 1-11.
- Philip, K.L. 2010. A Theory of Reasoned Action Certified Public Accountants by Accounting and Model of Accounting Learners' Career Choice in Non-Accounting Tertiary Learners in Japan. Asian Public Accounting Practices in The Post-Enron. *Review of Accounting Journal*, 14(1/2): 149-167.
- Sadler, E. & Erasmus, B. 2005. The Academic Success and Failure of Black Chartered Accounting Graduates in South Africa: A Distance Education Perspective. *Meditari Accountancy Research*, 13(1): 29-50. ISSN: 1022-2529.
- Samkin, G. & Stainbank, L. 2016. Teaching and Learning: Current and Future Challenges Facing Accounting Academics, Academics, and the Development of an Agenda for Future Research. *Meditari Accountancy Research*, 24(3):294-317. ISSN: 2049-372X.
- Seltzer & Bently, 1999. *The Creative Age: Knowledge and Skills for the New Economy*. London, UK: Demos Publishing.
- Tan, L.M. & Laswad, F. 2006. Learners' Beliefs, Attitudes and Intentions to Major in Accounting. *Accounting Education: An International Journal*, 15(2): 167-187.
- Yang, H.H. 2012. Western Concepts, Chinese Context: A Note on Teaching Accounting Offshore. *International Journal of Pedagogies and Learning*, 7(1): 20-30.

Yusoff, Y., Omar, Z.A., Awang, Y., Yusoff, R. & Jusoff, K. 2011. Does Knowledge on Professional Accounting Influence Career Choice? ***World Applied Sciences Journal***, 12 (Special Issue on Bolstering Economic Sustainability): 57-60. ISSN 1818-4952.

APPENDIX A: CONSENT FORM

Tel. 082 3720 255

School of Education
University of Venda
P/Bag x5050
THOHOYANDOU
0950

13 February 2023

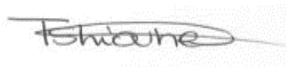
Dear Subject Coordinator/Subject Advisor/Principal/ SGB/ Teacher's Union/Teacher and Parent

We are currently conducting research into the factors that influence phasing out of Accounting by schools at the FET level in the Limpopo Province. We have been granted permission by the Limpopo Education Department and the Districts to conduct research in the schools, as it has been selected to take part in this research. Kindly grant me permission to conduct the study and the following will be considered:

1. An interview will be conducted, and it will take approximately 30 minutes.
2. Questionnaires will be distributed to schools and respondents will be given 30 minutes/a week to complete them.
3. There is no known risk involved in the research.
4. 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.



.....
Tshiovhe T.E

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: INTERVIEW SCHEDULE FOR SUBJECT COORDINATOR

This interview schedule seeks to find out whether the subject coordinator is aware that schools are phasing out Accounting as a subject area, whether schools have qualified Accounting teachers, whether the department is aware that schools are phasing out Accounting, the attitude of school managers, teachers and learners towards Accounting and which strategies can be used to maintain the schools offering Accounting.

1. Do schools have qualified Accounting teachers?
2. Do you think Accounting teachers are aware of the teaching strategies relevant to Accounting?
3. To what extent is the Department aware of schools phasing out Accounting as a subject area?
4. Are learners encouraged to study Accounting at the FET level?
5. Do school managers inform the Department about phasing out of Accounting?
6. The Department of Basic Education has put in place the pass percentage rates for the next 5 years in Accounting. Are you/ Is the Department aware that the schools are phasing out the subject?
7. What are you going to do with the targets that have been put in place for the past percentage rates from 2019 to 2023?
8. What do you think can be done to maintain schools that are offering Accounting?

APPENDIX C: INTERVIEW SCHEDULE FOR SUBJECT ADVISOR

This interview schedule seeks to find out whether subject advisor is aware that schools are phasing out Accounting as a subject area, whether schools have qualified Accounting teachers, whether the department is aware that schools are phasing out Accounting, the attitude of school managers, teachers and learners towards Accounting and which strategies can be used to maintain the schools offering Accounting.

1. Do you think schools have qualified Accounting teachers?
2. As a subject advisor, What role do you play to support Accounting teachers?
3. What is the attitude of school managers towards Accounting?
4. What is the attitude of the teachers towards accounting?
5. What is the attitude of learners towards Accounting?
6. What role do you play as a subject advisor to encourage learners to study Accounting at the FET level?
7. Why do some of the schools phase out Accounting as a subject area?
8. What do you think can be done to retain Accounting as a subject area in schools?

APPENDIX D: INTERVIEW SCHEDULE FOR SCHOOL MANAGER/PRINCIPAL

This is the interview schedule for schools that have phased accounting as a subject. The aim of this interview schedule is to find out why these schools have phased out accounting as a subject area.

1. Why have you phased out Accounting as a subject area?
2. Did you inform the Department when phasing out Accounting as the subject area?
3. Did you involve SGB members when phasing out of Accounting as a subject area?
4. What role did teachers' unions play in phasing out of Accounting as a subject area?
5. What was the perception of the Accounting teachers when their subject was phased out?
6. What do you think can be done to reinstate Accounting as a subject area in your school?

APPENDIX E: INTERVIEW SCHEDULE FOR TEACHERS

This interview schedule is for teachers at schools that have phased out Accounting as a subject area. The aim of the interview is to find out the reasons for phasing out Accounting.

1. Why did the school phase out Accounting as a subject area?
2. As an Accounting teacher, how did you feel when Accounting was phased out?
3. What do you think can be done to reinstate Accounting as a subject area in your school?

APPENDIX F: INTERVIEW SCHEDULE FOR SCHOOL GOVERNING BODIES

This interview schedule is for SGB members for schools that have phased out accounting as a subject area

1. Were you Informed when Accounting was phased out by the school?
2. What are the reasons that caused the school to phase out Accounting as a subject area?
3. What role did you play in the phasing out of Accounting as a subject?
4. What do you think can be done to reinstate Accounting in the school?

APPENDIX G: INTERVIEW SCHEDULE FOR TEACHER UNIONS

This interview schedule is for teachers' unions in schools that have phased out Accounting. The aim of the interview schedule is to find out their roles in phasing out subjects at schools.

1. What role do you play in the phasing out of a subject?
2. What was your involvement when Accounting was phased out?
3. What were the causes of the phasing out of Accounting as a subject area?
4. What do you think should be done when phasing out subjects?

APPENDIX H: DOCUMENT ANALYSIS FOR NUMBER OF ACCOUNTING LEARNERS

This instrument serves to determine the number of Accounting learners in the schools from 2018 to 2022

SCHOOL	2018	2019	2020	2021	2022

APPENDIX I: OBSERVATION SCHEDULE ON TEACHER'S LESSON PRESENTATION

ITEM	COMMENTS
1.	Target group/Grade:
2.	Availability of classroom
3.	Classroom Condition
4.	Resources for teaching and learning Textbooks ----- ----- ----- -----
	Calculators ----- ----- ----- -----
	Workbooks ----- ----- ----- -----
	Furniture (Chairs, and tables)----- ----- ----- ----- -----
5.	Topic
6.	Teaching strategies applied

7.	Reading accounting concepts covered
8.	Language of teaching and learning/ instruction

APPENDIX J: VERBATIM INFORMATION FOR ACCOUNTING SUBJECT COORDINATOR

	QUESTIONS	LINE NO
Researcher	Question 1: Do schools have qualified Accounting teachers?	1
SC	Yes. The schools have qualified Accounting teacher. Who have gone to tertiary institutions, uh, universities, especially the s that are coming out, and they're also educators that went through the, uh, former colleges to do their qualifications. There are those who have upgraded, and others did not upgrade.	2
Researcher	Question 2: Do you think Accounting teachers are aware of the teaching strategies relevant to Accounting?	3
SC	Yes. The teachers are aware of the teaching strategy. Uh, the only challenge that we have is that with the educators who have been there in the system, uh, there seems to be, um, a bit confused, if I can put it that way, because some of them. Are reluctant to implement the changes that are brought about by the change in the curriculum. So, strategies, yes, they're aware, but, um, the challenges of indicated are contributing to the, the, the, the indication that they might not be, uh, implementing the strategies even though they're.	4 5
Researcher	Question 3: To what extent is the department aware of schools phasing out Accounting as subject area?	6
SC	Um, this has been an outcry from their Accounting teachers who find themselves in a position where they are not teaching Accounting anymore. And then, um, they are compelled to teach other subjects. So, the department is really aware of that because there are also schools that, um, are facing out Accounting. Uh, on annually and also quarterly we do the analysis of the. We also, sorry. We also check, uh, through the Triple D, we also ask our district coordinators and subject advisors, and then the statistics will give us the actual number of schools that are still registered for account. And those that no longer have Accounting. If I can give certain example, recently we had, uh, provincial SBA moderation, which is run by the examination. And as we doing SBA moderation, there were schools that were sampled for moderation. But these schools indicated also that they're no longer doing accounting. So, all these indicators. Are showing us that, um, the number is dropping.	7 8 9
Researcher	Question 4: Are learners encouraged to study Accounting at the FET level?	10
SC	Um, you and I will recall that, uh, before the change of the curriculum Accounting used to start from, uh, the lowest grade, but these days it starts as EMS.	11

	You'll find that, uh, there is not sufficient guidance that is given to such learners who could follow Accounting. Uh, it's like the, they generally when they're down there, and the worst scenario is where the educators that are offering EMS are not, uh, conversant with the subject. And as such, they won't teach Accounting what they do.	12
	They can go to The Business Studies and Economic section, which of course any educator can read and say whatever he wants. But with Accounting it needs more diligent and, um, knowledge and understanding of the subject. So, it makes. Not to teach Accounting, and as a result, learners get introduced to the real Accounting in grade 10 without the background knowledge and understanding of how they, they should handle the pro, the, the, the, the subject. And this is creating a real, a real problem for our learners.	13
Researcher	Question 5: Do school managers inform the department about the phasing out of Accounting?	14
SC	Uh, doctor, we are very much frustrated about this. Because um, one would expect not only us, but also the directed consent, um, where they, they are not informed that we put it clearly like that they are not informed, and we are not informed and we. Like I've indicated, when we do SBA moderation, you'll find that the school is no longer in the system doing accounting, so it becomes a surprise for us. Okay. So, what I've observed from some of the information that I got from you as the department is that you have put in place the past percentage rate for the next five years in. Yes. So, what is your view on this issue as these, some of these schools are phasing out he subject?	15 16 17
Researcher	Question 6: What are you going to do with the targets that have been put in place for the past percentage rates from 2019 to 2023?	18
SC	Um, the past percentage, uh, will not deter the learners from green, the subject because this is the national. Uh, requirements, and we can't put a low performance percentage in our province. We need to follow the trend that is happening throughout the countries South Africa. So I, I, I don't think it's going to <i>affect</i> learner performance because we are going to work with the learners that are available and the schools that are still doing the subject. So, the, the performance won't be affected.	19
Researcher	Question 8: What do you think can be done to maintain schools that are offering Accounting?	20

SC	<p>Not disregarding the training of our educators. We need to intensify training of educators. Circuit managers need to be convinced and think along the issue of the economy. Yeah, we need not be result driven. They need to stand up also because in the near future, they might not be having auditors. We are really trying to resuscitate. We had the meeting with the DBE Nolan. I think it was a day before.</p>	<p>21</p>
	<p>But however, we need to have a career guidance, a thorough career guidance. Maybe the accounting organisations the SAICA, SAIPA. They need to stand up also because in the near future, they might not be having people. This is not only a Limpopo crisis. Free State is having the same crisis, Gauteng as well and all the provinces.</p>	<p>22</p>

APPENDIX K: VERBATIM INFORMATION FOR ACCOUNTING SUBJECT ADVISORS

	QUESTIONS	LINE NO
Researcher	Question 1: Do you think schools have qualified Accounting teachers?	23
SA 1	<p>Good. They do have, but some of them they don't have special. Those who properly, eight, nine, but educators are well by. Okay, I understand. That may also raise your voice so that I can record properly. Okay. Thank you very much. Um, I'm saying that in terms of. Educators who are qualified for Accounting.</p> <p>Majority of schools, they have qualified. Yeah. But those educators are offering only accounting in Grade 10, 11, and 12. But the basics in eight and nine is where we don't.</p>	24 25
SA2	99%. Yes, they do qualify. 99%. Yes, they do qualify.	26
SA3	<p>Um, the schools have qualified Accounting teachers, uh, uh, but, but they are not competent. They have qualified teachers to teach Accounting as a subject, but they are not competent. Secondly, they lack skills, knowledge on how to deliver those lessons. That will empower learners in Accounting to successfully understand the subject matter.</p> <p>Uh, another point, most of the accounting teachers have done BCom degree, but they have diverted to teaching due to high rate of unemployment. Thank you, so when we, you say that these teachers are incompetent, but they're qualified. Mm. Uh, do you think, uh, uh, these teachers, they are leaking somewhere or, uh, you think that the teaching strategies that they're employing are not effective enough for the teaching of.</p>	27 28
SA4	Yes, they do qualify.	29
SA5	They do have, but some of them they don't have, especially those who are offering Grade 8-9. But APT schools educators are well. I'm saying that in terms of educators who are qualified for Accounting. Majority of schools they have qualified educators.	30
SA6	<p>Yes, we do coz the very same teachers were performing very well in the past. Lately, they have not been doing well. I cannot say they are not qualified because well because one of the teachers was recruited from another school where he was performing well but is no longer performing when was transferred.</p> <p>The issue of results can't be the reasons behind. When we checked credentials, we also realise some of the old teachers we trained for primary teaching. Now CAPS is now doing standard grade and higher grade so maybe they are being challenged by the new challenges in the subject, the subject is dynamic. Some of the topics, they are not doing well but that's where we come in.</p>	31 32

	share even how best can they, they approach a particular topic, and we do this even in a class level as well as a district where we try to encourage educator. To have a skill of going to the class with the content that can be delivered in the class exactly the same as at the schools.	40
SA2	Workshops don't go against I with them so that they can be able to teach, Uh, they do think that they're striking them through one plus nine, someone plus nine models or workshop at the of the year.	41
SA3	<p>We, uh, develop informal tests for our educators and we also monitor these informal, uh, written work. We also support our</p> <p>educators on, on challenging topics. We also help them to, uh, develop lesson preparation, and how to conduct a lesson, we also make provision of assessment task, that is what we do with our advocates, the issue of a professional meeting. Uh, uh, they, we, we used to encourage them to attend the, our meetings, but, uh, the, the the issue of invitation, it is the responsibility of the district. The district issued the sequel to invite educators through their respective seconds, so for that matter, this responsibility is on the part of the district to encourage educators to attend this professional development meeting educators who have attended the meeting to sign the attendance to validate or prove their presence.</p> <p>Educators who failed to attend the meeting must account to the second manager or district. So, the issue of, uh, uh, attending, uh, the professional development, uh, the development meeting, so it is the responsibility of the district itself. They invite the educators, rural sectors, okay? Mm-hmm., Okay. Um, apart from what you have been saying about.</p>	42 43 44
SA4	What we does workshops and this number plus 19 models, don't teachers don't forget so that they can be able to teach, they put it that they are struggling.	45
SA5	Used to do in terms of trying to support our Accounting teachers, we call them in a second where we form a second committee where we identify topics, and we capacitate. We capacitate our teachers and our teachers; they share even the best practices, and they share even how best they can approach a particular topic, and we do this even in a cluster level as well as a district, where we try to encourage indicators to have a skill of going to the class with the content that can be delivered in the class exactly the same as other schools.	46
SA6	At the beginning of year, the department gives the content that needs to be covered for the year. We check the gaps or topics that were not there last year, and we call for workshop ATP and assist We mediate on the content, and we also give formal tasks that are marked by us, and we mediate gaps on teacher's contents again.	47
	We work with SAICA to motivate Grade 9 learners. We identify school where they can go to. We also invite professionals, those at tertiary level who were at those schools.	48

SA7	<p>You know what I saw now, last year I had a workshop on companies and financial statements, etc, and all my educators were there and this very same educator, that was now replaced by this new one at that now she was at that workshop. Even though she didn't have correct wells, I had it there and we and it shows me that whatever we did there she grasped very well because when I monitored a week back without knowing the new one is on the way she did income statement, she just jumped to cash flow without doing balance sheet.</p> <p>The workshop, very, very thoroughly. So, she crossed that info because what we do at the workshop is I put my area greatness in groups and give them a question and then they should we come and explain to me how they will explain it to the learners and educate. This will take good practice from one another that I think worked very well. Last year for us, so that just showed me she grasps that so well that she was able to teach that, but she was not sure of the balance sheet, so but the new one will now fix it. So, I'm emphasizing this with my educate is to see if we do it that way, if we cannot just do better because sometimes, we are chasing ATP. We have to follow the ATP, and we have to complete the ATP, but we are so involved in trying to finish as quickly as possible, man that we lose along the way.</p> <p>So, if we in implement assessment for learning that in this will mean that we will assess then if we did them and some learners that not grasp info how enrichment classes will be based on those learners to make sure they grasp the information. Before going to the next topic.</p>	49 50 51
SA8	<ul style="list-style-type: none"> • Supporting schools with content and pedagogy. • I use best practice to reach out to teachers. • I promote peer teaching and sharing. • I realized method adopted by LDE is one size fits all, without serving schools according to their needs. • Failing to reach-out as I planned to due to financial constraints. • Yes-Training-pre teach sessions, use best practice, peer teaching. (sharing) • Help refocus teachers' lesson preparation that are too general. 	52
SA9	<ul style="list-style-type: none"> • Teaching strategies [pedagogy]. Common lesson plans- topics coverage, terms, close the content gap. others did not disclose. Follow Annual Teaching Plan, not completing curriculum, address content gap. (Lesson Study Approach). 	53
SA10	<p>And in my area as a subject, I advise as a team is the Accounting team. We organize the teacher training workshops where we workshop them on how to approach different.</p>	54
	<p>I find out about what other methodologies they can use to teach learners. And I also do monitor and support school visiting and every day.</p> <p>I normally find that other teachers are still having content together; as a result, some topics are skipped. I would discuss the issue with the educator, and arrange for workshop, to help that specific educator and others who might be finding that topic/ content challenging. I encourage accounting teachers to work harder for the substance of the subject in the FET. And I strongly warn them that if they do not perform, there will be repercussions that will specifically involve them I show chain</p>	55

	of events/ results as phasing out occurs, that Accounting subject-learners-teachers-subject advisors-university lecturers.	
Researcher	Question 3: What is the attitude of school managers towards Accounting?	56
SA 1	<p>The attitude that has been. By school managers, it starts from even from second managers, all circuits. They want to see themselves being performing as well as school managers, and they end up just advising or they just only inform or tell teachers to say, this Accounting is no longer offered this. Without even preparing these educators as well as learners, even these school managers, they end up at the beginning of the year instinct of cascading the issue of BCM streams where Accounting is part of that. They will talk about own Business Studies or Economics, and they don't emphasize the issue.</p> <p>Accounting. They impair Business Studies with Consumer Studies and this virtualism that led learners not to have interest in our Accounting subject. And that is where learners, they are not exposed to Accounting, and they end up not taking Accounting as their major subject.</p>	57 58 59
SA2	<p>When it come to the principal, the principal, as long as they about problem, so there are goals. They, just out a negative attitude. That one? Yeah. Mm. Um, do principal inform the department when they face account, uh, Accounting, health?</p> <p>That one, I'm not really sure what the district know, about it because what, I know you find that, what would the, in the district law about that, I'm not sure about it, but in your case, are you always aware when the school is facing up Accounting? Yes. Through that. All through data, just through database now.</p> <p>They no longer gonna, they're not going year. They were going have Accounting. Okay, Um, uh, learners encouraged to study Accounting at FT level. In this case it's probably very few schools. Those who, for those who want the have account to continue with account, they Grade Nine. Games encouraging them, but some of the schools they have to relax whether learners in or not.</p> <p>They're not worried because, especially in our district, you can find that the teachers feel only fresh learners doing company in. He doesn't give himself time to recruit learners from so that they can do accounting, but they're not worried, they're not encouraging them in most cases.</p>	60 61 62
		63
SA3	<p>The attitude of these stakeholders is very negative, uh, in the first place, managers have negative attitude towards account.</p> <p>They regard it as a difficult subject, and they discourage, they also discourage learners to take it as a subject teacher. Uh, themselves, they show less interest in teaching accounting and on the part of learners,</p>	64 65
SA4	They're not worried because specially in our district you can find that the teacher is a fill only 5 learners doing Accounting in greater.	66

SA5	<p>The attitudes that are being displayed by school managers; it starts from even from circuit managers. All circuits they want to see themselves being performing. As well as school managers and they end up just advising or they just only inform or tell teachers to say This accounting is no longer offered this year without even preparing these educators as well as learners, even these school managers, they end up.</p> <p>At the beginning of the year, instead of cascading the issue of BCM streams where Accounting is part of that, they will talk about only business studies or economics, and they don't emphasize the issue of Accounting. They place business studies with who you could study said it is going to a reason that let us not create interest in our county subject. And that is where learners, they are not exposed to Accounting, and they end up not taking Accounting as their major subject.</p>	67 68
SA6	<p>What we are doing now is to encourage Accounting teachers to go to Grade 8 and 9 to give good foundations to the subject because you find those teaching have no knowledge of Accounting since EMS is coupled with Economics and Business studies and it seems we are winning.</p> <p>We are starting a program to move around to motivate learners in Garde 9 and we have OLIMPIUS program with SAICA to give competitions on Entrepreneurships. They give the learners T- shirts and other gifts</p>	69 70
SA7	They do not motivate learners to study the subject as most learners they do not want to do accounting when they reach Grade 10	71
SA8	<p>The school manager's attitude towards accounting and other EMS subjects is bad. They don't like it, instead of supporting, they Phase out.</p>	72
SA9	<ul style="list-style-type: none"> • Department is aware of the phasing out of accounting. • One of Limpopo official- Tzaneen-Chief Director Mr Masella confirmed a replacement of accounting with Tourism without following Policies. • Circuit manager-support Principals that are planning to phase-out that accounting is a killer subject. 	73

	<ul style="list-style-type: none"> Accounting and commerce stream is not included when principals and circuit managers plan for walk ins-Science camps. Science stream teachers' meetings do have lunch whereas EMS and languages there is no catering. Maths experiences terrible performance than accounting, however, no principal has started with decision to phase off mathematics. Circuit manager's targets chief subjects with all support programmes; such as Kagiso Trust that has 4yrs contract to Improve performance of Maths, Accounting, and Science. However, Accounting was isolated and was not serviced as it was planned. <p>There is initiative by Head office to resuscitate Commercial streams in the province. And the meeting which Director from LDE-has since not arranged a renewal meeting. Curriculum Advisors remain powerless, as they have limited powers. Campaign-Sekhukhune East-Miners, Masters do not do anything about it, because it is not about Maths and Science, but Accounting and Commerce.</p>	74
SA10	<p>I think there is negative attitude of the manager towards the Accounting subject. "Others are not having good attitudes toward the subject because they will phase Accounting out, even though the subject is performing".</p> <p>"They are not having good attitudes toward the subject because they are always saying that the subject is too difficult for learners".</p> <p>I've got an example of a school this year in-2023, where learners in Grade 12 were 57 and all of them passed with good results, but the principles still phased out the subject. That's the challenge.</p> <p>Out of 57 learners, four [4] of them were called at provincial level [LDE] because of their good results.</p> <p>But still the principal says Accounting out.</p> <p>My intervention is that I sought arbitrator [third party], but seemingly failed. Now that the principals retire, Accounting is brought back. "Where I tried to discuss the matter with the second manager. Then the second manager promised to discuss the issue with the principal. By two, when I go deeper to the issue.</p> <p>The school is now deciding that they will bring back Accounting next year. After, after the principal retired".</p>	75 76 77 78
Researcher	Question 4: What is the attitude of the teachers towards Accounting?	79
SA 1	Yes. Teachers who are teaching Accounting, majority of them, they don't Accounting or them not relevant to treat your Accounting as they do, as they don't know. But they did commercial subject, but they don't understand Accounting program.	80

SA2	Some teachers have, they're not have commitment. Those got commitment. They've the positive content, as by all means learners so that they can perform.	81
SA3	The attitude is very negative, Because, uh, this, you find that these teachers, they are teaching field learners field. I mean, when you see from a, the, from the class of Grade 12, which is 720 prays, you would find that only 10 learners are doing Accounting. And this, uh, discourages our educators to. Uh, teach this subject. It, it's demoralize them because, uh, if a, a class is 10 learners mm-hmm, this, I that, um, one, if one can fade, um, one care is 10%. You know, this simple mean that that educator will get only 90% pass rate.	82 83
SA4	Did not answer	
SA5	Not answered	
SA6	Not answered	
SA7	But to all the educators, they tend not to be willing to, to transform their way of doing so. Fortunately, it seems most of those are the ones phasing out and especially also, when they want to phase in the subject, I ask them 'is that the very same person that killed the subject that's going to teach it again.' So that is what, many cases happening, so that is where the motivation part stops. If I do not love something, how can I motivate learners to go into that? and follow that career path and...	84
SAS	<ul style="list-style-type: none"> The attitude is good, but morale is low, as school management do not give adequate support as sciences receive. <p>Why is morale low?</p> <ul style="list-style-type: none"> A common trend was established where Grade 10 streaming packages exclude Accounting. The move happens even if the subject performs well. Managers decide on their own without to phase-out Accounting without clarifying their position to teachers, learners and parents. The problem of phase out it started with the Head of Department and then Circuit managers followed suit. 	85 86
SA9	<ul style="list-style-type: none"> Teachers have good attitude and intentions on Accounting, but they are demoralised. Accounting is not included in curriculum packaging for Grade 10. 	87
SA10	Some teachers still have negative attitudes toward the Accounting because they are always saying that the subject is too difficult for learners that is why learners are not performing. And for those who don't want to work extra mile, they're the ones who are not performing. Those with better and good positive attitudes are performing. That are working very hard. I do observe them when doing school visits. You will find that a teacher always surrounded by learners in the <i>staff</i> room, or outside, talking Accounting.	88 89

	You will find out that the teacher with high enrolment works better than the one with ten learners. That is a clear indication that learner attitude and performance is determined by the commitment and quality of the teacher	90
Researcher	Question 5: What is the attitude of learners towards Accounting?	
SA 1	<p>You find only few schools that are encouraging. So, the majority of schools, they're no longer encouraging learners to study Accounting. They said Accounting is one of the difficult subjects, but due to basics that are there in Grade 8-9 and Grade Seven s e s, thank. What do you think is the reason why learners are not taking Accounting as a subject?</p> <p>Thank you very much. Learners are not taking Accounting as a subject. Cause they think that Accounting is one of the subject and they, and they are being scared by people who say they will fail Accounting. But another problem is that is not being, uh, How can I, yeah, it's not a majority of schools. Uh, they are not giving, talking about Accounting as one of the important subjects as a career as where they, as well as they can have the career. That, um, what role do you think the teaching of the Accounting part in Grade Nine plays in. Discouraging learners from taking Accounting. Thank you very much. I think what is, what should be done is that teachers who are teaching Accounting or who teachers who are teaching BCM subjects from Grade Seven, Eight, and Nine for EMS.</p> <p>Some of educators, they are supposed to specialize by Accounting so that learners, they will start to know the basics of Accounting. 7 89. Another one will be able to teach, uh, Business Studies or, or recorded parts. Another part is to make sure that this subject is being taught by people who are well qualified and they have relevant qualifications from G E T, which is Grade 7, 8 and 9.</p>	91 92 93 94
SA2	<p>I mean from, from grade nine. Learners are not taking Accounting. That is that like already indicated that our learners, because they're not getting support from per, that doesn't their brothers for, they really like Accounting or their re had theirs talking negative about Accounting, they can't take it. I think it because of the school itself, they a very good results in.</p> <p>You'll find that learners will become interested. They'll be so key that subject. What learners does they check the performance of Greater if they you, their passive. They also want to do your, remember like 90% rule schools, so they don't have somebody who guide them one. Yeah. Yes. Yes. That is the pro situation.</p>	95 96
SA3	<p>Themselves, they show less interest in teaching accounting and on the part of learners, learners perceive Accounting as a difficult subject, which they cannot finish on time allocated. This gives us a picture that our learners are not encouraged to do accounting at f e T level because in grade eight and nine, learners do feel Accounting concept in EMS, which is allocated only to hours per week in some schools.</p>	97

	<p>EMS is allocated to teachers who do not have accounting as a major subject, and they will only focus on entrepreneurship and Economics. Part of the EMS and, uh, that lit, uh, Accounting iterates literacy part, they skip. They only concentrate on entrepreneurship part and Economics. This is a problem when our learner reaches Grade 10.</p> <p>They are, they don't, they don't choose Accounting as a, as a subject. You will find that only few learners choose Accounting. This, I mean that our learners are not encouraged. So that is where when they go to the! level, you realize that they're not taking the subject from what you need. When they, when they go to ft, they choose other subject math, science. Only few learners choose Accounting.</p>	98
		99
SA4	It doesn't give himself or a safe time to recruit learners from great so that they can do accounting in greater. They're not worried, they're not encouraging them in most cases.	100
		101
SA5	The learners encouraged to study Accounting at fifty level. So, majority of schools, they are no longer encouraging learners to study Accounting. They said Accounting is one of the difficult subject but due to basics that are there in Grade 8 and 9 and Grade 7 EMS.	
SA6	Not answered	
SA 7	<p>So besides Accounting teachers or the lack in the old Accounting teachers, if we look at motivation towards our learners, can we really say that learners are being encouraged to study Accounting? Are there other reasons why the learners besides lack of teachers.</p> <p>My biggest challenge now is because I'm so deeply involved in</p> <p>EMS. Now I always, when I stand in front of the EMS educators, this I tell them, it is your responsibility to create a love for the subject. If you do not create a love for the subject in Grade, Seven, Eight and Nine. There's no way learners going to choose that. If learner keeps on failing year after year, there's no way it's going to take a failed subject so that is their responsibility and I think my, my educators now realize their responsibility, but the biggest challenge there is now, is if you do not have a qualified Accounting teacher to teach Accounting in seven, eight and nine, learners won't choose it because there won't know a bit. It is Greek for them if they are not being taught. And that is our biggest challenge because in EMS, the Accounting specialty is not always there.</p> <p>For three. Which means that now you have two hours the time allocated to EMS is way too short, but they're working on that at DBE as we speak. So, because in the past you will have Accounting as a separate subject from business studies. And many learners could choose those, and they had their own educator and the educator was appointed either for Accounting Grade Eight to Nine and 10 11, 12,</p>	102
		103
		104
		105
SAB	Learner's attitude can be measured by their pass rates. In many schools learners perform dismally poor; and other schools they excel. The	106

	<p>problem is not a learner, but the quality of teaching, support received and school environment- discipline issues.</p> <p>Percentage pass rates</p> <ul style="list-style-type: none"> • Province-65% subjects-changed 4 weeks to 70%-it is achievable. <p>Struggling schools-plan what? 1 Programme- 2 is better than in one-2 or 3 from underperforming schools.</p>	
SA9	<ul style="list-style-type: none"> • Few learners are registering for Accounting and the numbers are declining yearly. • In our meeting with our seniors, the District Director shows that the other circuit is left with 2 schools doing Commerce. • And communities and parents were not consulted. • A total of 78 schools-with few learners is left in Sekhukhune District. • People are attracted by marketing slogans. MEC talks more of Maths and Sciences and nothing about Commerce, that speaks volume. That is why Accounting is and commerce is experiencing phasing out. 	107
SA 10	The attitude is not good as they do not enrol in large number when they come to Grade 10.	108
Researcher	Question 7: Why do some of the schools phase out Accounting as a subject area?	109
SA 1	They, they realise that they, learners are not performed. Teachers who are teaching Accounting, they are not. Teachers who are offering Accounting, majority of them, they don't want to their studies in order to empower themselves. And that led even learners not to take this subject in our thank you.	110
SA2	It's a, it's a performance factors. Mostly it's performance then. Yeah. Um, now let's now come to the last question. What do you think can be done?	111
SA3	<p>You remember we talked about, Teaching strategies and qualification of teachers. Yeah. It contributes because, uh, they highly qualified. Educator, those who are having become an honour. Mm-hmm., they divert from, uh, teaching to, uh, uh, to the private sectors. They, so we, in, in our school, we remain with a teacher who are less qualified. This is a serious problem. Okay. So, I understand that when you visited the school, so sometimes you also meet the principals when it comes to the teaching of Accounting.</p> <p>Point number one, low enrolment, eh, in the subject, contribute to high failure rate. You will agree with me that if the learner is even five learners, so one learner carries 20%, if the, or if two learners fail mm-hmm. That I mean that 40% falls away. Okay. So low enrolment in the subject. It's a contributing fact because, uh. principals do not, uh, uh, condone suberect that contribute to failure, uh, to I failure rate. So, the majority of our</p>	112 113

	<p>teachers are struggling. Another point, the majority of our educators are struggling in teaching certain topics.</p> <p>In, in Accounting. So, learners are unable to another point.</p> <p>Learners are unable to finish the paper within, uh, allocated time because Accounting, uh, is allocated only two hours per paper. But this is not the same in other content subject. So, compete another point competent. Teachers move to look for greener ass. So, another point, um, uh, another point that our department is also contributing to this. A problem because treatment of other content subject is different from Accounting subject in the form of duration of the paper allocated to the subject. I have already stated that Accounting is allocated only two hours, eh?</p> <p>Um, and as a result, this has resulted in learners living accounting for. Subject because they fail to finish the paper in time. Okay. So, to give the practical example, Math and Math Literacy are both allocated three hours per paper, which is not the case in account the majority of schools. Mm-hmm., that got a very low enrolment in Accounting and it's dying gradually.</p>	<p>114</p> <p>115</p> <p>116</p>
SA4	That is like already indicated that our learners, because they're not getting support from parents that just take their brothers already. They really like Accounting or their little person. If they had their brothers talking about negative thing about Accounting, they can't take it cool.	117
SA5	Not answered	
SA6	The system is playing us on the negative. Accounting is an option from Grade 9 to 10. Since we have small numbers, it becomes a challenge again on post-t establishment. A small group does not warranty a post and eventually our teachers are posted to primary school.	118
SA?	<p>Because if you look at the reasons they give, yes, some schools are underperforming for quite a while, but those schools have very, very few learners as well. So, in fact, having three or four learners there and they underperform yeah, I will also then discontinue the subject but then you find other schools where they have many learners one school in our district had 35 Grade 10 and 45 Grade 11, for example and suddenly no Grade 12 anymore then suddenly they have no Accounting at all.</p> <p>And you ask yourself what happened to those Grade 10 accounting, Grade 11 Accounting. And suddenly in that next year, there's no Accounting at school at all. And then you ask yourself, why is it that they decided to take away the subject for all those learners, so and then when you ask directly, you ask the educators, why did the school discontinue Accounting? They also won't know. Because in some cases when the educator is not at school, the school discontinued the subject, which is not right. That is what happened in some schools, so they are no quite clear reasons.</p>	<p>119</p> <p>120</p>

Researcher	Question 8: What do you think can be done to retain Accounting as a subject area in schools?	128
SA 1	<p>One is to encourage peer teaching as Accounting teachers.</p> <p>Number two is to make sure that we package Accounting content in terms of their sub, some in terms of their subtopics, where educators are supposed to be risk.</p>	129
	<p>In terms of those different topics, teachers, they're supposed to sit down as a group and teach each other and being assisted by subject advisors in order to master those topics so that they, so that we can try to divide our subject. And another thing is that basically as a. We must be able to identify challenging topics, and we get a way of dealing with them so that we try to, to make sure that we have two days for that particular topic, and we are going to teach three or five days, or four days in a week.</p>	130
	<p>After that, we meet again. In a way, in a day we do the same topic we going. This us and they master even our subject.</p> <p>It is not good for us as schools for our, even for our schools to phase out Accounting, because Accounting is where we encourage learners in terms of business, where we try to encourage our learner.</p>	131
	<p>To make sure that our financial institutions and our country, in terms of our economy, so that we can be able to recover economy if we make sure that Accounting is being taught properly, so that even the finances must be well powered. But in other ways I may say that schools are not encouraged, we should discourage it fully to face this subject.</p>	132
SA2	<p>In terms of those different topics, teachers, they're supposed to sit down as a group and teach each other and being assisted by subject advisors in order to master those topics so that they, so that we can try to divide our subject. And another thing is that basically as a subject advisor. We must be able to identify challenging topics, and we get a way of dealing with them so that we try to, to make sure that we have two days for that particular topic, and we are going to teach three or five days, or four days in a week. We should discourage it fully to face this subject. They must reintroduce Accounting.</p>	133
	<p>Um, so that Accounting may not be phased out by schools in our province. I think the province, they should. Come with a way to force, not necessarily to force, to encourage those school have got algorithm to face it out, to motivate them. I don't know how, but they should come a way. Teachers, the schools, the manager.</p>	134
	<p>So how important if with that data accounting, it's more or less the same with math and science. It's like it's a stress Accounting because it feels, it affects the performance. Where is it more important to the economy of our countries entitlement itself. Go down the schools and try to talk to the, OR workshop the principal. And also, teachers must make planners aware of the different career opportunities as you.</p>	135

	<p>They already, if it's possible, they must reintroduce Accounting and face out this, I can see where the is going compared to the Accounting. To be honest, yesterday they were worried they was doing sized. I got another school there, county, the biggest school in pi. I was told the principal late hours here you don't the, the teacher doesn't want to teach that.</p>	136
SA3	<p>So, we're saying enough is enough. Now this subject must be retained by schools. So, what do you think should be done as a subject advisor?</p> <p>Yeah, point number. Accounting should be on of the subject starting from Grade 10. It it must be ii must be starting from Grade 10. Second point, it must be rated in the same basket as signs in ii. It must be added in the.</p> <p>Mm-hmm. So, a set point modern study material must be provided to learners. Modern study material must be provided to.</p> <p>When you say modern study materials, what do you mean? Uh,</p> <p>I mean the, uh, study material that can access. The our, um, that can access those previous question peoples different previous question peoples, uh, this can help a, our learners to, uh, to be familiar with a different problem in our subject.</p> <p>Okay. Uh, point number four, universities must also adopt schools offering account subject. I 1,1 think this, this point, you must note this point. Okay. But anyway, universities must adopt schools offering account subject in which way? Uh, so, uh, maybe you, uh, uh, the universities like, uh, uh, of end, uh, you must adopt schools that are doing the offering account.</p> <p>You, uh, visit those calls at the beginning of the year, then you.</p> <p>Uh, support them by giving them awards. This, this, this can, you can support them in various ways. This can help a lot. You can also, uh, support them in such a way that you give them guidance</p> <p>on, uh, in the field of, uh, careers that are relevant to account. You can, uh, support them in many ways as universities. I think, uh, the adoption of school by university can help a lot.</p> <p>Okay. Point number five. The Department of Education TC must, uh, provide support and employ more accountants in their</p> <p>system. To assist in, in our schools. Um, I, I think, uh, these are the only way that can, uh, help to revive our subject. Mm, I heard you saying that the, the department should employ more accountants. They, they must employ accountants. Accountants can, um, uh, structure, they can restructure, study guides that are more relevant, uh, to our, to our cu. I mean, I think this can help, this can help to, uh, revive our, our subject. This Accountant can also channel our, our learners in the, uh, field, our learners in the field of chat Accounting. So are you saying if this, uh, issue of employing the, the accountants will</p> <p>assist for schools to maintain the subject? Yeah, it can, it can help a lot because those people, they are more knowledgeable.</p>	<p>137</p> <p>138</p> <p>139</p> <p>140</p> <p>141</p> <p>142</p> <p>143</p>

	<p>They can say a. It. I mean, they can support our learners. They can show our learners current, various careers that are more relevant to our subject. Okay. They can help our learners in and in many ways. In many ways. Okay, so, um, Um, apart from everything that we have been discussing about those questions that you were trying to answer mm-hmm.</p>	144
	<p>Uh, giving us a clue on what is happening when it comes to the facing out of the subject in the province. Mm-hmm.. So is the, something else or anything else that you want to see with regard to this issue, as is just not only a district, uh, issue, but it is a provisional and national issue. So, what, what else can you see with regard to the a Don't forget that you are subject advisor and when schools are facing at the subject, you might also be affected.</p>	145
	<p>Already, Now the teachers learners are affected because I understand that those learners that are in rural areas already, they're disadvantaged, and it means that even the teachers also now the most of them are redundant. Are you not also afraid? What else can you see as the subject advisor? Okay. Uh, the first, my first contribution, I, uh, I'm.</p>	146
	<p>To the Department of Education to, uh, place our subject in the same basket as Science and Maths. That, that is my, that, that, that one is my appeal. The department must place our subject in the same basket as Maths and Science. Um, then a second point, um, principles and second managers. Yeah, they must stop</p>	147
SA4	Not answered	
SA5	Not answered	
SA6	<p>We encourage the current teachers to perform better and during the career guidance we invite all teachers from all schools whether the school is offering Accounting or not. The biggest challenge we have is of our leaders, the circuit managers in particular are doing the opposite by discouraging Accounting because of this accountability thing they do with HODs. But we invite companies to come and motivate our learners.</p>	148
SA?	<p>What I'm saying is we need to make sure we have a new person that's going to teach that subject because we cannot go this same road as what really led to underperformance. That's very important for me, but qualification wise, most I think all of them are qualified accounting educators... So, it means Accounting teachers need some professional development courses or Something that we need to do for them to improve teaching methods.</p> <p>For you, in your GET, in those specific schools. Now, you need to separate Accounting and Economics, entrepreneurship in the GET Phase now. So that educator can lay the foundation properly for the subject now. And then also equal attention must be given to Grade 11 learners. I'm telling mv educators I'm</p>	149 150

	<p>showing them 'you see, imagine if you work as hard in Grade, 10 and 11, that when you're working in Grade 12, when those great kids get to Grade, 12, it will be a walk in the park, you'll just polish those learners because then the foundation is there because many topics are repeated in Grade.</p> <p>I've been having higher emphasis on Grade 10 and 11 so that I can make sure that those learners are taught very good in ten and eleven so that that will make our learners perform and also other learners will see that these learners are doing well and they will also understand that they might also take this subject.</p> <p>We shouldn't be blinded by Mathematics and Accounting or maths lit and accounting. We should treat Accounting as a subject on its own and if learners are taught full foundation of fundamentals and they are having good foundation, they will always be performing in accounting. Always, but then you should not neglect Grade 10 and 11.</p>	<p>151</p> <p>152</p>
SA8	<p>It is not too late to restore accounting and commerce in schools.</p> <ul style="list-style-type: none"> • Organize-career day-include commercial subject. <p>Menu-Science-Priority</p> <ul style="list-style-type: none"> • Fight and Dismantle the mentality that Science is better than Commerce. All subjects are equal, and South Africa needs more financial manager. • Get to class-teach and motivate • Relationships- tempers with effective teaching • A need for continuous workshops and training • School career days for EMS at the school & community level-no school. [Learners are only exposed to career days mostly for Science. • Accounting and EMS Olympiads and competitions. • Promote school market day. 	153
SA9	<ul style="list-style-type: none"> • Effort is required to attend to all grades and not only to give Grade 12-more attention than other classes. • Since many Ems teachers are not qualified to teach commercial, hire Accounting teachers, to teach Accounting parts that in many occasions are left unattended. • Introduction of Ems-microwaving Business Studies, Economics and Accounting, should stop; and Ems be demerged. 	154
SA10	<p>The situation can be addressed by employing qualified Accounting teachers to teach EMS in Grade Eight and Nine. The problem started when commerce subjects were merged into EMS. I believe we need to go back, and demerge Accounting, Business Studies and Economics from EMS. I believe things will be better. Learners will receive adequate basis for each of the EMS subject when they are stand-alone. Accounting is found to be the most ignored section by EMS teachers. Learners go to Grade 10 without the basics of Accounting that they should have learnt in Grade 8 and 9.</p>	155

	<p>Private schools have already started, where accounting is taught as stand-alone.</p> <p>Start putting learners in grade 9 for them to go and choose for Accounting. This needs a career awareness to the Grade 9 learners. And we need to initiate competitions- EMS Olympiad and Accounting and Market days. To promote awareness and the importance of EMS in society and commerce.</p> <p>Plan for awareness presentations during Principals meetings about the importance of Accounting and EMS in society and commerce, and that Accounting should be taught by qualified accounting teacher.</p> <p>Organise school visits with purpose to encourage the teaching of EMS and learners to choose EMS related careers. Promote humanism and ubuntu pedagogy that encourage teaching with compassion, and promoting inclusivity, collectivism and cultural and indigenous knowledge.</p>	<p>156</p> <p>157</p>
--	--	-----------------------

APPENDIX L: VERBATIM INFORMATION FOR PRINCIPALS OF SCHOOLS THAT HAVE PHASED OUT ACCOUNTING

	QUESTIONS	LINE NO
Researcher	1: Why have you phased out Accounting as a subject area?	158
P1	<p>Yeah, what we have actually discovered was that Accounting as a subject, it was not perform in the past. And in essence, that might mean maybe the subject educator was not committed enough in getting those learners to perform well.</p> <p>The other thing I discovered was that the enrolment of those learners.</p> <p>in the FET, then of course. It was just becoming lesser and lesser. I remember in 2020, which was the last year in which Accounting was phased out, it was only even five learners in Grade 12. And when having five learners in Grade 12, you check in Grade 10, you find that there are no more learners.</p> <p>Having no learners in Grade 10 meant that the educator was not mobilizing learners for the school. Hence, learners were not developing any interest in the subject. So, in 2021, obviously, we had no learners in grade 10, and that is why the subject was totally faced out.. Thank you.</p>	159 160 161
P2	<p>According to me, it was not phased out. It has phased out itself because it starts by having one Learner in grade ten. But when they go to grid twelve and that very few lens remain, we found that three or four leaners remain there. So seemingly the interest of learners is the one which has costed.</p>	162
P3	<p>Just because I was having a number of problems in terms of results. So, the results were not good for the past four years. And then we decided to face Accounting out, and then then in the place of it, we out tourism. That is how we did.</p>	163
P4	<p>As the principal in 2016, when learners from grade nine were supposed to choose the subjects in Grade 10, we didn't have any learner. Who was interested in doing the commercial stream? A reason being at school we are having three streams, many in Science, many in general. But in the commercial stream they were fuelling us. The problem might be when the stream was introduced even though I was not absent, but through the records I could see that. The stream was introduced in 2010, but when checking in 2010, only Business Studies and Economics were introduced. No Accounting.</p> <p>No, no, the, the, the in 2010 there was a new principal. But it shows that when the principal arrived, had an interest of introduced commercials. The unfortunate part he didn't have an educator for</p>	164 165

Accounting. Then that the stream was introduced in Business Studies as well as in Economics, and when checking the educators who were teaching the subjects were not measured in business, were not measured in Economics. One was measured in same as in business that is another one was measured in same as in History then in in 2011 then they appointed ADH with Accounting as well as business is then that in Grade 11 they had. The subject Accounting in Grade 11. But according to the history they introduced Business and Economics in 2010 without Accounting

And then when learners were proceeding to the next grade in 2011, they had an opportunity of having an Accounting educator is when Accounting started in Grade 11 then they moved like that but when checking the number of learners here. And they were 4-6 to me. I can say it was not well introduced. Yes, lack of background then let us lost an interest because if you start something and let us are not performing then you cannot market it very well. But it went like that in 2016.

166

In Grade Nine we were having 99 learners, 9 learners. Then for having 9 learners all of them passed Accounting. Then all of them passed Accounting. But the very same year in 2016 is where we had a challenge. We had a challenge of not having learners because when the DH. I was going to the class. We know that usually after passing Grade 9 we call the parents and then we target learners who can proceed with a commercial St. some with the general, some with the Science. Many learners went to the Science learners and then some of the learners went to the general. We didn't have any learner for Accounting.

167

What we did, we invited the parents to come and share the importance of having the subject at school, but because of the number of learners that the school had four, three to 17, whatever. But let the performance of the subject, the stream itself is when. The school performed in 2016 where we had nine but sometimes we had four. When checking the records they didn't do well. So, lack of motivation and level of the educators for this subject I, I, I is the key, is the key.

168

Problem that that was the problem because when you start thing you must start it with the relevant resources. That is why after phasing out this commercial stream then it happened that I took a decision by saying let me keep the DH4 for commercial stream so that we restart this subject again. Then the unfortunate part last year we we won that this. When we were supposed to start it, we couldn't have we had. Remember we are having the DH still here with Accounting and Business but we don't have economics, economics teacher.

169

	<p>Then due to R&R it happened that and then the approval of the, the educator with saving also Accounting and Economics and then it can be relate then those learners. Lost an interest, lost an interest of continue because if we are having learners in the classroom now they want to do this dream and then we don't have another educator we can offer that any subject here then they lost an interest but the feeling the question is saying.</p>	170
	<p>Yes. The main aim here is to ensure that we have this commerce, we have this Science, so that these learners can be able to meet the fourth industrial revolution. That is why this year I said, even though the teacher arrived very late with Accounting economics, that is why I allocated him EMS in Grade Nine, so that the teacher will start motivating those learners. He's sharing the subject with the D.H. Then they started motivating the learners, and learners are doing very well. Definitely now we are having more than 30 learners who are interested in studying the subject next year because we are having the relevant resources. Now they are interested with EMS. Even the performance for term one is good. Okay, I see. So, we are winning their interest now. So, I think for next year, we'll be having minor problems. But for this commerce, definitely want to introduce it because the teacher is here for Accounting and Economics. The DH is here for accounting and business. I think for a start, we are well balanced.</p>	171 172
P5	<p>No, they never informed me about it. But when I checked, I tried to get the results of the school the past 10 years, no, they were not doing well in commercial subjects. Maybe it might be the reason. Because if you find eight learners, only two pass, then it shows some something is wrong.</p>	173
P6	<p>And then it was working for us. But then as time goes on, the biggest challenge we had, it was issue of numbers. We are a very big school, comparatively speaking. Now you find that in one class, you've got five learners in Accounting. In other class, you've got 75 or 78 learners in medicine and Physical Science of the same grade. So it was challenging in terms of the resources. Then that was the main aim of facing it out. Because from where I come from, I used to work in housing. That's where I saw this dream that passed Accounting, Physical Science, and Maths. And when I came this side, I introduced it. But the numbers could not.</p> <p>So, this thing of relaxation, saying, Okay, as long as we did math well and then we've got English, then we can handle accounting. I think it has also contributed because I remember this boy, the last one who ran for my Accounting and went to Joe's wife. He is in UCT now. From Grade 10, he told me, What's the point, sir? Because even if I did not do your Accounting, I can still do the accounting. I was very sad. But I only learned later on that his dad is a geographic teacher.</p>	174 175

P6	No, but I think the second was informed because the decision was taken while I was not yet in charge. But then it was moving face by face. In our case, it was all commercial subjects. And then we were left with Accounting only because we tried to pay Accounting with Maths and Physical Science.	187
P7	Yeah. Normally, the department itself used to conduct some research. Before they prepare question papers, they would like to know if all your subjects are still there. Then if I say that we are no longer Accounting, then they cannot deliver a question to us too much code. But we inform the second manager that we are no longer having Accounting here. That is what we did.	188
P8	The department was informed, but not formally told.	189
	Yes, the department know that we have phased it out.	190
P10	I have informed them, they know that we have phased the subject Out	191
Researcher	Question 3: Did you involve SGB members when phasing out of Accounting as a subject area?	192
P1	Yes, I did inform them because my intention as the principal was to have many learners in general. That was after I checked that Accounting was one of the subjects which had more weight. And without having Accounting in the school, forced the very same educators who were teaching the subject to be in excess. They were to be revert to the other school. And even now they are still in excess. It is just that they cannot be absorbed in any way because the very same subject is not learned in other schools.	193
P2	No. I have a problem when you say that we face it out, it's a matter of there are no learners, there were no lenders, we're choosing it and you cannot put that issue. Did the management face it out? There were no Learners, there were no learners at all.	194
P3	Subject area? Yes, we informed them that now we are having a 'Challenge. As long as we are having a challenge, temporarily so, we want to raise this Accounting. And then as time goes on, then we can reinstate it. But the SGB allow us to do that because they realized that it will be good for the school because at the end of the day, we need something which is moving, not something which is not moving.	195

P8	Parents were told after it has been phased out, but this was not done formally in a meeting, we just told them we are no longer teaching the subject.	203
pg	The parents were not informed, they find out from their children that the subject is no longer offered	204
P10	We have informed the parents, and they were not happy about the phasing out of the subject	205
Researcher	Question 4: What role did teachers unions play in phasing out of Accounting as a subject area?	206
P1	No, they didn't. They didn't. I remember at times, many times, not once, when we meet as staff, I used to encourage the sites toward, as they leave, and good enough is that all the educators in this school belong to one union. So I used to encourage them that for these learners who are in grade nine, before the end of the year, because we've got EMS there, just motivate those learners to develop interest in the subject so that when they go to Grade 10, they will be able to have this wide choice when it comes to subject selection, the general subject fields, the medicine sciences, and the commercial subjects. But then the union did not do anything about that. Hence the demise of the subject. Okav.	207
P2	The school, at the school level, we have both to all the teacher unions represented in our institution. The SADTU is there. So, all these problems which we are experiencing of learners who are of a subject where we don't have learners, they were there maybe to be formally sold to them, but they were there and they saw the situation.	208
P3	The role which played by... Actually, the role which has been played by the Union, the Union also accept what we did. Because most of the time, they don't just say, we don't need that, we need this. No. They only allow what we come with. As long as we come with something else, then they will also follow suit.	209
P4	In facing out the subject? Yes. As the principal, the union is supporting this vision of having the commercial stream. But what I got when I arrived here, they were complaining about this small number of learners. You find that learners are only four. So they were complaining about that. But they also show an interest of having this. Even this year, I was communicating with them. They have the interest that we can have this subject. But the role that they're playing is they are supporting party. They are supporting, but by then, they were complaining about the number of learners that we are leaving for, for why this number of learners?	210
P5	I never asked them. I'm not sure.	211
P6	I'm still sitting with that problem even now. I'm still sitting with that	212

	<p>problem even now. It created division. Created division because to people who were teaching the subject, they saw that as a personal attack. And then we started to have them and us. We see that situation where there is them and us. That it was created. Even now, you are professionals, I'll tell you the truth. I am still sitting with that problem.</p> <p>Our school is not performing well right now. And one of the reasons is because of the collision, the trashes. And then on the peak of those trashes, our subjects were once faced out. And then at some point, they tried to involve the Union, but at that time, they were already on a fighting mode. But we tried our best to explain ourselves as to what is happening. The last such meeting happened last year. That's where I think we managed to cool up the situation. And we are lucky because we are favoured by the numbers. We are not compelled to delay their teachers additional. The only person who was unfortunately, they did let additional as a result of this was the departmental head for.</p> <p>Because you can understand the duty there is not only to teach, it's also to manage. With other teachers, they will teach EMS and any other subject that they think they can handle. It's an opportunity for self-development or self-reinvent. But with the departmental head, it was difficult because this person is supposed to be a subject specialist. So, if you give the person subjects that is not special in.</p>	213
Principal 7	<p>Unfortunately, I don't remember any time where teachers union were directly involved in this matter because members of the teachers' union are teachers like ourselves. Then if they see dying, they didn't do anything so far. So far, let me just say that we have two unions here, but I don't remember them engaging us as to why is Accounting dying. They just observed. Maybe they saw that, okay, they couldn't help, then they accepted it. We never were never held accountable to them with regard to that. But they just observed and accepted it as it is.</p> <p>No, I never remember them saying, having any say in any subject. Or maybe because the only subject that died here that was cool is Accounting. Other subjects are still kicking. Maybe that is why I'm saying that now the they never said anything, and we never had another subject, one which you can see. With this one, they said</p>	215
	<p>everything. They never said anything with accounting, and accounting was the only subject that died here at our school.</p>	216
P8	<p>Union members did not do anything about it, they agreed that it should be phased out as learners were few.</p>	217
P9	<p>The union did not like the idea as the teacher who was teaching the subject was redeployed to another school.</p>	218
P10	<p>Teacher union did not do anything, they had accepted that the subject be phased out as the subject was not performing well.</p>	219
Researcher	<p>What was the perception of the Accounting teachers when their subject was phased out?</p>	220

P1	<p>They did not care. Let me just be honest. They did not care. They did not care in the sense that I had one educator for Accounting and one for BSTD and Economics, the commercial subjects as well. And because these educators were always in access, I even brought one educator. In fact, recommending one educator to another school, which is doing Accounting, to go and assist them. But for now, the educator is back. I thought that if this educator has seen that, hey, if Accounting, if these commercial subjects are no longer in existence, then I might go away. They will do something to protect their job. But nevertheless, they don't care about it.</p>	221
P2	<p>To me it demoralize him or because see, you are giving skills. They are not Leonard to be taught. They learn the problem. I have skills to teach Accounting, but they are not Lennon, they are not learners to be taught demotivate a lot the skills are there, but they're not enough.</p>	222
P3	<p>Yeah, the mood was not good, but the teacher allow it because... As I indicated, the reason why, because there was a lot of high failure rate. Then that is why we decided to do that. The mood was not that much good, but because of that, they allow it to happen.</p>	223
P4	<p>The DH, who is the subject teacher, was so disappointed. And I was so disappointed as the principal. But when calling the other educators who were offering Economics and Business Studies and the whole stuff, we had a challenge again, I say, because as I mentioned earlier that they did not specialize in those subjects, but they were just allocated those subjects for the start. So, the two educators didn't worry because they don't know the subject.</p> <p>Teacher was the most person together with the office. They been worried about the situation. But we said, no, as teachers will be going out, because we once tried an R&R so that we can have teachers who can assist for these learners. But we had some conflict here and there with the Union reps by saying, you cannot take teachers out for the sake of introducing something else. But for me, it's the principal, I think the performance is the key. Because if learners were doing well.</p> <p>Disadvantage. The teacher, who is good, because the teacher comes from the school, which is perfect me even right now. Then when I look at the profile of the teacher, the teacher is good. But due to the background that she started teaching them in Grade 11, while learners in Grade 10 did not do Accounting. So maybe that content gave disadvantaged the learners, and the teacher did not perform very well. And when they were going to Grade 12, so the same thing will happen to the learners. And then in the first start, in Grade 12, they did not make it. Because if you introduce the subject and the subject is not performing well, definitely number of learners cannot increase. Will remain the same until the subject performs.</p>	224 225 226

	So, for me, when I check, why did learners show an interest, not show an interest in the subject? That is how this that the subject has been introduced at school. Because you cannot introduce the subject because initially it shows that it was business and economics with other subs with the general stream. Yes. Yeah, because Malta was heavy in the science and general. Then in the general stream, Business and Economics were introduced.	227
P5	Say the Accounting teacher was not concerned about the phasing out of.	228
P6	Not answered	
P7	You see, my Accounting teacher fought fiercely for this, and we tried to help as we could. But she saw her beloved subject dying in her hand. Then sometimes she ended up failing to convince us that she would give us result. Because if we give her a chance, that sometimes we contiatise her that you are teaching only five subjects, make sure that you give us result. But maybe the level of difficulty or the challenge is that she was facing in the classroom were known by her, then that is why at last she accepted that no, I failed. Then she just accepted that. And then the subject died because she failed to accept learners into the subject. Then if learners are no longer enrolling, then she failed, the subject died.	229
P8	The teacher was not happy at all, this caused some divisions to staff members as some could not understand why the subject is being phased out.	230
P9	The teacher had nothing to say she knew that the subject was not performing well	231
P10	With us the teacher, you could see that he is angry as he didn't want to go and work at another school.	232
Researcher	What do you think can be done to reinstate Accounting as subject area in your school?	233
P1	Yeah. Of which may be just to add on that one. But this one is not about accounting in particular. It's about Agricultural Science. That subject is one of the subjects which is performing very well in curriculum. Hence, it was having less learners in the lower grades. What I did last year was to work with the departmental heads to check learners who are doing well in Technology, Natural Sciences, and Mathematics. Those learners were therefore encouraged that when they go to Grade 10, they should go and choose Life Sciences, Mathematics, Physical Science, Agricultural Science, and Geography. We were just trying to streamline science subjects of which maybe if we can also do the same using the influence of departmental ads, talking to the learners and involving parents as such, maybe the subject Accounting can do it.	234 235
P2	Yeah, this thing does not only start in Grade Ten, it starts way back in Grade Eight and that the performance is not that much satisfactory fact that when they go to Greek Ten they see the subject as that not no one want to be one, that's the other cause of the	236

	<p>degrees. And also when they look outside again, you find londers are coming back from university with those commercial degrees and not employed might be that can be their other course. There are a lot of teachers outside who have qualified teach white commercial students. Not only teachers become Accounting and they like coming from even b e i n g with those commercial subjects, like for instance all those subject from this FET then they are not getting jobs.</p> <p>Maybe that can be the other factor. So, we have if not at the school, we don't have a problem as long as the factor is the kids, the lens itself, and also the issue of human resource. You see, when I arrived there was only about eight learners for doing accounting. But you look at subject like Geography, by then it was almost more than 50 learners doing Geography, the human resource, the imbalance reserve, not saying we're not ready to teach few learners, we have to save.</p>	237
P3	<p>Yeah, the intervention has been done a number of years. But every year when we come in the beginning of the year, then the same thing happened. Every year we make an intervention because even the department were supporting us. But at the end of the year, then the results become the same. So that is why we decided to remove it temporarily. But immediately we can get the relevant or the correct educator, then that can be reinstated.</p> <p>Yeah, we decided to change some of the things because these people, they were doing Economics, Business, and Accounting, and they were not having what you call the Physical Science. If they can mix this Accounting with Physical Science, it can give us the results. Because I found it to a certain principle where they mix this Accounting with Physical Science, then it make results.</p> <p>The only thing I can say, immediately all these things can happen correctly. Then we can reinstate it. We can bring this accounting back and then continue with it. As long as math is there and any physical science is there, then Accounting can also be added there. Then it can continue in that wav.</p>	238 239
P4	<p>It's only the support. In the first place, as I indicated, I used the opportunity last year for two educators who were going for pension. And I communicated with all the stakeholders, even the STP, that I want to introduce Accounting at school. Now I'm having the D. H. Here, we're saving accounting and business. And then I want to have another educator who can have Accounting and Economics. Making sure that if I've got two educators at school, definitely we'll study it. Then we wanted to study it this year. Unfortunately, the teacher came here late February. Remember, we opened on the tow. The teacher came late February. Then even though we had few learners, there were about six, those learners, to start the subject. Then when the teacher arrived, then we saw it now. We did not market it very well.</p>	240

	<p>Let the teacher be here.</p> <p>And then so that together with the teacher and the SGB and the parents. And in every parent's meeting, I talk about this. Even when I was doing accountability session yesterday to the parents, I was even showing them that look at the performance of EMS. The new educator who is here and the DH are excelling in the performance of the schooling in this.</p>	241
	<p>Now, for now, learners are showing more interest. They communicate with the educator. They are always with the educator. I know that I've already won that. And then the parents agree. The SGB, we are on the same mind as well as the school as a whole. Now we have this feeling that next year come, we are going to introduce Accounting again. So, the second manager is supporting us. The district director is supporting us because on my post establishment, I wanted an educator for Life Sciences, as well as in spirit.</p> <p>Then I started to say, No, if there's an additional educator from another school who is in the circuit, when I was taking that list, I could see that there is a young educator here who is additional from another school in our circuit. Now, let me go and talk to the SOP. Then I can meet and meet immediately. And then they agreed with me. And then the circuit manager approved, the district approved is where we are having this educator. And the educator is doing well. And learners are more motivated. So next year, 2024, we'll start with Accounting.</p>	242 243
P5	<p>Because even in my plans, at least this year now, the school, the enrolment has gone up. We're thinking if we got some... When I calculated the enrolment, maybe next year they might get three or four post. One of the posts was intending to look for a commercial subject. So that if you get one Accounting Economics or Business, then you start it in 10. Then you will come back. Ow, what.</p> <p>Now, first is to get the post and get the HOD. Because you cannot just get and just say, I'm introducing commercial subject. Why we don't affect it? Who's going to teach the subject at the school? That is the first point, you see. So if you get the post, you recruit then the commercial educator. Now you introduce the subject. Okay.</p>	244 245
P6	Not answered	
P7	<p>It doesn't have to start with the school, but somewhere we need to be convinced by somebody or maybe some structures. For example, the CA can come here and maybe workshop our teachers to assure them that, okay, this is the simplest way to teach Accounting, or this is the modern way to take account, things like that. But I think something has to be done with the teacher to prepare the teacher so that they can give us results. Because since learning, somebody may believe that Accounting has been difficult not only to learners, but even to teachers. That is what I think.</p>	246

	<p>That even maybe teachers were having challenges. That is why they couldn't succeed in maybe teaching learners. But if maybe it starts from somewhere, maybe from the department, then they convince people that, Okay, now we have restructured, now we have got a better way. Maybe it can, in one way or another, upset people into it. That is why I'm saying that if maybe we can have the curriculum advisors coming down to schools, hold meetings with maybe the subject teachers, trying to advise them, trying to guide them, trying to show them direction, showing them how best they can teach you, maybe how best they can prepare learners for examination, maybe teachers can regain their strength and we are here to support.</p>	247
PB	<p>Accounting teachers must be trained content for them to produce good results, which will attract some other learners to study for the Subject.</p>	248
pg	<p>Learners in these areas should be motivating as they believe that if they do Maths and Science Subjects, they can work at the mines.</p>	249
P10	<p>Our learners should be encouraged from Grade 8 and 9 for them to understand Accounting at the early stage and be motivated when teaching them EMS.</p>	250

APPENDIX M: VERBATIM INFORMATION FOR ACCOUNTING TEACHER /HOD

	QUESTIONS	LINE NO
Researcher	Question 1: Why did the school phase out Accounting as a subject area?	251
T1	<p>According to me, it was not phased out. It has phased out itself because it starts by having one learners in grade ten. But when they go to grade twelve and that very few learners remain. We found that three or four learners remaining there.</p> <p>So seemingly the interest of Learners is the one which has costed. Do I have to respond in English or can I... In English. I think the problem is that our learners, they are afraid to do Maths because I think... Sometimes they think going to the commerce field is a way of moving away from Maths. They don't want to do Accounting and Mathematics. Because they do not want to go to the general group of History and Geography.</p> <p>They only think Accounting is where they can go. They can hide. In other words, they run to Accounting because they're afraid of doing Physical Science and Maths. And that is not how it should have been. And also I think it's because we are not guiding them in life. They are not getting guidance because they don't know what are the... Things like, let's say, what am I going to do after studying this Accounting? What am I going to do? Where am I going to work? Because I still remember, I think it's last year, a learner from Grade Nine, when they come to Grade 10, we let them choose. Are you going to do Accounting, Physical Science.</p> <p>Then the learner came to me and said, they want us to choose. Yeah, the school has faced this subject as a learning area because the lenders will not pay for me and most of the lenders, they are taking it as a difficult subject that they will not pass. It's not an easy pass as subject. So, at the end of the day, the learners ran away from this subject and opt other subjects. And then in 2018, we were only having 5 learners in Grade 12, whereby those learners were not, they didn't perform very well.</p> <p>We got something less than 50% as well. And then then the 8:19 because of this the interest we can we could see that the lenders are losing interest gradually and gradually we break for the subject to is we broke for the subject to be introduced in Grade 10 and then as times goes on and the other thing there is the other reason.</p> <p>We introduced it in Grade 10 whereby only 8 learners registered for the subject 8 and on this the 8 learners. The percentage that we got at the end of the year, it was less than 50 as well. So, we could see it is not, it's not working for us.</p>	<p>252</p> <p>253</p> <p>254</p> <p>255</p> <p>256</p>
	at the end of the year, it was less than 50 as well. So, we could see it is not, it's not working for us.	257

T8	The teacher who was teaching them is not trained to teach the subject, she has Business Studies and Economics	266
T9	Learners were few and they were not performing well,	267
T10	The teacher teaching the subject was not performing well in the subject, that is the reason we phased it out.	268
Researcher	Question 2: As an Accounting teacher, how did you feel when Accounting was phased out?	269
T1	<p>We accepted it because sometimes we have this problem of there are learners from other schools, the way in which the curriculum is made.</p> <p>You find that in other schools, learners can do Physical Science and Accounting. In other schools, we do not have that curriculum. But then when there are learners who want to do Physical Science and Accounting, a learner can just come and say, But then if we do not have that structure, we don't just allow him to do it.</p> <p>And maybe we also do not take it into consideration, but maybe next time, if we do it this way, it will be a way that will help us. Because if, say, year one, some learners come and give that suggestion, we ignore it. Year two, others come, we ignore it. Somehow or times that you're going to want an idea, or maybe this will help. And then now, they're going to treat, how will the advantage reach how will the woman to go through some. But now, they're getting distinctions. You have physical consult, you have an account to go, Okay, you can do BCOM, you can do those...</p> <p>Yeah, it's, it's, it's it was like, yeah, it is really paining because you can see that now what kind of nation are we going to have? Like the nation without people, the accountants. Because you know, for banks to run, for institute for financial institutions or for the country finances to run, they need these people. But now it is above our control.</p>	<p>270</p> <p>271</p> <p>272</p> <p>273</p> <p>274</p>
T2	<p>Yeah in in, in, in in. In some instances we were having we used to invite those people who are working like accountants, those who are working in their banks and they I think I still remember one time whereby. We have invited a, what do you call a CA chattered accountant officer. Yeah, yeah, Mara, you know, with our learners.</p> <p>Yeah, it didn't work. Yeah, it's, it's, it's it was like, yeah, it is really painful because you can see that now what kind of of nation are we going to have? Like the nation without people, the accountants. Because you know, for banks to run, for institute for financial institutions or for the country finances to run, they need these people. But now it is above our control. The teacher so demoralized and like. She is indeed demoralized, and she likes the subject. She likes the subject like nobody's business but the that is it.</p>	<p>275</p> <p>276</p>
T3	In our school, it was because learners were not passing. They were failing. That is why they were not interested in taking Accounting.	277

	<p>That's why we failed it out because we can find in Grade 12, there were only two learners in grade 12 who were doing Accounting, Business, and Economics. Maybe in grade 10, only eight learners in Grade 11, from eight to pass to Grade 11. And the teacher was to teach only two learners in Grade 11, which was nonsense.</p> <p>That's why we failed it out because learners were not interested. In Grade 10, we were having only 12 learners by then. And only three passed to grade 11. Was the thing. A teacher can't teach only three. If you have only three learners in Grade 11, no, it was a disaster because they were not passing. We accepted it because sometimes we have this problem of there are learners from other schools, the way in which the curriculum is made.</p> <p>You find that in other schools, learners can do Physical Science and Accounting. In other schools, we do not have that curriculum. But then when there are learners who want to do physical science and Accounting, a learner can just come and say, But then if we do not have that structure, we don't just allow him to do it. And maybe we also do not take it into consideration, but maybe next time, if we do it this way, it will be a way that will help us. Because if, say, year one, some learners come and give that suggestion, we ignore it. Year two, others come, we ignore it.</p>	278
		279
T4	It's a way that you no longer teaching the subject. Yeah, it's a way. Okay. Looking at, uh, that the school has already faced out the subject, when you look at the attitude of the teach, of the, the principal or yourself as the teachers and these learners.	280
T5	That you're going to lose the job.. I'm gonna lose the job. Maybe I'm going do to teach another school. Okay, then. That you're going to lose the job.. I'm gonna lose the job. Maybe I'm going do to teach another school. Okay, then. Ma'am, by the time when the school plans was planning to face out the subject, what was the attitude of the principal? Towards the subject was the principal having the negative attitude or positive attitude towards the, the subject?	281
	The principal want only Physical Science and Mathematics in our school. So that is why most of the learners study, uh, Maths and Physical Science in mv school.	282
T6	I just felt, for me, I can say it was a relief because also learners seemed to say, Thanks, this subject was a bit difficult for us. They said, Okay, we'll try this one. I was relieved because we've been underperforming for so many years. And Accounting is one of those subjects which led us not to perform. Okay.	283
T7	I was like no. I will be unemployed. My subject is being faced out here.	284
TS	And then the other issue, then it's this thing of I was not happy with our commerce subject, the one who is in the HOD for commerce, was not in good terms.	285
T9	Did not answer	

Researcher	Question 3: What do you think can be done to reinstate Accounting as subject area in your school?	286
Teacher 1	<p>I think... When we say no qualified teachers, I don't know. I think it is one of the problems, or maybe the ones who are there, they're afraid. They're just afraid of the literacy part. I don't think it's Grade 8, Grade 9. People are just afraid of that.</p> <p>But it's like when we say math is difficult. People have that tendency of saying, I don't write, I don't want to learn about math. Maths, math, math, math, not no, math. No, math... They say math is not for us. And once you say math is difficult, I cannot do Maths; people are just afraid. People are just afraid. I think...</p> <p>When we say no qualified teachers, I don't know. I think it is one of the problems, or maybe the ones who are there, they're afraid. They're just afraid of the literacy part. I don't think it's Grade 8, Grade 9. People are just afraid of that. But it's like when we say math is difficult. People have that tendency of saying, I don't write, I don't want to learn about Maths. Maths, math, math, math, not no, math. No, Maths... They say Maths is not for us. And once you say Maths is difficult, I cannot do Maths, people are just afraid.</p> <p>People are just afraid. Yeah, it's, it's, it's it was like, yeah, it is really paining because you can see that now what kind of nation are we going to have? Like the nation without people, the accountants. Because you know, for banks to run, for institute for financial institutions or for the country finances to run, they need these people. But now it is above our control.</p>	287 289 290 291
T2	Besides motivating the learners, we can take these learners out for some trips that has to do with Accounting and commerce. We can take them to big firms and let them observe those professionals at work, working.	292
T3	<p>I think that the department should harness the pace at which they are doing intervention on the matter. They should have seen it and take it as a matter of priority. They've got human resource, they've got financial resource, they've got technical resources, they've got resources at their disposal.</p> <p>Unfortunately, some of the resources they are not doing what they've been resourced to do. Which I always say that until we stop doing what free state has stopped to do, we will never beat free state. I'm just saying this out of record, please. When you're doing it. That's briefly my take on the matter.</p>	293 294
T4	Not to phasing out the subject is to most, the most important thing is to encourage the learners to learn, to tell the learners about the importance of that subject, and then the work that must do after doing the. After, after doing great. And then even the careers, uh, the types of jobs they can do, I think learners, they need, uh, encouragement.	295

T5	Maybe campaign of this subject to learners, maybe motivation, eh, to learners so that they can take this Accounting. So, you're saying if learners can be motivated, maybe it can assist to, it can, it can assist, and maybe it can assist learners to know Accounting better.	296
T6	So, we think of maybe bringing it back next year... We're thinking of reinstatement again for the benefit of other learners. Like I said, maybe some learners want to be accountant, so they don't want to close their future by not bringing it back.	297
T7	Not answered	298
T8	We tried, but they are very stubborn.	299
T9	I think it would be good for the school as well as the community to reintroduce the commercial subjects.	300

APPENDIX N: VERBATIM INFORMATION FOR TEACHERS' UNION

Researcher	Question 1: What role did you play in the phasing out of Accounting as a subject?	301
TU1	<p>Yes. We try to go to convince. We were doing grade nine, that we explained them to be in Grade 10, the following year, we try to convince them and tell them the advantages and the careers that they will do if they take the commercial stream.</p> <p>So, we did our best. It's only that learner, they were not interested, but we have done something because it pains us when the stream is dying. Because you know that once the stream is dying, it means that the subject that you love most, you are no longer going to teach them.</p> <p>For example, now I'm teaching Life Orientation, but I used to teach Economics, and I used to enjoy teaching Economics very well never learned. It's a matter of just doing it because for the sake of job, but I enjoy teaching Economics.</p>	<p>302</p> <p>303</p> <p>304</p>
TU2	<p>We tried always to make the subject to be available within the school. But due to some factors we realized that there's no other way that the subject or the subject can be within the school because we are having some problems.</p>	305
TU3	<p>Actually, I was not happy with the fact that Accounting was being faced out and because number one, it meant that when we face out Accounting. The subject teacher affected was to be moved to another school or be given a new subject which they must go for his killing. It is also a challenge and if you can find that somebody's comfortable with where they wake, they are used to how they work, they are used to the procedures of doing things in their subject and now we use, we say we are giving you a new subject.</p> <p>It's frustration and we ended up unfortunately we ended up losing such a teacher. Yeah, it was painful. And then we, we look at the learners side also affected them negatively because when these learners grow from primary schools, they, they, they ask them what you want to become, not to be unaccounted, but you want to become not to be.</p> <p>A police officer, we are doctor about that. Then when we face out, when we face out the subject, we are, we are now actually limiting the child's choices. And to an extent that when we were facing it out, remember there were learners who were in Grade 8, learners who were in Grade 9 and such learners had to start rethinking. What are we going to do next?</p> <p>Sure. And then when we face out the subjects, then such affected</p>	<p>307</p> <p>308</p> <p>309</p> <p>310</p>

	<p>learners, some of them left. And you see that the school is now being affected by enrolment. The enrolment will draw, let us begin to leave. And it's frustration. You find that there's only one school that is offering the subject within the decision. So, it was a stressful time picture.</p> <p>I was against it because that we were. So, we I was against it because we were not the stream was not underperforming learners were doing well. The challenge was internally though we could have resolved it to find a teacher was offering the complementary subject that goes with Accounting. So, if we say we are facing all the subjects, but you know majority will always rule. So, we I was one of the persons who was against the whole thing why face it out while we have.</p> <p>Shortage of skills Why? Why we Why We have learners who are interested in the subject.</p>	311
TU4	<p>The role that we can play as Union, it will always be, let us avoid what we call constructive dismissal. We are teachers. They say the staff establishment says we have got 19 warm body educators like it is at our school. And then one principal, two HODs, and one deputy, plus so many CS1 educators.</p> <p>And then now, Physical Science qualifies one teacher if it is combined with Mathematics. English qualifies two teachers, Sepedi qualifies two teachers, LO qualifies two teachers, what, what, what, what, what? Accounting qualifies not, five of a teacher. Whoever is going to teach Accounting must combine it with either Geography or what, what, what. Now we say, let us face other subjects out. Once they face it out, it's obvious this teacher is dismissed. That's why then as union, we say, /phasing it out is constructive dismissal. You displace in order to justify dismissal. There's no more accountant manual. Therefore, what is the</p>	312 313 314
	<p>use of you being here? That's the problem. That's why now e as a union, we try to play a role that, okay, let's keep the subject here. Because in no way it's a process of R&R, which is informed by staff establishment, can be meant to kill another subject, either to downstream or to remove subjects.</p> <p>We can either multitask other teachers or keep the stream there. Because we feel that as educators, we are parents as well. And then we cannot live in a country where you come for mathematics and Accounting. Limpopo depends on teachers from across the Limpopo River. And those few schools that are there which are offering Accounting, when you go there, it is being offered only maybe in Form 4. Next year, it will be in Form 5 only. Come 2025, it will be out and when it is out, teachers are declared dominant so our rule is to say, let's stop it because it will dismiss a teacher. We better do any other thing to keep the stream here and keep the teacher working.</p> <p>We were not necessarily involved. You see, the other challenge, which I think one day, really, it is going to judge us harshly. Our second managers and district directors, they give our principal a clear mandate which they should comply and implement without involving parties. Because we are</p>	315 316

	<p>working here with these principals. They are our leaders. We are here with them every day.</p> <p>We can see a second manager once a month, and the district director twice a year, but we are here every day with the principal. If the</p> <p>principal can say that, Okay, we are thinking of phasing out this study, you say, with which one are you replacing? They say, no, I'm replacing this, but no, you cannot replace it with this. We have got someone who's teaching accounting. Let us develop that teacher and give him assistance.</p> <p>And even the SGB has got 60 % of the budget for curriculum, which is 30 for curriculum. Teacher development, LTSM, study guides, everything regarding curriculum, 60 % of the total budget allocation from norms and standards. But then they will say, we cannot do this. Simply because even the second manager was saying, Man, I have checked your results.</p> <p>This subject is not performing. You need to do something. Forgetting that, we cannot be a country that doesn't have accountants simply because it is pulling down the metric results. Our goal should not be 100 %. Our goal should be to prepare learners to participate actively in the mainstream economy. We need accountants. We need those bookkeepers. We need those chartered accountants. We need them. Now, we cannot just suffer them. Unfortunately, there's no room that we play because we are not given that space. The principal is bound. by what the second manager says.</p>	<p>317</p> <p>318</p> <p>319</p>
TU5	<p>To be honest, it's the union. I was just surprised to hear that the winner was going to be a... What do you offering the subject? And so on. So, they're phasing it out I didn't know. At that time, I was on the field, so I didn't know much I can say. But to me, it was like, Okay, we had it passing by that they're going to face out at a county. It was not properly what you call officially introduced to us that we're facing it because of a certain reason. We didn't play any role because I didn't hear about it</p>	320
TU6	<p>At first when I arrived here, one thing that I did is that Accounting is phased out because of lack of interest on children. Those children, they don't show interest in Accounting.</p>	321
TU7	<p>We did not do anything as learners were not interested in doing the subject.</p>	322
TU8	<p>Mentioned that. In our school, it was because learners were not passing. They were failing. That is why they were not interested in taking Accounting. That's why we phased it out because we can find in Grade 12, there were only two learners in Grade 12 who were doing Accounting, Business, and Economics.</p>	323
TU9	<p>Yeah, but this was not done during my term as a union. It happened quite some time. It's quite some time. It can be 10 years and a bit. How? I definitely don't think so. Because you know, this took a downward spiral due to a lack of learners in select. I cannot per se see because some of this were... How can I put it? The whole staff was involved.</p>	324

TU10	<p>From what I heard is the decrease of learners. The same decrease of learners. You might find out that we have 100 learners who are doing retreat, only five are doing accounting. So that was the challenge. And as the teacher union we not involved.</p> <p>Because at my would be, I think they do have Accounting. But if you can check the role of learners who are doing Accounting, they are less compared to the one that.</p>	325 326
Researcher	Question 2: What was your involvement when Accounting was phased out?	327
TU1:	And then that one, we were informed that the learners are not there in the subject. The subject is going to be phased out, but as a union. Then we realized that if there's no learners, there's no need to have the subject within the school. But there was not any threat to the teachers, because we advised that the teachers can be absorbed on and given other alternative subjects even though they were not specialising in that subject but majority of them they were given. At least Economics part in EMS Grade 8 and 9.	328
TU2	Yeah, but this was not done during my term as a union. It happened quite some time.	329
TU 3	I cannot say because some of this were... How can I put it? The whole staff was involved.	330
TU 4	Yes, We also informed the learners that the subject is going to be phased out.	331
TU 5	Yes, we were involved that the subject is going to be phased out,	332
TU 6	As a union, were involved in the phasing out and we supported the idea.	333
TU7	No, I was never involved. It's something that just came. Okay, no, we no longer have this. Then that's the way I was like, okay. Because then I was not fully empowered by that time because I was still in the process of actually becoming official representative of what's called Union.	334
TUB	I wasn't involved in the Union. I was just a member.	335
TU9	Yes, we were informed that the subject is going to be phased Out.	336
TU10	No, I was not involved when the subject was phased out.	337
Researcher	Question 3: What are the reasons that caused the school to phase out Accounting as a subject	338
TU1	What I see is, learner don't want to do Mathematics in Accounting. They don't enjoy that. Nowadays learners are very lazy. They think Mathematics and accounting are one of the difficult subjects in school, whereas it is not.	339
TU2	We phased it out because we can find in Grade 12 there were only two learners who were doing Accounting, business and economics and the teacher was to teach only two learners in Grade 11 that's why we phased it out because learners were not interested.	340

TU3	It was phased out because it is not performing and it's contributing to the pulling down the percentage in as far as matric results are concerned. That why they said let's phase it out.	341
TU4	<p>What I see is, Learners don't want to do Mathematics in Accounting. They don't enjoy that. Nowadays, learners are very lazy. They just think math and accounting are one of the difficult subjects in school. If you pass Mathematics by, maybe by level seven or eight, you qualify, even though you didn't do Accounting in school.</p> <p>So, you see, those learners, it's not that maybe they don't have the knowledge, but this Accounting, it is not that much difficult. But they realized after the past Grade 12, even when I didn't do the Accounting at school, when I go to teachery, if I want to do CEA, I will be doing Accounting. And they perform well, even though they didn't do it at secondary level.</p>	342 343
TU5	During our times, the principal used to come after passing grade nine, when you go to FET, that is Grade 10, level 12, the principal himself or herself will just choose learners to go to this stream, this stream, this stream.	344
TU6	There isn't number of learners? Yes. Am I right? Yes. Okay. So, the number of learners was the main cause or the only cause phasing out?	345
TU?	<p>The commercial is the one with the lowest number of learners in this stream. So, it showed that something is not being done the right way.</p> <p>That's why we're having a situation like this. But as I speak right now, I can see the danger that we are facing with regard to commercial subjects. Also, as teacher community, I don't think we are doing enough in terms of motivation in the lower grades.</p>	346
TUB	Learners when they go Grade 10, they are not interested in doing the subject	347
TU9	This subject was having few learners doing it, then it was phased out.	348
TU10	Learners were not performing on the subject	349
Researcher	Question 4: What do you think can be done to reinstate Accounting in the school?	350
TU1	<p>During our times, the principal used to come after passing grade nine, when you go to FET, that is Grade 10, level 12, the principal himself or herself will just choose learners to go to this stream, this stream, this stream. But nowadays, principal no longer do that. They just leave learners to see how they will see themselves. And you'll find most of them going to do general stream, that is histories. So, they run away from commercial stream. So, I think if, per principles, they intervene and play a role by choosing learners like they used to do in the past. They just come to the class looking maybe at the results of the learners and saying, This and this and this, we are going to do this stream.</p> <p>This and this, you are going to do this stream like that. And again, other 352 thing that we can do to promote these streams, if we have specialist who come to school and try to tell learners which careers they will follow when they do this Accounting. There are so many streams that they can</p>	351

	do at teacher levels, and that's paying very well. So, if we get specialists who come to school every year and tell these at the beginning of the year, tell those who are studying in Grade 10, maybe we can get learners who would like to do Accounting.	
TU2	Teachers must have opportunity to say something. I think it should be open for ever one.	353
TU3	Basically, I think we should have went to the to the root problem, why are we facing out Accounting? Then we discuss the reasons then we then find alternatives to say OK, we are facing out Accounting because we have a challenge. We don't have a teacher who's offering Business Studies that can we do then we could have maybe used the other streams available at our disposal. And then we'll.	354
TU4	I think by employing competent teachers in the field of commerce in Grade Eight and Nine. Because in these two grades, they call it EMS. So, if we can get competent people there, we can encourage these learners to like the subject. I think it won't become a problem when they are in Grade 10, where they have to choose which area to go. If they get or receive good advice from the two grades, I think it will resurface.	355
TU5	And again, other thing that we can do to promote these streams, if we have specialist who come to school and try to tell learners which careers they will follow when they do this accounting. There are so many streams that they can do at teacher levels, and that's paying very well. So, if we get specialists who come to school every year and tell these at the beginning of the year, tell those who are studying in Grade 10, ma be we can et learners who would like to do Accounting.	356
TU6	We can either multitask other teachers or keep the stream there. Because we feel that as educators, we are parents as well. And then we cannot live in a country where you come for Mathematics and Accounting. Limpopo depends on teachers from across the Limpopo river. And those few schools that are there which are offering Accounting, when you got re, it is being offered only maybe in Form 4. Next year, it will be in Form 5 only. Come 2025, it will be out. And when it is out, teachers are declared dominant. So, our rule is to say, let's stop it because it will dismiss a teacher. We better do any other thing to keep the stream here and keep the teacher working.	357 358
TU7	Teachers who teach EMS should focus more on financial literacy, when teaching learners for them to understand.	359
TU8	Teachers who are well experienced in teaching EMS should have well equipped with accounting knowledge. I agree with you. We really need it. Hence, I said that we need to employ competitive people in this field of commerce. People who can encourage the learners to allow the subject.	360

	People who can impact it to learners so that they may understand it. People who may make the learners to be competitive in it. If we can get such people, I think we won't have a problem going forward.	
TU9	As the member of teacher union, we need to be involved in decision making in order to come with ideas.	361
TU10	The school must create posts for commercial subjects in order to re-introduce the subject.	362

APPENDIX O: VERBARIM INFORMATION FOR SGB /PARENT

		LINE NO
Researcher	Question1: What role do you play in the phasing out of a subject?	363
SGB1	Actually, I was not happy with the fact that Accounting was being faced out and because number one, it meant that when we face out Accounting. The subject teacher affected was to be moved to another school or be given a new subject which they must go for his killing.	364
SGB2	Yeah. It's like if we discuss this thing, we are saying, let learners be motivated. Let learners be given information in terms of this thing and given time for them to choose as to whether they go or not. Because if we are not doing anything, if we are not doing or anything, then we will talk of this dream and be unable to do what? To introduce this dream. And when we talk and talk and talk and do nothing, we will introduce this dream and have only seven learners. See, if we introduce this dream and have seven learners and then learner those learners, maybe they struggle and struggle by midyear, maybe they fail. And then some two, three decided that maybe they go back. That's the area where other learners would say, Hey, there's a problem.	365
SGB3	I was against it because that we were. So, we I was against it because we were not the stream was not underperforming learners were doing well. The challenge was internally though we could have resolved it to find a teacher was offering the complementary subject that goes with Accounting. So, if we say we are facing all the subjects, but you know majority will always rule. So, we I was one of the persons who was against the whole thing why face it out while we have. Shortage of skills Why? Why we have learners who are interested in the subject.	366
SGB4	Okay. Isn't it? Every year after receiving the result, we do analysis of results and then we come up with strategies of what we're going to do to improve the subject. Yes. We sat down as a SGB meeting to discuss our results. And then thereafter we called the parents. With the parents, we showed them the results, they could see the results for Accounting for commerce subject, commercial subjects, they were very low. And as a result, most of the learners, when they complete metric, they have nowhere to go. And then we sat again with the teachers, we showed them the results and then we came up with them agreement that even if we still continue giving these learners commercial subjects, we're still struggling. Even if we outsource, we bring other teachers in to teach our learners commercial subjects, they still don't improve, And also, the smaller number of learners, they were very small I think the last time we had, we never had above done the lens, maybe the latest was twelve in metric, And then we informed together with the teachers, we came up with the agreement that now we're going to face commercial subjects out.	367
SGB5	We only accepted the decision taken.	368
SGB 6	We did not do anything as we could see that the performance was poor.	369

SGB 7	If the parent SGB component was here, they know nothing they were not informed anything about phasing out the subject maybe they would have given a different view. As am saying the pressure of the Department because the department sometimes may come to school and tell you we have many streams, reduced streams.	370
SGB 8	We did not do anything.	370
SGB 9	Every year after receiving the results we do analysis of the results, and we come up with the strategies of what we are going to do to improve the subject. We sat down as SGB meeting and discuss our results after we call parents we show them results they are very low and we sat again with teachers we show them the results and then we came up with the agreement that even if we continue giving learners commercial subject we are still struggling even if we outsource we still don't improve, we came up with the agreement that now we are going to phase commercial subject out.	371
SGB10	As the SGB we did not do anything as we accepted that the subject is phased out.	372
Researcher	Question 2: What was your involvement when Accounting was phased out?	373
SGB1	As I'm saying, it was on SGB, if the parent SGB component was here, or in the hotel, they know nothing, they were not informed anything about phasing out the subject. the pressure of the department because the department sometimes may come to school and tell <i>you</i> we have many streams, reduced streams.	374
SGB 2	Yes, I was informed because we had a meeting, staff meeting. Okay, So, this was a unanimous decision taken by the staff, even the Accounting teachers involved.	375
SGB3	Yes, actually, we were not happy with the fact that accounting wing phased out.	376
SGB4	Yes, we were informed	377
SGB 5	Yes. We were informed about the phasing out of Accounting.	378
SGB6	No, we not informed that the subject is being phased.	379
SGB 7	No. The SGB was not informed. The school, the SGB, and also the teachers, the decision was taken by SMT.	380
SGB 8	No, we were not informed about the phasing out the subject.	381
SGB 9	Yes, we were informed.	382
SGB10	No, we were not informed.	383
Researcher	Question3: What were the causes of the phasing out Accounting as a subject area?	384
SGB 1	Yeah, maybe it might be the background of the area and the background of the village, that they don't see learners who came from whatever school coming from the teacher, who haven't completed anything in	385

	<p>commercial related courses and every stuff. No one is seen working somewhere with coming from. They are not being inspired at all, not encouraged at all.</p> <p>And there's no one that comes from the accounting world that comes and try to motivate the learners. Exactly. Even here, around the village. All learners who are passing Grade 12 in all these schools around here are going out, but they are not doing the commercial subjects, the commercial streams, and so on. They are not following up with the commercial stream and the sharing level. So, they come back with the other qualification without the commercial.</p> <p>So, the school has never produced an accountant, financial manager. exactly. Because of the lack of motivation, the lack of exposure. That's why you think the learners are choosing to go to other subjects. Motivation, exposure, and others. I think those, if they are available or they are applied, then maybe learners could gain interest.</p>	386
		387
SGB 2	<p>She also acknowledged that since there are learners who are quitting the stream on a yearly basis, she's left with very few learners. It's like she's no longer working. So, she agreed to it. There was no directive coming from, let's say, maybe the, the district, then what not.</p> <p>There was none. None. Not so ever. The only thing that was just a comment was from the MEC 2001, at the beginning of the year 2001, she visited the school, and she commented that maybe if all goes well, you should have maybe considered this commercial stream. Maybe took a bit of research before you cancel, or you do have this stream. So that's her comment. Not that she said the commercial stream must be reinstated in the school. She said you should have considered all the fact about quitting this three.</p>	388
		389
SGB 3	<p>Actually, the reasons were about the R&R, the what he called R&R, the issue of the replicate redeployment of the teachers because of the R&R.</p> <p>The number actually in 2000? 20/20/18 we were having a crisis so that we, we, we pleaded with the terminal to give us a qualified person because we took the responsibilities the SGB to hire a person. But when we go, we go against the, the transcript, the financial transcript of the prescriptive effect of the. Department it's agrees what we're doing actually even now if we we're having funds where we're going to or maybe to get a person to cost 5% to teach that particular subject it was for good cause for.</p>	390
		391
SGB4	<p>We had a smaller number of Learners who chose to do Accounting because of failure rate. And most learners in our school, they suffered more EMS. So automatically they thought commerce stream will be more difficult for them. So, because they passed Natural Science more, most of them chose to do medical science. One of the reasons being it gave us an extra class. We couldn't balance the subject allocation properly because they had their class separate. You find that a teacher that's teaching language has to teach five classes a day instead of four. And on this class, you'll be going to teach only four learners in that class. So subject allocation was one of those factors.</p>	392
SGB 5	<p>I think it is because the learners were not many and the SMT decided that it must be phased out.</p>	393

SGB6	Yes, I think that because there was a very limited contact time with them. That's why they performed very poorly in Grade 10 only. It was supposed to go in Gade 11 and 12, but they decided to phase it out.	394
SGB7	Learners were not performing well in the subject.	395
5GB 8	The teacher was not committed and then the learners lost the interest towards the subject, the number of the learners who wanted to do the subject then declined.	396
SGB9	We had a smaller number of learners who chose to do accounting because of failure rate. And most learners in our school, they suffered more EMS. So automatically they thought commerce stream will be more difficult for them. So, because they passed Natural Science more, most of them chose to do medical science. And then Grade Ten to twelve, overall performance, it was very poor.	397
SGB10	The subject was performing badly, and learners were not many, that is why we phased it out.	398
Researcher	Question 4: What do you think can be done to reinstate Accounting in the schools?	399
SGB1	Learners who are doing EMS should be taken to other places to see what all about their country is and so on. When they come back, they shall have been inspired and they will decide on their own to say, Hey, I saw good things in this stream. Now I follow this stream. So, motivation. There should be motivation. And learners should be maybe informed about what is it in the old stream and so on. What careers are there, what advantages, and so on.	400
SGB 2	Basically, I think we should have went to the to the root problem, why are we facing out Accounting? Then we discuss the reasons then we then find alternatives to say, ok we are phasing out Accounting because we have a challenge. We don't have a teacher who's offering business studies that can we do then we could have maybe used the other streams available at our disposal.	401
SGB 3	They need to be in this stream themselves. Have you been inspired by whatever exposure.	402
SGB4	Maybe if we would take these leaners to carry Expos from Grade Eight and nine, and then we show them the importance of this subject. Because this site district specifically, they only take Grade Eight and Nine to mine for career exposure and they are told the importance of doing Maths and Physical Science. So as a result, you find that we have 96 learners doing Maths and Science in Grade Ten. So, none of them wants to go for accounting. Nobody the site wants to go for general stream or Accounting. They all want to go for Maths Science, for opportunities in the mind.	403
SGB 5	Learners should be informed about the importance of accounting for them to have the interest towards the subject	404
SGB 6	Learners should be motivated in EMS Grade 8 and 9 for them to understand the basics of Accounting.	405

SGB 7	So, what can be done according to me is they must take Accounting as it is. Accounting is a challenging subject it's a subject that a learner to apply logical thinking. So, these gifted learners are all recruited to science and find that they are not all good in science. So, if they take Accounting and couple, it with Physical Science	406
SGB 8	The schools must have teachers who are properly qualified for teaching Grade 8 and 9 Ems	407
SGB 9	Maybe if we would take these learners to carry expos from Grade Eight and Nine and then show them the importance of this subject, because this site district specifically they only take grade eight and nine for career exposure and they are told the importance of doing Maths and Physical Science.	408
SGB10	So, what can be done, according to me, is they must take Accounting as it is. Accounting is a challenging subject. It's a subject that was a learner to apply logical thinking. So, most of the time, these gifted learners. So, if maybe it can be coupled like they do in other schools, where they take Accounting and couple it with Physical Science, find that the learner is doing Life Science, Accounting and maybe Physical Science.	409

APPENDIX P: LETTER TO GRANT PERMISSION FROM THE PROVINCE

CONFIDENTIAL



TO: DR MC MAKOLA

FROM: DR T MABILA

CHAIRPERSON: LIMPOPO PROVINCIAL RESEARCH ETHICS COMMITTEE (LPREC)

ONLINE REVIEW DATE: 21 JULY 2022

SUBJECT: FACTORS AFFECTING THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA AT THE FET LEVEL IN LIMPOPO PROVINCE

RESEARCHERS: DR TSHIOVHE TE

Dear Colleague

The above researcher's research proposal served at the Limpopo Provincial Research Ethics Committee (LPRC). The committee is satisfied with the ethical soundness of the proposed study.

Decision: The research proposal is granted approval and ethical clearance

Regards

Acting Chairperson: Dr T Mabila



Secretariat: Ms J Mokobi



Date: 27/07/2022

CONFIDENTIAL



OFFICE OF THE PREMIER

TO: DR MC MAKOLA

FROM: DR T MABILA

CHAIRPERSON: LIMPOPO PROVINCIAL RESEARCH COMMITTEE (LPRC)

ONLINE REVIEW DATE: 21 JULY 2022

SUBJECT: FACTORS AFFECTING THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA AT THE FET LEVEL IN LIMPOPO PROVINCE

RESEARCHERS: DR TSHIOVHE TE

Dear Colleague

The above researcher's research proposal served at the Limpopo Provincial Research Committee (LPRC). The committee is satisfied with the methodological soundness of the proposed study.

Decision: The research proposal is granted approval.

Regards

Acting Chairperson: Dr T Mabila



Secretariat: Ms J Mokobi



Date: 27/07/2022

**APPENDIX Q: REQUEST TO CONDUCT RESEARCH TO THE DISRTICTS AND
CIRCUITS**



University of Venda
Creating Future Leaders

SCHOOL OF EDUCATION

University of Venda
P/Bag x5050
THOHOYADOU
0950

13 September 2022

The Circuit Manager

Dear Sir/Madam

REQUEST TO CONDUCT RESEARCH

The above matter refers:

1. I am requesting to conduct research from the schools under your jurisdiction. The title of the research is" **Factors affecting the phasing out of Accounting as a subject area at the FET level in Limpopo Province.**

2. The research will be conducted in the schools that **have phased out** , that are **planning to phase out** the and those that are **still offering Accounting**. Out

of these schools some of them will be used for piloting and others for actual research.

3. Application to request to conduct research is sought from the Department of Basic Education in Limpopo and the permission is granted (see the attached copies).

4. Collection of the data will be conducted as follows:

4.1 An appointment will be made before in time with the participants

4.2 The parents of the learners will be informed about their children's participation in the research to be conducted

4.3 The questionnaires will be completed by the Accounting teachers and learners and they will be distributed to schools.

4.4 The principals, Departmental heads, teachers' unions representatives, Chairperson of SGB and some of the teachers will be interviewed. The interviews will take approximately 30 minutes with each interviewee.

4.5 The documents, for determining the number of learners, lesson planning, curriculum development, teacher supervision, meetings and workshops will be analysed.

4.6 Arrangements with the principals of the schools concerned will be made.


I hope my request will be considered.

Yours Truly

Dr TE Tshiovhe (Research Principal)

 082 3720 255

APPENDIX R: LETTER TO GRANT PERMISSION FROM THE DISTRICT AND CIRCUITS



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

CAPRICORN NORTH DISTRICT

Private Bag X 9711
POLOKWANE
0700
Tel: 015 285 7410
Fax: 015 285 7499

Ref: 2/2/2 Enq: Mphaphuli AJ Tel No.:015 285 7410 Date:18 August 2022 Email:MphaphuliAJ@edu.limpopo.gov.za

To : Dr T.E Tshiovhe
P.O. Box 212
Fondwe
0069

CC : University of Venda
Department of Professional and Curriculum Studies

SUBJECT: REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN BOTSIKANA AND TEMA SECONDARY SCHOOLS AT CAPRICORN NORTH DISTRICT, LIMPOPO PROVINCE.

Title: "Factors affecting the phasing Out of Accounting as subject Area at the FET level in Limpopo Province"

1. The above matter refers.
2. The Department wishes to inform you that your request to conduct a research has been approved.
3. The following conditions should be considered :
 - 3.1 The research should not have any financial implication for Limpopo Department of Education.
 - 3.2 Arrangements should be made with both the Circuit Offices and Schools concerned.


Blaauwberg & Yster Street, Ladanna
Capricorn North District, Private Bag X 9711, Polokwane ,0700


" We Belong, We Care, We Serve "

- 3.3 The conduct of research should not in any way disrupt the academic programs in schools.
- 3.4 The research should not be conducted during the time of examinations especially the fourth term.
- 3.5 During the study, research ethics should be practiced, in particular the principle of voluntary participation (the people involved should be respected).
- 3.6 Upon completion of research study, the researcher shall share the final product of the research with the Department.
- 4. Furthermore you are expected to produce this letter at Circuit and Schools where you intend to conduct your research as evidence that you are permitted to conduct the research.
- 5. The Department appreciates the contribution that you wish to make and wish you success in your research.

LIMPOPO
DEPARTMENT OF EDUCATION
CAPRICORN NORTH DISTRICT
22-08-2022
DISTRICT DIRECTOR
KGORO YA THUTO LIMPOPO PROVINCE

Best wishes


MR MOTHEMANE KD
DISTRICT DIRECTOR


DATE

Blaauwberg & Yster Street, Ladanna
Capricorn North District, Private Bag X 9711, Polokwane ,0700

"We Belong, We Care, We Serve"



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

CONFIDENTIAL

Ref: 2/2/2 Enq: Makola MC Tel No: 015 290 9448 E-mail: MakolaMC@edu.limpopo.gov.za

Tshiovhe TE
P O Box 212
Fondwe
0969

RE: REQUEST FOR PERMISSION TO CONDUCT RESEARCH

1. The above bears reference.
2. The Department wishes to inform you that your request to conduct research has been approved. Topic of the research proposal: **“FACTORS AFFECTING THE PHASING OUT OF ACCOUNTING AS A SUBJECT AREA AT THE FET LEVEL IN LIMPOPO PROVINCE “**
3. The following conditions should be considered:
 - 3.1 The research should not have any financial implications for Limpopo Department of Education.
 - 3.2 Arrangements should be made with the Circuit Office and the School concerned.
 - 3.3 The conduct of research should not in anyhow disrupt the academic programs at the schools.
 - 3.4 The research should not be conducted during the time of Examinations especially the fourth term.
 - 3.5 During the study, applicable research ethics should be adhered to; in particular the principle of voluntary participation (the people involved should be respected).
 - 3.6 Upon completion of research study, the researcher shall share the final product of the research with the Department.

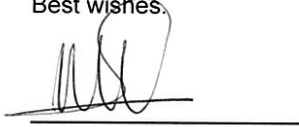
REQUEST FOR PERMISSION TO CONDUCT RESEARCH : TSHIOVHE TE Page 1

Cnr 113 Biccard & 24 Excelsior Street, POLOKWANE, 0700, Private Bag X 9489, Polokwane, 0700
Tel:015 290 7600/ 7702 Fax 086 218 0560

The heartland of Southern Africa-development is about people

- 4 Furthermore, you are expected to produce this letter at Schools/ Offices where you intend conducting your research as an evidence that you are permitted to conduct the research.
- 5 The department appreciates the contribution that you wish to make and wishes you success in your investigation.

Best wishes,



Mashaba KM
DDG: CORPORATE SERVICES

19/07/2022

Date

REQUEST FOR PERMISSION TO CONDUCT RESEARCH : TSHIOVHE TE Page 2

Cnr 113 Biccard & 24 Excelsior Street, POLOKWANE, 0700, Private Bag X 9489, Polokwane, 0700
Tel:015 290 7600/ 7702 Fax 086 218 0560

The heartland of Southern Africa-development is about people

CONFIDENTIAL



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

OFFICE OF THE PREMIER

Office of the Premier

Research and Development Directorate

Private Bag X9483, Polokwane, 0700, South Africa

Tel: (015) 230 9910, Email: mokobij@premier.limpopo.gov.za

LIMPOPO PROVINCIAL RESEARCH ETHICS

COMMITTEE EXTENDED CLEARANCE CERTIFICATE

Online Review Date: 21 July 2023

Date of Extension: 30 November 2023

Date of Validity: 30 November 2023- 30 August 2024

Project Number: LPREC/24/2022: PG

Subject: Factors Affecting the Phasing Out of Accounting as a Subject Area at the FET Level in Limpopo Province

Researcher: Dr TE Tshiovhe

Prof I Swarts



Chairperson: Limpopo Provincial Research Ethics Committee

The Limpopo Provincial Research Ethics Committee (LPREC) is registered with National Health Research Council (NHREC) Registration Number **REC-111513-038**.

Note:

- i. **This study is categorized as a Low Risk Level in accordance with risk level descriptors as enshrined in LPREC Standard Operating Procedures (SOPs)**
- ii. **Should there be any amendment to the approved research proposal; the researcher(s) must re-submit the proposal to the ethics committee for review prior data collection.**
- iii. **The researcher(s) must provide annual reporting to the committee as well as the relevant department and also provide the department with the final report/thesis.**
- iv. **The extended ethical clearance certificate is valid for 09 months in line with the application from the researcher.**